



# **WATERFORD CITY & COUNTY COUNCIL**

## **AUDIT COMMITTEE**

### **ANNUAL REPORT 2022**

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## ***INTRODUCTION***

Section 122 of the Local Government Act 2001 provided a legal basis for the existence of Audit Committees. The Local Government Reform Act 2014 gives statutory effect to the *Action Programme for Effective Local Government* and re-states the legislative provisions relating to Audit Committees.

In December 2014 pursuant to the Local Government (Audit Committee) Regulations 2014, Waterford City & County Council's Audit Committee was appointed for the five-year term of the new Council and then re-appointed in 2019 for a further term.

**The members of the Audit Committee during 2022 were as follows: -**

**Mr. Padraic Doherty (Chairperson)**

**Mr. Tom Egan**

**Ms. Nora Widger**

**Cllr. Eamonn Quinlan**

**Cllr. Damien Geoghegan**

***The committee was supported and assisted by: -***

Mr. Bernard Pollard, Head of Finance

Ms. Hilda Fitzgerald, Internal Audit

Ms. Mairéad Power, Internal Audit

## ***CHAIRPERSON STATEMENT***

I present to Council the Annual report of the Audit committee for 2022.

The Audit Committee has an independent role in advising Waterford City & County Council on

Financial Reporting Processes	Internal Control
Risk Management	Audit Matters

The existence of an independent Audit Committee is recognised internationally as an important feature of good corporate governance. It aids better-informed decision-making; accountability for stewardship and control of resources; the efficient use of these resources to deliver quality services and better outcomes for citizens.

I am happy to report that we have seen a significant improvement in the adoption and closure of audit recommendation actions during the year by various directorates.

Risk management and identification is essential for good governance. An active risk register is a key management tool for council and we continue to cycle through the various directorates presenting their risk registers to us and the mitigation plans that are in place. There continues to be an improved emphasis on the use of the risk register, which is encouraging from an Audit Committee viewpoint.

This report also includes the Audit Committee Charter in Appendix 3 and our committee work programme in Appendix 5. I would urge you to read both as the charter outlines the framework from within which the Committee performs its duties and the programme outlines the work that is planned and how it connects to our charter.

The Audit Committee received the full co-operation and support of the Chief Executive and Staff in 2022 in relation to all aspects of our work. The Audit Committee also wishes to thank the members of Waterford City & County Council for their continuing support.

I am happy to discuss any part of this report or indeed the function of the committee with any council member.

Finally, I wish to thank all the members of the committee for their interest, commitment and valuable contributions throughout the year as well as their flexibility during a second year of the pandemic to allow meetings to proceed.

***Padraic Doherty***

***Audit Committee Chairperson***

***Date: 01 May 2023***

## ***Audit Committee Activities:***

### **The Committee met on 5 occasions during 2022:**

- 11<sup>th</sup> February 2022
- 29<sup>th</sup> April 2022
- 9<sup>th</sup> September 2022
- 25<sup>th</sup> November 2022
- 2<sup>nd</sup> December 2022\*

*\*meeting with James Moran, Local Government Auditor on this date.*

The committee was scheduled to meet five times during 2022. Audit Committee meetings are scheduled each year with each meeting lasting for 3/3 ½ hours. There is also the general preparation, pre reading and follow ups which also take up 2-3 hours per meeting. There is a draft agenda and pre reads circulated in advance of each meeting which allows members the opportunity to have items included in the final agenda.

The meetings focus on matters arising from previous meetings, Internal Audit reports, NOAC reports, VFM studies and directorate presentations as required. Declaration of interests is a standing item on the agenda.

### ***Internal Audit:***

Consideration of the work carried out by the Internal Audit function formed a critical part of the Audit Committee's work during 2022. The Committee was presented with full reports of the following audits completed by the Internal Audit unit.

