

Mrs Colette Kane LGA

106 University St,
Belfast BT7 1EU

23 September 2022

David Murphy
Secretary
NILGOSC
Templeton House
411 Holywood Road
Belfast
BT42LP

Dear David,

**Northern Ireland Local Government Officer's Superannuation Committee
Financial Statements for the year ended 31 March 2022: Report to those
charged with Governance**

I am writing to inform you that the audit of NILGOSC's financial statements for the year ended 31 March 2022 is now complete and the accounts were certified on 8 September 2022.

The results of the audits are set out in the attached Report to those charged with Governance which includes a number of recommendations for action in Section 2, together with management's responses to these recommendations.

You will appreciate that the matters were identified from our normal audit procedures conducted in accordance with International Standards on Auditing (UK) (ISAs) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. These are designed primarily for the purpose of forming an opinion on the financial statements, consequently they may not have brought to light all the weaknesses that may exist, and our findings should not be seen as comprehensive in this respect. I have included an assessment of the risks and made recommendations that are designed to be constructive. However, I should point out that responsibility for determining whether they should be implemented, and the effects of such implementation, necessarily rests with management.

If you have any queries on the matters raised in the Report to those charged with Governance, I would be happy to discuss them with you if you would find that helpful.

This letter and the attached report have been copied to the Accounting Officer of the Department of Communities. I would be grateful if the report was tabled at the next Audit Committee where NIAO would be happy to present its contents.

In conclusion, may I take this opportunity to thank you and your staff for the assistance and co-operation received throughout the audit.

Yours sincerely,

A handwritten signature in black ink that reads "Colette Kane". The signature is written in a cursive style with a large initial 'C'.

Colette Kane
Local Government Auditor