

Via email to all Accounting Officers

10 April 2025

Dear Accounting Officer,

Effective Audit and Risk Assurance Committees – A Good Practice Guide

On 31 March 2025, we published our latest Good Practice Guide – Effective Audit and Risk Committees and is available to access on our website [here](#).

This good practice guide supplements the large amount of relevant guidance already available and is intended to bring all this guidance into one document to be used by all Audit and Risk Assurance Committees (ARACs) within both Central and Local Government in Northern Ireland.

The guide draws on insights and learnings from NIAO's attendance at many ARAC meetings across the NI public sector and provides examples of good practice from our own work with organisations in this area.

The guide includes a number of appendices, including a Self-Assessment Checklist and I would encourage the Chair of your ARAC to complete this checklist at least annually.

I would be grateful if you could please table a copy of this guide at the next ARAC meeting, where my staff would be happy to present its contents. If, however, you would like some hard copies, please contact Debra.taylor@niauditoffice.gov.uk who will arrange this.

Yours faithfully,



Dorinnia Carville
Comptroller and Auditor General