1. ***Internal Audit review - Quality Assurance report to NOAC (Public Spending Code)***
2. ***Final Internal Audit Report – Motor Taxation transactions 2021***
3. ***Final Internal Audit Report – Civil Defence***
4. ***Final Internal Audit Report – Low Value Purchase Cards***
5. ***Final Internal Audit Report – Dungarvan MTO – Stock reconciliation 2021***
6. ***Final Internal Audit Report – Waterford MTO – Stock reconciliation 2021***
7. ***Final Internal Audit Report – SICAP – 2019***
8. ***Final Internal Audit Report – SICAP – 2020***
9. ***Final Internal Audit Report – Burial Ground Fees (sample check)***
10. ***Final Internal Audit Report – Cash Floats verification***
11. ***Final Internal Audit Report – Machinery Yard Stores Stock spot check***
12. ***Final Internal Audit Report – SICAP – 2021***
13. ***Final Internal Audit Report – Outdoor Seating and Accessories for Tourism and Hospitality Business Scheme***

The reports assessed the extent to which Waterford City & County Council had in place policies, procedures and controls in place in relation to the activities under review, identify weaknesses and risks in relation to the integrity of these controls, make recommendations where required and follow up on implementation of same.

## ***Reporting and Presentations:***

### **The following were presented to and discussed by the committee:**

- Public Spending Code – Quality Assurance Assessment – 2022 submission to NOAC
- Internal Audit Recommendations – progress report on implementation of recommendations previously made in Internal Audit reports.
- Audit Committee Annual Work Programme 2022
- Audit Committee Annual Report 2021
- Audit Committee Charter 2022 approved.
- Internal Audit Charter approved.
- The Internal Audit Plan for 2021 was reviewed.
- The Internal Audit Plan for 2022 was approved.
- Risk Register presented.
- LG Audit Report 2021 – reviewed.
- WCCC Annual Budget 2023 – discussed.
- Overview of WCCC Annual Financial Statements 2021– provided to the committee.
- VFM Report - An Overview of the Impact of Covid -19 Pandemic on Local Authorities
- VFM Report – An Overview of Road Maintenance (Regional and Local Roads) in Local Authorities
- VFM Report: A guide for Audit Committees on the impact of COVID-19 on the control environment in local authorities
- Public Sector Cyber Security Baseline Standards were circulated to the committee.

### **The following staff members addressed/presented to the committee:**

- Mr. Michael Walsh, Chief Executive addressed the committee member on the 9th September 2022.
- Mr. Ivan Grimes, Director of Services, Housing, Community and Emergency Services provided an update on the Risk Register and an overview of directorate/review of risks.
- Mr. Kieran Kehoe, Director of Services, Corporate, Culture & Planning gave an overview of directorate/review of risks.
- Mr. Bernard Pollard, Head of Finance gave an overview of the Annual Financial Statements for 2021 and Budget 2023.
- Mr. Ian Fitzpatrick, Procurement Officer presented to the Committee.
- Mr. James Murray, Senior Engineer, Active Travel in conjunction with Mr. Fergus Galvin, Director of Services, Roads, Water and Environment, presented to the Committee.
- The Local Government External Auditor, James Moran, addressed the Committee with his findings of his annual audit on 2<sup>nd</sup> December 2022.

## ***PRIORITIES FOR 2023***

### **Risk Register**

The committee will have a presentation from the Director of Housing, Ivan Grimes, on the corporate risk register.

### **Internal Audit Plan**

The information gathered through Internal Audit reports provides the committee with significant insight into the management and operations of the Council. See the Internal Audit plan for further information on specific areas for review in 2023.

### **Directorate Presentations**

The Committee will continue to have updates and reviews with Senior Directors as appropriate during 2023. Directors will be asked to summarise their risk register items and plans to mitigate risks to acceptable levels.

### **Internal Audit Report Recommendation Reviews**

The Committee will review the adherence and adoption of Internal Audit Report recommendations on an ongoing basis in 2023. The recommendations report includes details of when the report was presented to the committee and the planned implementation date.

