

CONSULTATION SCHEDULE – 27 October 2020

1.	RECEIVED FROM	TITLE	SUBMISSION BY
	Northern Ireland Audit Office	Consultation for the Local Government Auditor's Draft Code of Audit Practice 2021	18 December 2020
	<p>The Local Government Auditor has a responsibility under the Local Government (Northern Ireland) Order 2005 (the Order) for the preparation and maintenance of a Code of Audit Practice (the Code) which prescribes the way auditors carry out their functions.</p> <p>Under the Order, the Code must embody “<i>what appears to the local government auditor to be best professional practice with respect to the standards, procedures and techniques to be adopted by the local government auditor</i>”. The Order outlines that the Code does not come into force until approved by the Northern Ireland Assembly and that the Assembly’s continued approval of the Code will be sought at intervals of no more than five years. Under the Order, the first Code was prepared in 2006 and revised in 2011 and 2016.</p> <p>In addition the Order requires the Local Government Auditor, before preparing or altering the Code, to consult local councils and, as seems appropriate:</p> <ul style="list-style-type: none"> i. associations or bodies representative of local councils; ii. associations or bodies representative of officers of councils; iii. bodies of accountants; and iv. other bodies or persons. 		

In accordance with the requirements set out in the Order, the Local Government Auditor has prepared a draft Code and is inviting comments on its proposed content. To assist this process a summary of the proposed changes is included along with some questions to prompt discussion.

Links are as below.

[Consultation for the Draft Code 20201](#)

[Draft Code of Audit Practice 2021](#)

[Consultation Response Form](#)

Responses to be received by **18 December 2020**.

Following this consultation, the NI Audit Office plan to finalise the text of the Code in early 2021, in order that can be laid in the Assembly in March 2021. This is necessary so that the Code can come into force from 1 April 2021.