



Colette Kane
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Mr David Jackson
Chief Financial Officer
Causeway Coast and Glens Borough Council
Cloonavin
66 Portstewart Road
Coleraine
BT52 1EY

31st March 2016

Dear David

Causeway Coast & Glens Borough Council – 2015-16 Audit Strategy

I enclose our Audit Strategy in respect of our audit of the Council's financial statements for the year ended 31 March 2016.

The Audit Strategy document is intended to fulfil two functions:

- Inform the Council of our audit approach and underpinning assumptions to enable the Council to make use of this information, for example to ensure that our risk assessment is appropriate and complete; and
- Agree a plan for the production of the Statement of Accounts and carrying out the audit.

I am happy to respond to any queries you may have, whether on the Audit Strategy or the audit generally.

A draft of this strategy was presented to the audit committee on the 9 March 2016 and this final strategy has no changes from that document. At that audit committee meeting I understand one of the councillors queried the word "trivial" at paragraph 2.14 of the strategy. This word "trivial" is the specific term used in the International Standard of Auditing (UK& Ireland) 450 and this standard relates to 'Evaluation of Misstatements. Identified During The Audit'. We need to set a "trivial" value since accumulation of minor amounts would not have a material effect on the financial statements and without setting such a limit then too much detail could swamp proper consideration of consequential issues. While we have set the reporting monetary error limit at £9,000 our detailed sample testing extends to accounting entries below this value and if any management letter points arise from this work we will bring these to your attention.

I would be grateful if a copy of this final letter could be forwarded to the Chair of the Audit Committee and also included on the agenda of the next Audit Committee meeting.

Yours sincerely

A handwritten signature in cursive script that reads "Colette Kane". The signature is written in dark ink and is positioned below the "Yours sincerely" text.

Colette Kane
Director