**Appendix 1****Internal Audit Plan – 2022**

<b>No.</b>	<b>Topic</b>
<b>1</b>	Motor Taxation- 2021 – stock reconciliation
<b>2</b>	Invoice Review – Trade Creditors
<b>3</b>	LVP Card Policy Compliance check
<b>4</b>	Corporate Credit Cards
<b>5</b>	Cash Floats verification
<b>6</b>	Public Spending Code – Annual Quality Assurance Report
<b>7</b>	Leases & Licences
<b>8</b>	Incoming/Internal Post Opening Procedures report
<b>9</b>	SICAP 2021
<b>10</b>	Manual Receipt books
<b>11</b>	Machinery Yard Stores stock verification
<b>12</b>	Outdoor Street Furniture Grants
<b>13</b>	Fuel (Controls)
<b>14</b>	Audit Reviews recommendations
<b>15</b>	Burial Ground Fees (sample check)
<b>16</b>	Waterford Treasures
<b>17</b>	Regional Sports Centre
<b>18</b>	Parking Permits
<b>19</b>	Motor Tax transactions review 2022

**Appendix 2****Internal Audit Plan – 2023**

<b>No.</b>	<b>Topic</b>
<b>1</b>	SICAP 2022
<b>2</b>	Community Grants
<b>3</b>	Motor Taxation - 2022 – stock reconciliation
<b>4</b>	Motor Tax transaction review 2023
<b>5</b>	Travel & Subsistence Expenses
<b>6</b>	Housing Capital Payments – claim procedures
<b>7</b>	HAP
<b>8</b>	Timesheets review
<b>9</b>	Low Value Purchase Cards
<b>10</b>	Procurement Procedures Compliance
<b>11</b>	Petty Cash and Floats verification
<b>12</b>	Public Spending Code – Annual Quality Assurance Assessment Report
<b>13</b>	Manual Receipt books - reconciliation/controls
<b>14</b>	Customer Service/Performance Indicators review
<b>15</b>	Development Contributions – calculation spot checks
<b>16</b>	Machinery Yard Stores stock verification
<b>17</b>	Parking Fines
<b>18</b>	Review of Machinery Sheet completion procedures
<b>19</b>	Individual House Water Supply Scheme (Grants)



# Audit Committee Charter

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2023

The charter is based on the SI 244, Audit Committee Regulations 2014, the statutory obligations within relevant Local Government legislation, Audit Committee Guidance June 2014 as well as guidance and good practice as outlined in various professional and authoritative codes and reports.

## **PURPOSE**

As part of the governance arrangements that operate within Waterford City & County Council, the audit committee has an independent role to advise the Council on financial reporting processes, internal control, risk management and audit matters.

## **FUNCTIONS**

The functions of the audit committee are as prescribed by section 59 of the Local Government Act 2014:

### **To review the financial and budgetary reporting practices and procedures within the local authority:**

- This will incorporate a review and consideration of all aspects of the financial cycle within Waterford City & County Council from budget preparation and adoption, monitoring of income and expenditures through to the completion of the annual financial statements.
- The audit committee may request reviews of financial management and reporting arrangements in addition to auditing existing financial policies, procedures and protocols as it considers necessary.

### **To foster the development of best practice in the performance by the local authority of its internal audit function:**

- Review with management and the internal auditor the charter, activities, staffing and organisational structure of the internal audit function, its compliance with relevant professional standards and bring any recommendations to the attention of the Chief Executive. In this regard, the Committee should ensure that no limitations are placed on the work of the internal audit unit.
- Approve the audit plan and monitor its implementation
- Review audit reports, findings and recommendations and management responses
- Review , on an ongoing basis, the audit engagement process

### **To review any audited financial statement auditor's report or auditor's special report in relation to the local authority and assess any actions taken within that authority by its chief executive in response to such a statement or report, and report its findings to the authority:**

- Review with management and the external auditors the results of the statutory audit.
- Review with management and the external auditors the management letter and all matters required to be communicated to the committee under generally accepted auditing standards.
- Report to Council on its findings at the next practicable meeting of Council.

### **To assess and promote efficiency and value for money with respect to the local authority's performance of its functions:**

- Review management's arrangements to ensure and demonstrate economy, efficiency and effectiveness across the organisation.
- Request special reports from management or internal audit as considered appropriate.

**To review systems that are operated by the local authority for the management of risks:**

- Evaluate the scope and effectiveness of the framework established by management to identify, assess, monitor and effectively manage risk.
- Review the corporate risk management policy and receive presentations from management on corporate, directorate, divisional and sectional risk registers.

