



# **WATERFORD CITY & COUNTY COUNCIL**

## **AUDIT COMMITTEE**

### **ANNUAL REPORT 2024**

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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 2024 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 (Ceased in June 2024)

Ms. Mairéad Power, Internal Audit

## ***CHAIRPERSON STATEMENT***

I present to council the Annual report of the Audit committee for 2024.

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.

The committee focuses on the internal audit reports and recommendations. We review regularly the close out of recommendations and timeliness of close out of past audits.

Risk management and identification are 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.

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 2024 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 would like to thank Hilda Fitzgerald who has moved position within council and indeed to Mairead Power who has assisted the committee greatly in the past 12 months.

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: 29/03/2025***

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

#### **The Committee met on 4 occasions during 2024:**

- 2<sup>nd</sup> February 2024
- 26<sup>th</sup> April 2024
- 4<sup>th</sup> October 2024
- 13<sup>th</sup> December 2024 *\*meeting with James Moran, Local Government Auditor on this date also.*

The committee was scheduled to meet five times during 2024 (5 scheduled meetings). The meeting on 21<sup>st</sup> June was cancelled due to upcoming local elections.

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 2024. The Committee was presented with full reports of the following audits completed by the Internal Audit unit.

1. Final Internal Audit Report - SICAP 2022
2. Final Internal Audit Report – Development Contributions Calculation check
3. Final Internal Audit Report – Dungarvan Motor Taxation Stock Rec 2023
4. Final Internal Audit Report – Machinery yard stores stock spot check 2024
5. Final Internal Audit Report – Waterford City Motor Taxation Stock Rec 2023
6. Final Internal Audit Report – Floats, Petty Cash Verification Check 2024
7. Final Internal Audit Report – Manual Receipt book spot check
8. Final Internal Audit Report – Procurement Compliance
9. Final Internal Audit Report – Heritage Grants
10. Final Internal Audit Report – Low Value Purchase Cards
11. Final Internal Audit Report – Fuel Cards (Environment)
12. Final Internal Audit Report – Staff Travel & Subsistence 2024
13. Public Spending Code – Annual Quality Assurance Assessment Report

The reports assessed the extent to which Waterford City & County Council had 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 – 2023 submission to NOAC
- Internal Audit Recommendations – progress report on implementation of recommendations previously made in Internal Audit reports
- Audit Committee Annual Work Programme 2024
- Audit Committee Annual Report 2023
- Audit Committee Charter 2024 approved
- Internal Audit Charter approved
- The Internal Audit Plan for 2024 was reviewed
- The Internal Audit Plan for 2025 was approved
- Risk Register presented
- AFS 2024 presented
- LG Audit Report 2023 – reviewed
- WCCC Annual Budget 2025 – discussed
- Overview of WCCC Annual Financial Statements 2023– provided to the committee
- NOAC Internal Audit in Local Authorities Report 2023
- VFM Report - An Overview Report of the Rates Revision in Local Authorities
- VFM Report – Debt Management of collection in Local Authorities
- VFM Report – Overview of the Energy Efficiency Retrofitting Programme

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

- Mr. Michael Walsh, Chief Executive addressed the committee member on the 2<sup>nd</sup> February 2024
- 
- Mr. Fergus Galvin, Director of Services, Roads Water & Environment presented an overview of his directorate on 26<sup>th</sup> April 2024.
- Mr. Michael Quinn, Director of Services, Economic Development presented an overview of his directorate/review of risks on 4<sup>th</sup> October 2024.
- Mr. Paul J Flynn, Executive Engineer, Economic Development presented a post project review on Tramore Public Realm on 4<sup>th</sup> October 2024

- Mr. Bernard Pollard, Head of Finance gave an overview of the Annual Financial Statements for 2023 and Budget 2025 on 4<sup>th</sup> October 2024.
- The Local Government External Auditor, James Moran, addressed the Committee with his findings of his annual audit on 13<sup>th</sup> December 2024.

