



Department for
Communities

www.communities-ni.gov.uk

Clerk and Chief Executive of each
District/Borough Council

Via e-mail

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Circular LG 07/26

Dear Chief Executive,

ACCOUNTS DIRECTION 2025/26: NORTHERN IRELAND DISTRICT/BOROUGH COUNCILS - AMENDMENT TO ANNEX C

Further to a query that has been received, please note that an amendment is required to one of the headings contained within the Annual Governance Statement in the pro-forma.

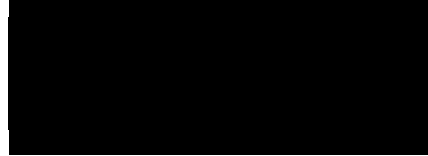
The heading *'Ensuring the authority's assurance arrangements conform with the governance requirements of the CIPFA Statement on the Role of the Head of Internal Audit (2010) and, where they do not, explain why and how they deliver the same impact'* should be replaced with ***"Ensuring the authority's financial management arrangements conform with the governance requirements of the Code of Practice for the Governance of Internal Audit effective from 1 April 2025 and, where they do not, explain why and how they deliver the same impact"***

A revised proforma is attached and will also be available on the Departments' website.

Yours sincerely,



Jeff Glass



Martina Campbell

Joint Heads of Local Government Finance

cc: Finance Officers, District/Borough Councils

Brian O'Neill, Local Government Auditor, NI Audit Office