**To review the findings and recommendations of the National Oversight and Audit Commission (NOAC) and the response of the Chief Executive to these and take further action as appropriate:**

- Review the relevant findings of NOAC and ensure that its work programme takes NOAC's findings and recommendations into account.
- Request special reports from management or internal audit as considered appropriate.

### **3 COMPOSITION AND OPERATION OF AUDIT COMMITTEE**

#### **3.1 Membership**

The audit committee is established by resolution of the Council upon nomination by the Corporate Policy Group and following consultation with the Chief Executive. The term of the committee is concurrent with that of the current Council which commenced on 1<sup>st</sup> June 2019 and will terminate on 31<sup>st</sup> May 2024.

The Chairperson of the committee shall be selected by its members and shall be one of the external members.

#### **3.2 Induction Process and Training Requirements**

It is the duty of the Chairperson to ensure that the training needs of the audit committee and of individual members are reviewed on an annual basis and reported to the Chief Executive and Council. Where training needs are identified, the Chief Executive will facilitate the provision of such training, where practicable.

#### **3.3 Meetings**

The committee will ordinarily meet on a quarterly basis and may hold additional meetings if required. Meetings will normally be held in the Maritana Room, Menapia Building, The Mall, Waterford at times and dates which will be agreed by the committee and the Secretary.

Due to the requirements to adhere to social distancing measures, the Audit committee will conduct meetings in an online forum where required (during Covid 19 pandemic restrictions)

The quorum necessary for the transaction of business shall be **3** members. In the absence of the Chairperson, those present shall select a chairperson for the meeting.

The committee members are expected to attend in person. A member may be disqualified if he or she attends less than 75% of the meetings per year and the absence is not due to an acceptable reason such as illness of force majeure.

The committee may invite the Chief Executive, members of management, internal and external audit, or others to attend meetings and provide information, as necessary.

Minutes will be prepared and a copy shall be forwarded to the Chief Executive. Minutes will be approved at the next meeting of the audit committee.

### **3.4 Working Procedures and Access**

The committee will adopt its own working procedures, which may include as necessary the commissioning of independent professional expertise following consultation with the Chief Executive and by resolution of the Council.

Each year the committee will develop a detailed annual work programme and this will be provided to the Council at the start of each year.

The committee will have access to documents or other data and information as it reasonably requires in order to discharge its functions.

The Chief Executive will ensure that staff facilitate the committee in relation to briefings required by them in a timely and efficient manner.

The local government auditor and the head of internal audit may communicate with the committee as they consider necessary. The local government auditor or the head of the internal audit unit may, with the agreement of the Chairperson of the committee, request a meeting to discuss a matter of exceptional importance.

## **4 INDEPENDENCE**

The committee shall be independent in the performance of its functions and responsibilities and shall not be subject to direction or control from any other party. The committee is accountable to the Council.

## **5 CONFIDENTIALITY**

The agendas, papers, reports, documentation and discussions of the committee are confidential and will contain sensitive material and information necessary to allow members to carry out their duties. Members and those in attendance shall not, without the approval of the Chairperson, discuss matters arising with third parties or directly or indirectly disclose to these parties information obtained in the course of their duties, either during the term of their membership or at any time afterwards.

## **6. COMMUNICATIONS PROTOCOL**

Members will forward or direct all queries, requests for interviews or comments, from the media, members of the public or outside parties immediately to the Secretary of the committee using the dedicated contact email address [secretaryauditcommittee@waterfordcouncil.ie](mailto:secretaryauditcommittee@waterfordcouncil.ie)

**7 CONFLICT OF INTEREST PROCEDURES**

All possible conflicts of interest are to be notified to the Chief Executive prior to the first meeting of the committee. If the personal circumstances of a member changes in any way that may result in a conflict of interest for them in the exercise of their audit committee duties then they are to immediately declare the circumstances to the Chairperson of the Audit Committee. Declaration of interests will be a standing agenda item. The Committee members will adhere to the code of conduct for the Committee

**8 REVIEW OF PERFORMANCE AND EFFECTIVENESS**

The Audit Committee will undertake an annual review of its own performance and effectiveness and will report to Council on its findings.