## ***PRIORITIES FOR 2025***

### **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 2025.

### **Directorate Presentations**

The Committee will continue to have updates and reviews with Senior Directors as appropriate during 2025. 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 2025. The recommendations report includes details of when the report was presented to the committee and planned implementation date.

## **Appendix 1**

### **Internal Audit Plan – 2024**

In accordance with Waterford City & County Council's Internal Audit Charter, the annual Internal Audit Plan sets out the areas which Internal Audit reviewed in 2024.

| <b>Internal Audit Plan 2024</b> |   |                   |
|---------------------------------|---|-------------------|
| <b>No.</b>                      | <b>Topic</b>  | <b>Section</b>    |
| <b>1</b>                        | SICAP 2023  | Community         |
| <b>2</b>                        | Development Contributions Calculation Check                       | Planning          |
| <b>3</b>                        | Motor Taxation- 2023 – stock reconciliation                       | Corporate         |
| <b>4</b>                        | Motor Tax transaction review 2024                                 | Corporate         |
| <b>5</b>                        | Travel & Subsistence Expenses                                     | Finance/HR        |
| <b>6</b>                        | Low Value Purchase Cards  | Multi Directorate |
| <b>7</b>                        | Procurement Compliance  | Multi Directorate |
| <b>8</b>                        | Cash Floats verification 2024                                     | Multi Directorate |
| <b>9</b>                        | Manual Receipt book spot check                                    | Multi Directorate |
| <b>10</b>                       | Machinery Yard Stores stock verification                          | Roads             |
| <b>11</b>                       | Heritage Grants   | Planning          |
| <b>12</b>                       | Fuel Cards (Environment)  | Environment       |
| <b>13</b>                       | Public Spending Code – Annual Quality Assurance Assessment Report | Multi Directorate |



## **Appendix 2**

### **Internal Audit Plan – 2025**

In accordance with Waterford City & County Council's Internal Audit Charter, the annual Internal Audit Plan sets out the areas which Internal Audit intend to review in the forthcoming year.

| <b>Directorate/ Function</b> | <b>Audit Description</b>                                   |
|------------------------------|--|
| <b>Cross Directorate</b>     | Public Spending Code – Annual Quality Assurance Assessment |
| <b>Housing</b>               | Housing Capital Payments – claim procedures                |
| <b>Housing</b>               | Local Authority Housing Loan (LAHL) application process    |
| <b>Housing</b>               | Housing Bond Agreements Review                             |
| <b>Culture</b>               | Waterford Treasures (Heritage Assets)                      |
| <b>Corporate Services</b>    | Use and Occupation of Council Premises                     |
| <b>Corporate Services</b>    | Motor Tax transaction review 2025                          |
| <b>Corporate Services</b>    | Motor Taxation - 2024 – stock reconciliation               |
| <b>Roads</b>                 | Fuel Cards   |
| <b>Cross Directorate</b>     | Low Value Purchase Cards – compliance check                |
| <b>Finance</b>               | Procurement Compliance                                     |
| <b>Cross Directorate</b>     | Petty Cash & Floats verification                           |
| <b>Cross Directorate</b>     | Travel & Subsistence Expenses – claims check               |
| <b>Emergency Services</b>    | Fire Dept Overtime Process                                 |
| <b>Cross Directorate</b>     | Annual Review of GMA                                       |
| <b>Environment</b>           | Climate Action Programme review                            |

## **Appendix 3 – Audit Committee Charter**



**Comhairle Cathrach  
& Contae Phort Láirge Waterford  
City & County Council**

# **Audit Committee Charter**

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**2025**

**Waterford City & County Council**

This document charts the purpose, functions, composition, independence and confidentiality of the audit committee

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.

