



Louise Mason
FCA
Assistant Auditor General

Northern Ireland Audit Office

106 University Street
Belfast BT7 1EU

Direct Line : (028) 9025 1048
FAX : (028) 9025 1051
E-mail : louise.mason@niauditoffice.gov.uk
webaddress : www.niauditoffice.gov.uk

Mr L O'Reilly
Permanent Secretary
Department for Communities
Local Government Division
Goodwood House
44-58 May Street
BELFAST
BT1 4NN

5 September 2017

Dear Leó

NORTHERN IRELAND LOCAL GOVERNMENT OFFICERS' SUPERANNUATION SCHEME (NILGOSC) 2016-17

Following the completion of this year's audit of the above financial statements please find enclosed a copy of the audited financial statements together with a copy of my report and opinion in compliance with Regulation 63(5) of the Local Government Pension Scheme Regulations (Northern Ireland) 2014.

We have already provided NILGOSC with a copy of the audited financial statements and audit report and opinion.

If you have any queries, please contact my Director for local government, Colette Kane on 90 251064.

Yours sincerely

Louise Mason
Local Government Auditor

NORTHERN IRELAND LOCAL GOVERNMENT OFFICERS' SUPERANNUATION COMMITTEE

THE CERTIFICATE AND REPORT OF THE LOCAL GOVERNMENT AUDITOR TO THE ACCOUNTING OFFICER FOR THE NORTHERN IRELAND LOCAL GOVERNMENT OFFICERS' SUPERANNUATION COMMITTEE

I have audited the financial statements of the Northern Ireland Local Government Officers' Superannuation Committee ("NILGOSC") for the year ended 31 March 2017 under Regulation 63 of the Local Government Pension Scheme Regulations (Northern Ireland) 2014. The financial statements comprise the Fund Account, Net Assets Statement, Statement of Cash Flows and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration and Staff Report that is described in that report as being audited.

Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit and express an opinion on the financial statements in accordance with the Local Government Pension Scheme Regulations (Northern Ireland) 2014. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Northern Ireland Local Government Officers' Superannuation Committee's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Northern Ireland Local Government Officers' Superannuation Committee; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income reported in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.

Opinion on regularity

In my opinion in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the Northern Ireland Local Government Officers' Superannuation Committee's affairs as at 31 March 2017 and of the net increase in the scheme during the year and of the amount and disposition at that date of its assets and liabilities other than liabilities to pay pensions and benefits after the scheme year end; and
- the financial statements have been properly prepared in accordance with Regulation 63 of the Local Government Pension Scheme Regulations (Northern Ireland) 2014 and Department for Communities (DfC) Directions issued thereunder.

Opinion on other matters

In my opinion:

- the parts of the Remuneration and Staff Report and Accountability Report to be audited have been properly prepared in accordance with Regulation 63 of the Local Government Pension Scheme Regulations (Northern Ireland) 2014; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Statement about Contributions payable

In my opinion the contributions payable to the Northern Ireland Local Government Officers' Superannuation Committee during the year ended 31 March 2017 have in all material respects been paid in accordance with the rules of the Scheme and with the recommendation of the Actuary.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration and Staff Report and Accountability Report to be audited are not in agreement with the accounting records; or
- I have not received all of the information and explanations that I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

Report

I have no observations to make on these financial statements.



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Local Government Auditor
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29 August 2017