

Anne Donaghy  
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**Local Government Policy Division**

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Circular LG 17/09

Your reference:

Our reference:

12 October 2009

Dear Ms Donaghy

**ACCOUNTS DIRECTION: CORE NORTH EASTERN PARTNERSHIP**

Following consultations with the Local Government Audit Office, the Department has prepared a direction for the appropriate form and content of the Accounts of CORE North Eastern Partnership.

In exercise of powers under Article 24(2) of the Local Government (Northern Ireland) Order 2005 and Regulation 4(1) of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006, the Department hereby directs that the accounts for the financial year ended 31 March 2004 and subsequent financial years shall comply with the enclosed Direction. The format of the accounts should follow the layout of the pro forma enclosed.

Yours sincerely



**MARGARET MCCLENAGHAN**

cc John Buchanan, Chief Local Government Auditor

Denver Lynn, Deputy Chief Local Government Auditor

**ACCOUNTS DIRECTION: CORE JOINT COMMITTEE**

**ACCOUNTS DIRECTION GIVEN BY THE DEPARTMENT OF THE ENVIRONMENT, IN ACCORDANCE WITH ARTICLE 24(2) OF THE LOCAL GOVERNMENT (NORTHERN IRELAND) ORDER 2005 AND REGULATION 4(1) OF THE LOCAL GOVERNMENT (ACCOUNTS AND AUDIT) REGULATIONS (NORTHERN IRELAND) 2006 FOR THE YEAR ENDED 31 MARCH 2004**

1. The accounts shall present fairly the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year.
  
2. Subject to the requirements of the Local Government (Northern Ireland) Order 2005 and the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006, this Accounts Direction and other statutory provisions, the Joint Committee shall observe all relevant accounting and disclosure requirements given in the applicable Code of Practice on Local Authority Accounting in the United Kingdom (the SORP – a Statement of Recommended Practice), as amended or augmented from time to time, except where stated at 3 below.
  
3. In addition to the requirements of the SORP the statement of accounts, which it is the duty of the Chief Executive of the lead council to prepare, in respect of the financial year ended 31 March 2009, shall include –
  - (a) a Statement of the Members' Responsibilities
  - (b) an Auditor's Report
  - (c) an Income and Expenditure Account
  - (d) a Balance Sheet
  - (e) notes to the Financial Statements
  - (f) a detailed analysis of the Income and Expenditure Account

4. The statement of accounts should also include such notes as may be necessary for the purposes of the additional disclosure requirements, as attached.
  
5. The accounts of the Joint Committee should be prepared in the form directed by the Department, signed by the Chief Executive of the lead council and approved by the Joint Committee. **Four signed copies** should be submitted to the Department on or before **30 June** following the financial year to which they relate.

Dated            12th   day of October 2009

Signed by authority of the Department of the Environment



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**MARGARET MCCLENAGHAN**