## **1 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.

## **2 FUNCTIONS**

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

### **2.1 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.

### **2.2 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

### **2.3 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 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.

### **2.4 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.

**2.5 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.

**2.6 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 2024 and will terminate on 3<sup>rd</sup> May 2029.

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 or 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)**

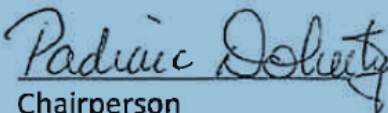
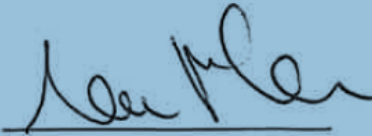
The committee shall ensure that procedures are in place whereby employees may in confidence raise concerns about possible irregularities in financial reporting or other financial matters

**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

|                   |   |              |                   |
|-------------------|---|--------------|-------------------|
| <b>Signed By:</b> | <br>Chairperson<br>Waterford City & County Council Audit Committee | <b>Date:</b> | <u>31/01/2025</u> |
| <b>Signed By:</b> | <br>Chief Executive<br>Waterford City & County Council             | <b>Date:</b> | <u>7/02/25</u>    |

**Appendix 4 - Audit Committee Report to Council on the 2023 Annual Financial Statement and Local Government Auditors Report**

**Waterford City & County Council Audit Committee Report to Council on the  
2022 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 **2023** 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 **13<sup>th</sup> December 2024**.

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 2023** and its income and expenditure for the year then ended.

The local government auditor who conducted the audit attended at the meeting on **13<sup>th</sup> December 2024** 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:

- Council recorded a surplus for 2023, which is to be welcomed, continued focus and improvement is required in Rent collection from council tenants.

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 May 8<sup>th</sup> 2025 to clarify such issues as may be necessary in this audit committee report.

*Signed*

*Padraic Doherty*

*Audit Committee Chairperson*

*Date: 29/03/2025*

## **Appendix 5 – Audit Committee Work Programme 2025**



**WATERFORD CITY & COUNTY COUNCIL**

**Audit Committee**

**Work Programme 2025**



*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 2025 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, Margaret Walsh - Internal Audit and Mairéad Power – Internal Audit.

In 2025 the Audit Committee will meet 5 times and may convene additional meetings, as circumstances require. Where required and appropriate, meetings will be held online through MS Teams.

**Meeting dates 2025**

Friday 31<sup>st</sup> January 2025,

Friday 4<sup>th</sup> April 2025,

Friday 20<sup>TH</sup> June 2025,

Friday 3<sup>rd</sup> October 2025,

Friday 5<sup>th</sup> December 2025

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. There are additional actions/tasks that the Committee will fulfil during 2025 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  |
|---|---|---|
| To review <b>financial and budgetary reporting practices and procedures</b> within Waterford City & County Council          | <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 2025 Q3/Q4</li> </ul>   |
| To <b>foster the development of best practice in the performance</b> by the Council of its <b>internal audit function</b> ; | <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> <li>• Receive a presentation/demo of internal audit recommendations tracker (software).</li> </ul>                             | <ul style="list-style-type: none"> <li>• Review &amp; Approve Internal Audit Charter (Q1)</li> <li>• Review 2024 Internal Audit Plan (Q1)</li> <li>• Consider and Approve Internal Audit Plan 2025(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> |

|   |   |   |
|---|---|---|
|   |   | <ul style="list-style-type: none"> <li>• Demo on IA tracker (TBC)</li> </ul>  |
| <p>To review any <b>audited financial statement, auditor's report</b> or auditor's <b>special report</b> in relation to 2024 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 2024 Audit Report</li> <li>• Meet with LGA to review statutory audit report 2024 (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 2023 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>  |

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| To <b>review systems</b> that are operated by the Council for the <b>management of risks</b> .  | <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> |
| 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: | <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 2025 with the internal auditor.

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

The audit committee will meet the Chief Executive in 2025 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 2025.

### **Engagement with Council**

The audit committee will prepare and submit a report to Council on its activities during 2024. The audit committee's 2025 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:***

***31<sup>st</sup> January 2025***