

The Exercise by Local Government Auditors of their Functions

PRESS RELEASE



The Chief Local Government Auditor, Mr John Buchanan, today published his report on the exercise by local government auditors of their functions. The report comments on a range of topics and issues raised by local government auditors in the course of their audits of local government bodies.

Background

In July 2005 the Department of the Environment made the Local Government (Northern Ireland) Order 2005, which brought a number of changes to 'the principal Act' the Local Government Act (Northern Ireland) 1972, Article 4(4) of the Order came into effect on 1 April 2006 and the Chief Local Government Auditor is now required to prepare and publish an annual report. This report is the fourth under the new arrangements.

Findings and Recommendations

The report provides background to local government and its management of resources. It also comments generally on aspects of the Financial Management Arrangements, on Corporate Governance Arrangements, on a new Data Matching Exercise being developed as part of a National Fraud Initiative for Northern Ireland, and highlights a range of issues that local government auditors have raised with councils in the course of the audit of the council's statement of accounts for the year to 31 March 2009, in published Annual Audit Letters and through management letters. The report also provides encouragement and opportunity for the reader to draw issues of concern to the attention of statutory auditors.



Notes for Editors

1. The Chief Local Government Auditor is the Head of the Local Government Audit division within NIAO. The Department of the Environment may, with the consent of the Comptroller and Auditor General for Northern Ireland designate members of NIAO staff as a Local Government Auditor. The Department may also, with the consent of the Comptroller and Auditor General for Northern Ireland, designate a Local Government Auditor as Chief Local Government Auditor.
2. The Chief Local Government Auditor's report is available from the Stationary Office through the United Kingdom. It is also available on the NIAO website at **www.niauditoffice.gov.uk**. **The report is embargoed until 00.01 hrs on 23 June 2010.**
3. Background briefing can be obtained from NIAO by contacting John Buchanan (028 9025 4320) or Denver Lynn (028 9025 1063).