



Clerk and Chief Executive of each District Council

**Local Government Policy Division**

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Your ref:

Our ref:

Date: April 2010

Circular LG 05/10

Dear Chief Executive

**ACCOUNTS DIRECTION: Rural Development Joint Committee 2009/2010**

1. Following discussion with the Department's Finance Working Group that draws its members from the Society of Local Authority Chief Executives, the NIAO and the Association of Local Government Finance Officers the Department has prepared a Direction for the appropriate form and content of the accounts of Rural Development Joint Committees in Northern Ireland.
2. Therefore, in exercise of its 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 of the Environment hereby directs that the accounts for the year ended 31 March 2010 should comply with the attached Direction.
3. The CIPFA/LASAAC Joint Committee has issued the 2009 Code of Practice on Local Authority Accounting in the United Kingdom. It is known as the Statement of Recommended Practice (the SORP) and is applied to the accounts of district councils. The Department recognises that the activities of a Joint Committee are not as comprehensive as a full council and has prepared a more simplified pro forma set of accounts to meet the standard.
4. As far as governance is concerned I draw your attention to the Annual Governance Statement provided in council accounts that is in accordance with Regulation 2A of the Local Government (Accounts & Audit) Regulations (Northern Ireland) 2006. This is consistent with the principles of the CIPFA/SOLACE Framework "Delivering Good Governance in Local Government".
5. Under Article 10 of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 you are required to publish a notice detailing public rights in relation to the availability of the accounts and other documentation.
6. The Chief Local Government Auditor has advised that, as this is the first year of these accounts and the extent of work uncertain, the Joint Committee

should include £3,000 as an estimate for audit fees when preparing the accounts. Any adjustment to the final amount can be made in the next accounts.

7. The Department directs that any activity before the 1 April 2009 should be included in these accounts and it is the responsibility of the lead council of each of the Rural Development Joint Committees to produce the accounts.

Yours sincerely

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Margaret McClenaghan  
Head of Finance  
Local Government Policy Division

cc: John Buchanan, Chief Local Government Auditor  
District Council Finance Officers  
Lead contact of each Joint Committee  
Peter Aiken, DoE Central Finance Branch

Encs.