

Sport Ireland  
The Courtyard  
Sport Ireland Campus  
Snugborough Road  
Blanchardstown  
D15 PN0N

12 May 2023

Dear Sir/Madame,

**Re: I.W.A. Company Limited By Guarantee Operating under the registered name of Irish Wheelchair Association**

As external auditors of Irish Wheelchair Association (IWA) we can confirm the following:

- We have obtained all the information and explanations which we consider necessary for the purpose of our audit.
- In our opinion the accounting records of IWA were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- During the course of our audit we examined, on a sample basis, documentary evidence supporting the expenditure of grants received from Sport Ireland. This audit work was carried out in such a way that we obtained sufficient evidence to give reasonable assurance that each grant was expended for the purpose for which Sport Ireland intended.
- We have reviewed the content within the Governance Code for Sport Compliance Record Form of Irish Wheelchair Association as part of our "Other Information" review for the year ended 31 December 2022; and
- Notwithstanding that the audit opinion is on the financial statements of Irish Wheelchair Association for the year ended 31 December 2022, based on our review, the information contained within the Governance Code for Sport Compliance Record Form is not materially inconsistent with the financial statements or our knowledge obtained during the course of the audit.

Mazars in Ireland (incorporating O'Connor & Associates) is a partnership and is registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in Ireland.

Partners: Tom O'Brien (Managing Partner), Bernard Barron, Bruno Barros AAIA, John Bowe ACMA, Kian Caulwell, Lorcan Colclough, Brian Cormack, Tommy Doherty, Patrick Gorry, Frank Greene CTA, Rob Hamill, Claire Healy CTA, Leo Hudson FCCA, Cormac Kelleher, Mark Kennedy, Ken Killoran CTA, Hilary Larkin, Graham Love PhD, Pat Magner CPA, Richard Maguire, Martina Mahon, Liam McKenna MBS, Dera McLoughlin, Paul Mee, Aedin Morkan, Corné Mouton, Mark Mulcahy, Alan Murray FCCA, Emer O'Riordan FCCA, Austin Sammon, Michael Tuohy, Gerry Vahey

Consultants: Simon Coyle, Mairéad Divilly, Eugene McMahon

Mazars is an international audit, tax and advisory firm



I trust the above satisfies the requirement of Sport Ireland Terms and Conditions of Grant Investment.

Yours faithfully,

A handwritten signature in black ink, reading "Aedin Morkan". The signature is written in a cursive, flowing style.

Aedin Morkan  
Partner