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Mr Adrian Donaldson
Chief Executive
Northern Ireland Policing Board
Waterside Tower
31 Clarendon Road
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BELFAST
BT1 3BG

19th June 2009

Dear Adrian,

Northern Ireland Policing Board – Annual Report and Accounts for the year ended 31 March 2009

I am writing to bring to your attention the main matters arising from our audit of the Northern Ireland Policing Board financial statements for the year ended 31 March 2009, which will be certified by the C&AG shortly.

An issue emerged during the audit which I felt should be brought to your attention. This is set out in the attached Memorandum together with the responses from your staff.

You will appreciate that the matters were identified from our normal audit procedures conducted to Auditing Practices Board standards. These are designed primarily for the purpose of forming an opinion on the account and included only a limited review of your accounting systems and procedures. 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.

I would like to take this opportunity to thank you and your staff for the assistance and co-operation received throughout the audit. This is greatly appreciated. A copy of this letter together with the attached Memorandum has been sent to Sir Jonathan Phillips, Accounting Officer for the NIO.

Yours sincerely

Louise Mason
Assistant Auditor General

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