



Audit Committee Annual Work Programme 2019-2020

The appointment of South Dublin County Council's Audit Committee was ratified by the Council at its meeting held on 8th July 2019. The term of the committee is concurrent with that of the elected Council and will terminate on 31st May 2024.

The Local Government (Audit Committee) Regulations 2014 require the Audit Committee to prepare an Annual Work Programme for adoption with or without amendment by the Local Authority. The following work programme has been prepared by the committee for submission to Council for approval. The programme of works takes cognisance of the statutory functions of the Audit Committee as set out in the Local Government reform Act 2014 and the committee is satisfied that their responsibilities will be discharged through the implementation of the work programme as set out below.

To ensure delivery of the work programme, management will be required to provide information to the committee through presentations and papers to the committee as well as respond to committee questions and provide management assurance where necessary.

As the committee was established in late September 2019 the following work programme has been prepared to cover the period to 31st December 2020 and was adopted without amendment by South Dublin County Council at its meeting held on 11th November 2019.

Eilis Quinlan
Chairperson
South Dublin County Council
Audit Committee

Date: _____

Daniel McLoughlin
Chief Executive
South Dublin County Council

Date: _____

South Dublin County Council Audit Committee Work Programme 2019-2020

<u>Statutory Function</u>	<u>Action Detail</u>
1. Review of financial and budgetary reporting practices and procedures	1. Review procedures in place for financial & budgetary reporting and discuss how these operate in practice with Management and Internal Audit 2. Review annual budget
2. Foster the development of best practice in the performance of the internal audit function	1. Review & approve Annual Audit Plan 2. Review of internal audit reports 3. Review process for monitoring implementation of IA recommendations 4. Review IA charter 5. Review the Internal Audit function in terms of resourcing / training / standards with the Head of Internal Audit
3. Review audited financial statement, auditor's reports and assess actions taken by Chief Executive in response to audit findings and issue report to Council on committee's findings	1. Review audited AFS, auditor's report and management letter 2. Review management's response and proposed actions in response to auditor's findings 3. Meet at least annually with local government auditor 4. Issue annual report to Council on the committee's findings following consideration of the audited AFS, auditor's report and management response

<u>Statutory Function</u>	<u>Action Detail</u>
4. Assess and promote efficiency and value for money with respect to SDCC's performance of its functions	<ol style="list-style-type: none"> 1. Review Management's comparisons of SDCC to national service indicator reports where appropriate 2. Review Management's comparison of SDCC to local government audit service value for money reports where appropriate 3. Review Management's arrangements for assessing VFM across functional areas 4. Review annual report of SDCC 5. Review findings and recommendations of NOAC and the Chief Executive's response to these
5. Review systems operated for the management of risks	<ol style="list-style-type: none"> 1. Review Risk Management policy 2. Review system for recording risks 3. Review reporting on principal risks
6. Preparation of AC annual report	<ol style="list-style-type: none"> 1. The committee will prepare and present its annual report to Council within 3 months following the end of the calendar year
7. Any other function	<ol style="list-style-type: none"> 1. The committee will carry out any other actions which they deem necessary to discharge its functions