STATUTORY RULES OF NORTHERN IRELAND

2008 No. 511

AUDIT AND ACCOUNTABILTY

Institutions of Further Education (Public Sector Audit) Order (Northern Ireland) 2008

Laid before the Assembly in draft

Made - - - -	*9th December 2008*
Coming into operation	*9th December 2008*

The Department of Finance and Personnel makes the following Order under Article 5(3) and (4) of the Audit and Accountability (Northern Ireland) Order 2003(**1**) after consultation with the Comptroller and Auditor General in accordance with Article 5(6)(a) of that Order and after complying with the conditions set out in Article 5(4)(a) and (5) of that Order.

Citation, Commencement and Interpretation

1.—(1) This Order may be cited as the Institutions of Further Education (Public Sector Audit) Order (Northern Ireland) 2008 and shall come into operation on 9th December 2008.

(2) In this Order

(a) "the 1997 Order" means the Further Education (Northern Ireland) Order 1997;(**2**) and

(b) other expressions which are also used in the 1997 Order shall have the same meaning as in that Order.

Accounts of governing bodies of institutions of further education to be subject to audit by the Comptroller and Auditor General

2.—(1) The Comptroller and Auditor General shall audit the annual statement of accounts of the governing body of an institution of further education.

(2) For Article 19 of the 1997 Order there shall be substituted—

"**Accounts of governing body**

19.—(1) The governing body of an institution of further education shall—

(a) keep proper accounts and proper records in relation to the accounts; and

(**1**) S.I. 2003/418 (N.I. 5)
(**2**) SI 1997/1772 (N.I. 15)