Where the assessment highlights the need for improvement in the role, operational processes or membership of the committee, it is the duty of the Chairperson to take action to ensure that such improvements are implemented. The Chairperson, in consultation with the Chief Executive, will decide on appropriate training and/or actions required to improve the performance and effectiveness of the committee.

**9 REPORTING**

The committee will prepare an annual report within three months of the expiration of each calendar year of operation

The committee will report to the Council on its consideration of the audited Annual Financial Statement, Auditor's Report or Auditor's Special Report at the next practicable meeting of the Council

**10 PROTECTED DISCLOSURES (WHISTLEBLOWING)**

The committee shall ensure that procedures are in place whereby employees may in confidence raise concerns about possible irregularities in financial reporting or other financial matters

**11 QUALIFIED PRIVILEGE**

Members of the audit committee are entitled to qualified privilege in relation to any statements made by them at any meeting that they attend under the Local Government (Audit Committee) Regulations 2014 or in their capacity as a member of the audit committee.

**12 REVIEW OF THE AUDIT COMMITTEE CHARTER**

The audit committee charter will be subject to annual review by the committee and Council

Signed By: Padraic Doherty Date: 10/02/2023  
Chairperson  
Waterford City & County Council Audit Committee

Signed By: [Signature] Date: 22/02/2023  
Chief Executive  
Waterford City & County Council

## **Appendix 4 - Audit Committee Report to Council on the 2021 Annual Financial Statement and Local Government Auditors Report**

**Waterford City & County Council Audit Committee Report to Council on the  
2021 Annual Financial Statement and Local Government Auditors Report**

**(Section 121 of the Local Government Act 2001 as amended by section 60 of the  
Local Government Reform Act 2014)**

The audit committee was provided with a copy of the **2021** audited financial statement and auditor's report. The audit committee considered the financial statement and the auditor's report and deliberated on the key issues outlined at a meeting on **2<sup>nd</sup> December 2022**.

The auditor's opinion is that the annual financial statement presents fairly, in accordance with the Accounting Code of Practice and Accounting Regulations, the financial position of the Council at **31<sup>st</sup> December 2021** and its income and expenditure for the year then ended.

The local government auditor who conducted the audit attended at the meeting on **2<sup>nd</sup> December 2022** and provided further clarifications on the report findings and the overall audit opinion. The committee's deliberations included discussions with the Head of Finance and the Internal Auditor.

Based on these deliberations, the Committee consider that the following areas be brought to the attention of the Council:

- The Council continues to record a high level of rent arrears compared with other local authorities while average rent charges (€54pw) remaining relatively low. Further improvement is required and it must remain a key objective of management to reduce the level of arrears notwithstanding its doubtful debt provision for rents of €2.6m.

The committee wish to confirm that the reports' contents, management responses and follow up actions outlined will inform the audit committee's work programme and specific audit reviews which may be undertaken in the future. Members of the Audit Committee will attend a plenary council meeting on the 8<sup>th</sup> of June 2023 to clarify such issues as may be necessary in this audit committee report.

*Signed:*

*Padraic Doherty*

*Audit Committee Chairperson*

*Date: 01 May 2023*



**WATERFORD CITY & COUNTY COUNCIL**

**Audit Committee**

**Work Programme 2023**

*Section 59 of the Local Government Reform Act 2014:  
Local Government (Audit Committee) Regulations 2014*

**DO: GACH BALL DE CHOMHAIRLE CATHRACH AGUS CONTAE PHORT LÁIRGE**

**TO: EACH MEMBER OF WATERFORD CITY AND COUNTY COUNCIL**

The 2023 Audit Committee work programme has been prepared in accordance with Waterford City & County Council's Audit Committee Charter and is set out hereunder for your consideration.

The Audit Committee has an independent role in advising the Council on financial reporting processes, internal control, risk management and audit matters, as part of the governance arrangements that operate within the local authority.

**Audit Committee membership**

Padraic Doherty – Chairperson

Nora Widger

Tom Egan

Cllr. Eamon Quinlan

Cllr. Damien Geoghegan

The Committee's work is supported by Bernard Pollard, Head of Finance,  
Hilda Fitzgerald - Internal Audit and Mairéad Power – Internal Audit.

