

**ELECTORAL OFFICE FOR NORTHERN IRELAND  
MANAGEMENT BOARD PAPER**

Date of Meeting: 24 November 2009 Prepared by: Margaret J McMullen

**AUDIT UPDATE**

- (a) The Management Board is asked to consider the audit update and note the recommendations made in the Audit Reports from ASM Horwath (Internal Auditors).
- (b) The Returning Officer's Expenses Account for year ended 31 March 2009 is with the Northern Ireland Audit Office (NIAO). Audit fieldwork visit is scheduled early December.
- (c) ASM Horwath completed audit fieldwork visits on 25 September 2009 in respect of the 2009-2010 financial year in relation to the following areas:
- **Area Electoral Offices in Newtownards and Belfast were the focus of the review** - Final Report attached at Annex A
  - **Corporate Governance** – Final Report attached at Annex B.
  - **Elections** – Final Report attached at Annex C.
  - **Payroll and Travel Expenses** (Election and Casual staff) - Final Report attached at Annex D.

All but one of the eighteen recommendations by the auditors has been accepted and eleven have been implemented. A substantial assurance rating was given to Corporate Governance and satisfactory in all other areas.

(d) **Recommendation to the Board**

That the Board should:

- note the contents of the Reports; and
- the nine current audit recommendations detailed in attached Trim Record No. 2009/009375.

Margaret J McMullen

24 November 2009