STATUTORY RULES OF NORTHERN IRELAND

# 2006 No. 522

# LOCAL GOVERNMENT

## Local Government (Accounts and Audit) (Amendment) Regulations (Northern Ireland) 2006

*Made - - - - 14th December 2006*

*Coming into operation 1st April 2007*

The Department of the Environment makes the following regulations in exercise of the powers conferred by Article 24 of the Local Government (Northern Ireland) Order 2005(**1**).

In accordance with Article 24(4) of that Order, the Department has consulted councils, such associations or bodies representative of councils, such associations or bodies representative of officers of councils and such other persons or bodies as appear to the Department to be appropriate.

**Citation and commencement**

**1.** These Regulations may be cited as the Local Government (Accounts and Audit) (Amendment) Regulations (Northern Ireland) 2006 and shall come into operation on 1st April 2007.

**Amendment to the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006**

**2.**—(1) The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006(**2**)shall be amended in accordance with paragraphs (2) to (4).

(2) After regulation 2 insert—

"**Responsibility for financial management**

**2A.**—(1) A local government body shall ensure that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of its functions and includes arrangements for the management of risk.

(2) A local government body shall conduct a review at least once in each financial year of the effectiveness of its system of internal control.

(3) The findings of the review referred to in paragraph (2) shall be considered by a committee of the local government body, or by the members of the body meeting as a whole,

(**1**) S.I.2005/1968 (N.I. 18); *see* Article 2(2) for the definition of "the Department"
(**2**) S.R. 2006 No.89