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

19th August 2010

Dear Adrian

NORTHERN IRELAND POLICING BOARD (NIPB) FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2010

I am writing to inform you that the audit of the NIPB financial statements for the year ended 31 March 2010 are now complete and the accounts were certified on 9 July 2010.

The results of the audit are set out in the attached report to those charged with governance which includes a number of recommendations for action.

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 financial statements 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 be happy to discuss any of the matters raised in the report to those charged with governance if you would find that helpful.

This letter and the attached report have been copied to the Accounting Officers of the Northern Ireland Office and the Department of Justice.

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 "Louise Mason". The signature is written in a cursive style with a large initial 'L'.

LOUISE MASON
Assistant Auditor General