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Mr Richard Burnett
Chief Financial Officer
arc21
Belfast Castle
Antrim Road
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13 November 2018

Dear Mr Burnett

Annual Audit Letter: arc 21 2017-18

Please find enclosed the Annual Audit Letter issued under Regulation 17 of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 and the Code of Audit Practice 2016.

Regulation 17 requires a local government body to:

- a) publish (as a minimum on the local government body's website) the letter;
- b) notify the local government auditor of the date of publication, and
- c) make copies available for purchase by any person on payment of a reasonable sum.

The Code of Audit Practice 2016 states that whilst it is the responsibility of the Council to publish the annual audit letter, the Local Government Auditor may publish each Annual audit letter on the NIAO website to enhance the transparency of public reporting.

I would be grateful if you would arrange to include the Annual Audit Letter on the agenda of the next meeting of the Audit Committee.

I would like to take this opportunity to thank you and your staff for the assistance and co-operation received throughout the audit.

Yours sincerely



PAMELA McCREEDY
Chief Operating Officer