



CHAIRPERSON  
**Mr Bumper Graham**

The Local Government Auditor  
Northern Ireland Audit Office  
106 University Street  
BELFAST BT 7 1EU

20 September 2022

### **Letter of Representation: The Local Government Staff Commission 2021-22**

As Accounting Officer of the Local Government Staff Commission, I have fulfilled my responsibility for preparing accounts that give a true and fair view of the state of affairs, total income and expenditure, cash flows, Changes in Taxpayers' Equity; and the related notes of the Local Government Staff Commission for the year ended 2021-22.

In preparing the accounts, I was required to:

- observe the accounts direction issued by the Department for Communities (DfC), and apply appropriate accounting policies on a consistent basis in accordance with International Financial Reporting Standards;
- make judgements and estimates on a reasonable basis; and
- state whether applicable accounting standards have been followed and disclosed and explain any material departures in the accounts; and
- make an assessment that the Local Government Staff Commission is a going concern and will continue to be in operation throughout the next year; and ensure that this has been appropriately disclosed in the financial statements.

I confirm that for the financial year ended 2021-22:

- having considered and enquired as to the Local Government Staff Commission's compliance with law and regulations, I am not aware of any actual or potential non-compliance that could have a material effect on the ability of the Local Government Staff Commission to conduct its business or on the results and financial position disclosed in the accounts;
- all accounting records have been provided to you for the purpose of your audit and all transactions undertaken by the Local Government Staff Commission have been properly recorded and reflected in the accounting records. All other records and related information, including minutes of all management meetings which you have requested have been supplied to you;

**THE LOCAL GOVERNMENT STAFF COMMISSION  
FOR NORTHERN IRELAND**

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- the information provided regarding the identification of related parties is complete; and the related party disclosures in the financial statements are adequate.

All material accounting policies as adopted are detailed in note 1 to the accounts.

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### **Internal Control**

I have fulfilled my responsibility as Accounting Officer for the design and implementation of internal controls to prevent and detect error and I have disclosed to you the results of my assessment of the risk that the financial statements could be materially misstated.

I confirm that I have reviewed the effectiveness of the system of internal control and that the disclosures I have made are in accordance with DfC guidance on the Governance Statement.

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### **Fraud**

I have fulfilled my responsibility as Accounting Officer for the design and implementation of internal controls to prevent and detect fraud and I have disclosed to you the results of my assessment of the risk that the financial statements could be materially misstated as a result of fraud.

I am not aware of any fraud or suspected fraud affecting the Local Government Staff Commission and no allegations of fraud or suspected fraud affecting the financial statements has been communicated to me by employees, former employees, analysts, regulators or others.

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### **Assets**

#### **GENERAL**

All assets included in the balance sheet were in existence at the reporting period date and owned by the Local Government Staff Commission and free from any lien, encumbrance or charge, except as disclosed in the accounts. The balance sheet includes all tangible assets owned by the Local Government Staff Commission.

#### **NON CURRENT ASSETS**

All assets over £500 are capitalised. They are revalued annually using indices. Depreciation is calculated to reduce the net book amount of each asset to its estimated residual value by the end of its estimated useful life in the Local Government Staff Commission's operations.

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## **OTHER CURRENT ASSETS**

On realisation in the ordinary course of the Local Government Staff Commission's operations the other current assets in the balance sheet are expected to produce at least the amounts at which they are stated. Adequate provision has been made against all amounts owing to the Local Government Staff Commission which are known, or may be expected, to be irrecoverable.

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## **Liabilities**

### **GENERAL**

All liabilities have been recorded in the Balance Sheet.

There were no significant losses in the year and no provisions for losses were required at the year end.

All litigation and claims have been disclosed to you and correctly accounted for.

### **PROVISIONS**

Provision is made in the financial statements for:

Staff and pension costs related to the closure of the Commission. I am content that sufficient assurances have been obtained to support the settlement of this provision. The pension exit figure of £1,743k, included as the potential liability to the pension provider (NILGOSC) on the Commission's planned exit from the pension scheme due to dissolution, is based on an actuarial valuation obtained which reflects the position as at 31 March 2022.

### **CONTINGENT LIABILITIES**

I am not aware of any pending litigation which may result in significant loss to the Local Government Staff Commission.

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## **Other Disclosures**

### **RESULTS**

Except as disclosed in the accounts, the results for the year were not materially affected by transactions of a sort not usually undertaken by the Local Government Staff Commission, or circumstances of an exceptional or non-recurring nature.

### **UNCORRECTED MISSTATEMENTS**

There are no uncorrected misstatements which have been brought to my attention.

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## **EVENTS AFTER THE REPORTING PERIOD**

Except as disclosed in the accounts, there have been no material changes since the reporting period date affecting liabilities and commitments, and no events or transactions have occurred which, though properly excluded from the accounts, are of such importance that they should have been brought to notice.

## **ACCOUNTING ESTIMATES**

The methods, significant assumptions and the data used in making the accounting estimates and the related disclosures are appropriate to achieve recognition, measurement or disclosure that is in accordance with the financial reporting framework.

## **Management of Personal Data**

Except as disclosed in the Directors' Report, there have been no personal data related incidents in 2021-22 which are required to be reported.

Helen Hall  
Director of Corporate Services and Accounting Officer  
20 September 2022

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