

COMHAIRLE CONTAE ÁTHA CLIATH THEAS
SOUTH DUBLIN COUNTY COUNCIL



South Dublin County Council

Audit Committee

2024 Annual Report

Circulation List

Colm Ward, Chief Executive
Elected Members of South Dublin County Council

Date: March 2025

Section 1: Chairperson's Statement

I am pleased to present the first annual report of the current audit committee to the elected members of South Dublin County Council and the Chief Executive.

The appointment of South Dublin County Council's current Audit Committee was ratified by the Council at its meeting in September 2024. The term of the committee is concurrent with that of the elected Council and will end on 31st May 2029.

The Local Government (Audit Committee) Regulations 2014 require the Audit Committee to submit a report to Council and the Chief Executive within three months of the end of the year on its activities and findings in the previous calendar year.

The current committee met on two occasions during 2024 to execute its work programme:

- 30th of October
- 11th of December

The outgoing committee met in May 2024 prior to the end of its term.

Our aim over the term of this committee is to contribute to enhancing the corporate governance structure in place in South Dublin County Council.

On behalf of the Audit Committee, I would like to thank the Chief Executive and members of the Management Team who attended meetings to present and discuss information which were a valuable contribution to the work of the Committee.

I would like to thank the outgoing members of the previous Audit Committee and the current members of this Audit Committee for their contributions during 2024.

I would also like to thank the staff of Internal Audit for their work in supporting the Audit Committee and the coverage of work they are able to deliver with the support of their colleagues across the organisation.

Martin Nolan

Chairperson of the Audit Committee

Section 2: Membership of the Audit Committee

The Audit Committee comprises of seven members, four of which are external to the organisation and three serving elected representatives.

The composition of the newly formed Committee in 2024 was as follows:

1. **Martin Nolan**, (Chair) Head of Compliance, Bright Software Group
2. **Ann Horan**, Chairperson of the Food Safety Authority of Ireland
3. **George Kennington**, Partner Audit, Crowe Ireland
4. **Eilis Quinlan**, Quinlan & Co Chartered Accountants
5. **Councillor Caroline Brady**
6. **Councillor Niamh Fennell**
7. **Councillor Joanna Tuffy**

The following is a schedule of attendance at meetings by the members:

Member	Meetings attended (eligible)
Eilis Quinlan	2 (2)
Ann Horan	2 (2)
George Kennington	2 (2)
Martin Nolan	2 (2)
Cllr Caroline Brady	2 (2)
Cllr Niamh Fennell	2 (2)
Cllr Joanna Tuffy	2 (2)

In addition, Martin Nolan attended the County Council meeting on 11th of November 2024 to present the Committee's report on their consideration of the audited Annual Financial Statement 2023 and the Auditor's report.

Section 3: Role of the Committee and Operating Framework

The Audit Committee assumes a vital function within the governance structure of South Dublin County Council and operates independently in executing its duties. Its primary responsibility involves conducting an impartial evaluation of management's performance concerning the control environment, risk management, financial reporting, financial management, and internal audit. By directly reporting to the Council, the committee upholds its independence from the executive branch.

The statutory functions of the committee are as follows:

- To review the financial and budgetary reporting practices and procedures
- To foster the development of best practice in the performance of the Internal Audit function
- To review the audited financial statement, auditor's reports and assess any actions taken by the Chief Executive in response to such statements or reports and report its finding to the Council
- To assess and promote efficiency and value for money with respect to the organisation's performance of its functions.
- To review systems that are operated by SDCC for the management of risk
- To review the findings and recommendations of the National Oversight and Audit Commission (NOAC) and the Chief Executive's response to issues raised

The roles and responsibilities of the Committee are set out in the Audit Committee Charter.

The Committee's work programme to the 31st of December 2024 was approved at its meeting held on the 30th of October 2024. 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.

Section 4: Principal Matters Considered by the Audit Committee in 2024

In line with the Audit Committee Standing Orders, meetings were conducted online and in-person during 2024.

