

**Report of the auditor to the members of
Mayo County Board GAA**

I have audited the financial statements of Mayo County Board GAA for the year ended 31 October 2013. These financial statements have been prepared under the historical cost convention.

Respective responsibilities of County Board Officers and Auditors

The Officers of the County Board are responsible for the preparation of the financial statements.

It is my responsibility to form an independent opinion, based on my audit, on those statements and to report my opinion to you.

Basis of audit opinion

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board . An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Officers in the preparation of the financial statements, and of whether the accounting policies are appropriate to the County Board's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion the financial statements:

- give a true and fair view of the state of the County Board's affairs as at 31 October 2013 and of its income and expenditure for the year then ended ; and
- have been properly prepared in accordance with Standard Accounting Practices.

I have obtained all the information and explanations, which I consider necessary for the purposes of my audit. In my opinion proper books of account have been kept by Mayo County Board. The financial statements are in agreement with the books of account.



Mary McDermott
Chartered Accountant & Registered Auditor

3 Spencer Street
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Co Mayo

Date: 6 December 2013