In 2023 the Audit Committee will meet five times and may convene additional meetings, as circumstances require. Where required and appropriate, meetings will be held online through MS Teams.

**Meeting dates 2023**

10<sup>th</sup> February 2023

28<sup>th</sup> April 2023

16<sup>th</sup> June 2023

6<sup>th</sup> October 2023

1<sup>st</sup> December 2023

The functions of the audit committee are as prescribed by section 59 of the Local Government Reform Act 2014:

1. To review the financial and budgetary reporting practices and procedures within the local authority:
2. To foster the development of best practice in the performance by the local authority of its internal audit function:
3. To review any audited financial statement, auditor's report or auditor's special report in relation to the local authority and assess any actions taken within that authority by its Chief Executive in response to such a statement or report and to report to that authority on its findings:
4. To assess and promote efficiency and value for money with respect to the local authority's performance of its functions:
5. To review systems that are operated by the local authority for the management of risks:
6. To review the findings and recommendations of the NOAC and the response of the Chief Executive to these and take further action as appropriate:

The table on the following pages outline specific tasks that the Audit Committee will undertake. The VFM guide for Audit Committees on the impact of COVID-19 on the control environment in local authorities will be considered by the Committee in the course of delivering this work programme during 2023. There are additional actions/tasks that the Committee will fulfil during 2023 such as:

- Agree and Submit Annual Work Programme to Council for adoption.
- Prepare Annual Report for submission to the Council.
- Review Effectiveness of Audit Committee for submission to Council.
- Audit Committee Charter – annual review.

Functions of the Audit Committee	Committee Tasks / Actions	Specific Actions/Tasks and Timeframe
<p>To review <b>financial and budgetary reporting practices and procedures</b> within Waterford City &amp; County Council</p>	<ul style="list-style-type: none"> <li>• Gain an understanding of the financial management arrangements and budgetary practices in the local authority including day to day ( revenue) and capital income and expenditures</li> <li>• Review and consider all aspects of the financial cycle - budgets, monitoring and annual financial statements incorporating annual, six-monthly or quarterly budgetary outturns and variance trend analysis</li> <li>• Review of financial management and reporting arrangements in addition to auditing existing financial policies, procedures and protocols as considered necessary.</li> </ul>	<ul style="list-style-type: none"> <li>• Consider AFS briefing HOF (Q2)</li> <li>• Consider Budget briefing HOF (Q3)</li> <li>• Review Budget 2023(Q3/Q4)</li> </ul>
<p>To <b>foster the development of best practice in the performance</b> by the Council of its <b>internal audit function</b>;</p>	<ul style="list-style-type: none"> <li>• Review and approve the most recent internal audit charter and internal audit plan</li> <li>• Monitoring of the audit plan</li> <li>• Review of periodic Internal Audit reports, findings and recommendations and management responses</li> <li>• Review the nature and extent of the internal audit unit / resourcing e.g. organisation chart, auditor training and development etc and bring any recommendations to the attention of the Chief Executive.</li> </ul>	<ul style="list-style-type: none"> <li>• Review &amp; Approve Internal Audit Charter (Q1)</li> <li>• Review 2022 Internal Audit Plan (Q1)</li> <li>• Consider and Approve Internal Audit Plan 2023 (Q1)</li> <li>• Review Periodic Internal Audit Reports (Q1-Q4)</li> <li>• Review progress on previously made internal audit recommendations (Q2/Q4)</li> <li>• Review Internal Audit unit resourcing (Q1-Q4)</li> </ul>

