

## **South Dublin County Council**



### **Standing Orders for Audit Committee Meetings**

#### **1. Arrangements for Meetings**

##### *1.1 Time of Meeting*

The hour of meeting of the Committee shall be 8.00 a.m. or at such other hour as may from time to time be fixed by agreement of the committee. The meetings shall terminate no later than 9.30 a.m. but extended to 10.30 a.m. for the presentation of the AFS by the Local Government Auditor usually at the September meeting.

##### *1.2 Notice of Meeting*

The agenda for ordinary meetings and special meetings of the Committee will issue 7 working days before the meetings and generally, there will be an agreed schedule of meetings, approved by the Audit Committee.

##### *1.3 Special Meetings*

The Chairperson may call a Special Meeting of the Committee or upon receipt, by the Chairperson, of a written request from four (4) members of the Committee. Members will be given a minimum of 10 working days' notice of the date of a Special Meeting of the Committee.

#### **2. Quorum**

2.1 The quorum necessary for the transaction of business shall be four (4)

2.2 If a quorum is not present within 15 minutes of the time fixed for the meeting (or at any time during the meeting), the meeting shall stand adjourned to a day to be determined by the Chairperson

2.3 In exceptional circumstances conference calling may be facilitated to ensure the quorum required for the transaction of business is reached. This must be agreed in advance with both the Chairperson and the Secretary of the Committee.

#### **3. Membership**

3.1 The Corporate Policy Group shall make nominations for appointment to the Audit Committee to the elected Council following consultation with the Chief Executive.

3.2 Appointment of members of the Audit Committee is a reserved function of the elected Council.

#### **4. Chairperson**

- 4.1 The Chairperson of the Audit Committee shall be elected by its members and shall be one of the external members.
- 4.2 At a meeting of the Committee, the Chairperson shall preside. At each meeting, the chair shall be taken within 15 minutes after the time appointed for the meeting. In the absence of the Chairperson, those present will elect a Chairperson for the meeting. Such member elected must be an external member.
- 4.3 In the event, that the Chairperson fails to attend 75% of meetings in any calendar year the matter will be referred to the committee for consideration in accordance with regulation 4(vi)(ii) of the Local Government (Audit Committee) Regulations 2014 (SI No. 244 of 2014)

#### **5. Holding Office**

- 5.1 The term of the committee is concurrent with that of the Council (1<sup>st</sup> June 2019 – 31<sup>st</sup> May 2024). Members of the Audit Committee shall hold office for the maximum duration of the elected Council that appointed them.
- 5.2 A member of the Audit Committee, including the Chairperson, may resign from office at any time by letter addressed to the Mayor and the resignation shall take effect from the date of receipt of the letter by the Mayor.
- 5.3 In the event that a member of the Audit Committee, other than the Chairperson, fails to attend 75% of meetings in any calendar year the matter may be considered by the Chairperson in accordance with regulation 4(vi)(i) of the Local Government (Audit Committee) Regulations 2014 (SI No. 244 of 2014)
- 5.4 Where a vacancy arises, it shall be the duty of the Chairperson to request that the Corporate Policy Group commence the process for replacing the Audit Committee member.

#### **6. Order of Business**

The Order of Business at ordinary meetings of the Committee shall be:

- 1. Apologies Received
- 2. Declaration of Interests
- 3. Confirmation of Minutes
- 4. Matters arising from the Minutes
- 5. Items not reached at previous meeting
- 6. *As determined by the Audit Committee Annual Work Programme*
- 7. Correspondence (if any)
- 8. Any other business

#### **7. Reporting**

- 7.1 The Audit Committee shall report to South Dublin County Council on its consideration of the audited financial statement, auditor's report or auditor's special

report in accordance with Section 121 (3) of the Local Government Act, 2001 (as amended by Section 60 of the Local Government Reform Act, 2014)

- 7.2 Within three months of the expiration of each calendar year of operation, the Audit Committee shall prepare a report detailing:
- i. Its considerations and findings for the year just expired in relation to all matters within its authority, duties and functions
  - ii. A review of its performance in accordance with regulation 13 of the Local Government (Audit Committee) Regulations 2014 (SI No. 244 of 2014)

## **8. Minutes**

- 8.1 Minutes of all Audit Committee Meetings shall contain particulars of the names of the members present, apologies received together with particulars of the business conducted together with details of any agreed actions to be carried out.
- 8.2 The minutes will be confirmed, with or without amendment, by the members present at the following meeting of the Committee.
- 8.3 Draft Minutes will be circulated to Committee Members within 21 clear days after the date of the meeting.
- 8.4 A copy of the Draft Minutes circulated to Committee Members will be forwarded to the Chief Executive, also within 21 clear days after the date of the meeting

## **9. Confidential Material**

- 9.1 All information acquired by a member of the Audit Committee, during the course of his / her membership of the committee, is confidential to South Dublin County Council and shall not be released to third parties during his / her term of appointment or thereafter without the permission of the Chairperson.

## **10. Attendance of Press and Public**

- 10.1 Meetings of the Audit Committee are strictly in private session. There shall be no attendance by the press or public at meetings

## **11. Interpretation of Standing Orders**

- 11.1 The Chairperson's ruling on any question or his / her interpretation of a Standing Order is final
- 11.2 The Chairperson may deal with any matter not covered by Standing Orders

## **12. Audit Committee Charter**

- 12.1 These Standing Orders shall be read in conjunction with a written Audit Committee Charter prepared in accordance with Regulation 9 of the Local Government (Audit Committee) Regulations 2014 (SI No. 244 of 2014) and adopted by South Dublin County Council with or without amendment. All Audit Committee meetings will be held in compliance with the Audit Committee Charter.