

Issued by the Local Government Auditor



For the period ended 31
March 2014

To the Members of
Lisburn City and Castlereagh
Borough Statutory
Transition Committee

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1. Introduction

I have been designated the Local Government Auditor for the Lisburn City and Castlereagh Borough Statutory Transition Committee by the Department of the Environment with the consent of the Comptroller and Auditor General for Northern Ireland.

2. Financial Statements

Summary of Audit Findings

The Lisburn City and Castlereagh Borough Transition Committee must prepare its accounts in the form directed by the Department of the Environment. The accounts must give a true and fair view of the income and expenditure for the financial period and the financial position as at the end of the financial period.

On the 31 October 2014 for the period ended 31 March 2014 I gave the following unqualified opinion on the financial statements;

In my opinion:

- the financial statements give a true and fair view, in accordance with relevant legal and statutory requirements, of the financial position of Lisburn City and Castlereagh Borough Statutory Transition Committee as at 31 March 2014 and its income and expenditure for the period then ended; and
- the financial statements have been properly prepared in accordance with the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 and the Department of the Environment directions issued there under.

At the end of the audit my staff issued a Report to those charged with Governance on the results of the audit. There were no significant, important or best practice findings arising from our audit.

Financial Performance

The Statement of Comprehensive Income and Expenditure of the Lisburn City and Castlereagh Borough Statutory Transition Committee shows that during the period ended 31 March 2014 the Statutory Transition Committee incurred expenditure of £252,180, matched by income of £252,180.

3. Governance

Governance Statement

The Chief Financial Officer has responsibility for maintaining a system of sound internal controls and risk management processes to support the Statutory Transition Committee in the achievement of its objectives, and for reviewing their effectiveness. Overall control of the governance framework and system of internal controls is the responsibility of the Statutory Transition Committee.

I am required to report if the Governance Statement:

- does not comply with proper practices specified by the Department of the Environment; or
- is misleading or inconsistent with other information I am aware of from my audit.

I have no inconsistencies to report as a result of my review of the Governance Statement. The Statutory Transition Committee noted no significant governance issues in its Governance Statement.

Other matters of interest

In accordance with the Local Government (Statutory Transition Committees) Regulations (Northern Ireland) 2013, the Lisburn City and Castlereagh Borough Statutory Transition Committee ceased to exist on 19 June 2014.

4. Closing Remarks

The letter is addressed to the Members of the Statutory Transition Committee and prepared for the sole use of the audited body. No responsibility is taken by auditors to any member or officer in their individual capacity, or to any third party. The factual accuracy of this Audit Letter has been agreed with the Chief Financial Officer of the Statutory Transition Committee.

Louise Mason

Local Government Auditor

10 December 2014