<p>To review any <b>audited financial statement, auditor's report</b> or auditor's <b>special report</b> in relation to 2020 and assess any <b>actions taken</b> by its chief executive and to report to the Council on its findings;</p>	<ul style="list-style-type: none"> <li>• Review the results of the statutory audit and relevant auditor's report and meet with the Local Government Auditor and management.</li> <li>• Review the actions and management responses to the audit findings</li> <li>• Report to the Council on the findings of its review of the statutory audit report at the next practicable meeting of Council.</li> <li>• Arrange for the Auditor to meet with the Committee at least, on an annual basis</li> </ul>	<ul style="list-style-type: none"> <li>• Review LGA 2022 Audit Report</li> <li>• Meet with LGA to review statutory audit report 2022 (Q4)</li> <li>• Review any Audited Financial Statements, Auditor's Report or Auditor's Special Report, assess action taken (Q4)</li> <li>• Report to the Council LGA Audit 2021 report. (Q2)</li> </ul>
<p>To assess and promote <b>efficiency and value for money</b> with respect to the Council's <b>performance</b> of its functions</p>	<ul style="list-style-type: none"> <li>• Receive reports on key directorate performance indicators and measures</li> <li>• Gain understanding of the National Service Indicator process and the relative position of the authority across the key service areas</li> <li>• Consider the nature and extent of use of performance measures and indicators across the services and how these are reported</li> <li>• Clarify value for money expectations and the scoping arrangements for assessing VFM</li> <li>• Consider the functional areas of the council and the potential to undertake / commission VFM reviews</li> <li>• Review management's arrangements to ensure and demonstrate economy, efficiency and effectiveness across the organisation.</li> <li>• Request special reports from management or internal audit as considered appropriate.</li> </ul>	<ul style="list-style-type: none"> <li>• Meet with Chief Executive</li> <li>• Review Risk Management, Value for Money and Efficiency in relation to an individual Directorate (presentations from DOS/Senior Staff) (Q1-Q4)</li> <li>• Review Value For Money Studies issued by Local Government Audit Service VFM unit (Q1-Q4)</li> </ul>

<p>To <b>review systems</b> that are operated by the Council for the <b>management of risks</b>.</p>	<ul style="list-style-type: none"> <li>• Review the risk management framework and risk management process in the authority</li> <li>• Consider whether processes are in place to manage risks effectively, in accordance with organisational guidelines and business plans.</li> <li>• Consider the corporate and business planning processes and the interaction with risk management processes</li> <li>• Review the corporate risk management policy and receive presentations from management on risk registers.</li> <li>• Engage with risk management function / chief risk officer</li> </ul>	<ul style="list-style-type: none"> <li>• Review Corporate Risk Register (Q2)</li> <li>• Meet with Risk Registrar (Q2)</li> <li>• All presentations from DOS/Senior Staff to include Risk Register analysis for relevant directorate (Q1-Q4)</li> </ul>
<p>To <b>review the findings and recommendations of the NOAC</b> and the <b>response of the Chief Executive</b> to these and take further action as appropriate:</p>	<ul style="list-style-type: none"> <li>• Review relevant findings and recommendations of the National Oversight and Audit Commission,</li> <li>• Review the response of the Chief Executive to such findings and recommendations, and to take further action as appropriate.</li> </ul>	<ul style="list-style-type: none"> <li>• Review NOAC Performance Indicators report(Q1-Q4)</li> <li>• Review Annual Quality Assurance Assmt – Public Spending Code (Q2)</li> <li>• Review other NOAC reports as they arise. (Q1-Q4)</li> </ul>

### **Engagement with Internal Auditor**

The audit committee will meet at least four times in 2023 with the internal auditor.

### **Engagement with Chief Executive and Senior Staff**

The audit committee will meet the Chief Executive in 2023 to review the performance and achievements of the committee during the year and to discuss the key issues and focus of the audit committee for the next year. The audit committee will meet senior staff of the local authority, including the Directors of Services, for briefing or clarity on issues arising.

### **Engagement with Local Government Auditor**

The Chairperson of the committee will invite the relevant Local Government Auditor to meet the committee in 2023.

### **Engagement with Council**

The audit committee will prepare and submit a report to Council on its activities during 2022. The audit committee's 2023 annual work programme will also be prepared and submitted to Council.

The Audit Committee Programme as set out above represents the core programme to be completed by the Audit Committee during the year. Additional items may be added where matters of concern, information or clarification arise during the year.

*Signed*

*Padraic Doherty*  
*Audit Committee Chairperson*

*Dated: 10<sup>th</sup> February 2023*