Audit Committee Meeting 27th May

The outgoing Audit Committee had their final meeting in May 2024. The minutes of the meeting record that the following business took place:

- The Chief Executive Colm Ward attended the meeting and gave the Committee an update on the current position of the organisation.
- The Committee reviewed their shortened 2024 work programme and were happy that they had completed their statutory requirements.
- The Committee noted the Annual Service Delivery Plan 2024.
- The Committee noted the Local Government Audit Service's Value for Money report relating to the Overview of Rates Revisions in Local Authorities.
- The Internal Audit Charter and annual activity report was approved by the Committee.
- Consideration of audit reports and audit recommendations.

Audit Committee Meeting 30th October

Among the issues and topics covered at the October meeting were:

- Presentation of the Local Government Audit Service's Audit Report from the audit of the SDCC Annual Financial Statement 2023 by the Principal Local Government Auditor. Following the presentation the Committee had a discussion with the Local Government Auditor and the Head of Finance to expand on the information provided.
- This information was then used to inform the Audit Committee's Annual Report on the audited AFS and auditor's report for 2023 for presentation to Council in November.
- The Head of ICT Tommy Kavanagh also attended the October meeting to give the Committee a comprehensive overview of the structure and various work carried out by the ICT Department particularly in relation to ICT Security within SDCC.
- The Director of Corporate Performance and Change Management presented the South Dublin County Council Annual Report for 2023.

- The Committee also approved the following documents to be presented to the November 2023 County Council meeting:
 - Audit Committee Charter
 - Audit Committee Standing Orders
 - Audit Committee Work Programme June – December 2024
- The Committee reviewed the Internal Audit charter and the progress made on the current audit plan.
- Consideration of audit reports and audit recommendations.

Audit Committee Meeting 11th December

Among the issues and topics covered at the December meeting were:

- The Head of Finance Ronan Fitzgerald attended the December meeting to present the adopted Annual Budget for 2025, the 3-year Capital Programme 2025 – 2027, and to advise on the overall current financial position of the organisation.
- The Committee reviewed their 2024 work programme and were happy that they had completed their statutory requirements.
- The Committee reviewed its effectiveness during its brief activity in 2024 and discussed effective methods to capture this information in 2025.
- The Committee approved the Audit Committee Work Programme for 2025 and discussed a schedule of attendance for members of the Senior Management Team during 2025.
- The Internal Audit Plan for 2025 was approved by the Committee.
- The Committee considered the Council's Risk Management Policy and Procedures.
- The Director of CPCM briefed the Audit Committee on the ways in which South Dublin County Council is assessed and appraises itself in terms of providing value for money.
- The Director of Corporate Performance and Change Management presented a report on the NOAC Performance Indicators 2023 and the performance of SDCC in this context.
- The Committee noted the two Local Government Audit Service's Value for Money reports relating to Debt Management of Collections in Local Authorities and an Overview of the Energy Efficiency Retrofitting Programme .
- Consideration of audit reports and audit recommendations.

Audit Committee Training

Training for Audit Committee members was provided by the Institute of Public Administration on the 27th of November 2024. This was attended by Martin Nolan, George Kennington, Cllr Caroline Brady, Cllr Niamh Fennell and Cllr Joanna Tuffy.

The training needs of the committee and of individual members are reviewed on an ongoing basis in addition to any training needs identified as part of the assessment of the Committee's effectiveness and performance.

The Committee requested briefings from Management as necessary to ensure that they have an overview on key priority areas and the management of risks in the organisation.

Audit Committee's Assessment of its Effectiveness & Performance

As an ongoing step in the review of its effectiveness and performance, the Committee reviews its progress against its annual work programme at each meeting.

The Committee reviewed its effectiveness in December 2024 and were satisfied with its performance against its work programme.

Section 5: Conclusion

The Committee has exercised its duties and functions during 2024, as set out in the Local Government (Audit Committee) Regulations 2014.

Where necessary the Committee has considered and implemented changes to improve the way in which its duties are discharged, working with the Internal Auditor who acts as Secretary to the Committee.

The Committee has not been advised by Management of any materially adverse instances occurring in the financial and operational management of Council activities and has nothing to report in this regard to the Council arising from its work during 2024.

Martin Nolan

Chairperson

SDCC Audit Committee