

COMHAIRLE CONTAE ÁTHA CLIATH THEAS
SOUTH DUBLIN COUNTY COUNCIL



South Dublin County Council

Audit Committee

2025 Annual Report

Circulation List

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

Date: March 2026

Section 1: Chairperson's Statement

I am pleased to present the second 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 five occasions during 2025 to execute its work programme:

- 26th of February
- 11th of June
- 17th of September
- 21st of November
- 10th of December

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 members of the Audit Committee for their contributions during 2025.

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 in 2025

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 Committee in 2025 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)
Martin Nolan	5 (5)
Ann Horan	5 (5)
George Kennington	5 (5)
Eilis Quinlan	4 (5)
CLlr Caroline Brady	5 (5)
CLlr Niamh Fennell	4 (5)
CLlr Joanna Tuffy	4 (5)

In addition, Martin Nolan attended the County Council meeting on the 8th of December 2025 to present the Committee's report on their consideration of the audited Annual Financial Statement 2024 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 2025 was approved at its meeting held on the 11th of December 2024. The programme of works aligns with 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 were discharged through the implementation of the work programme.

Section 4: Principal Matters Considered by the Audit Committee in 2025

Audit Committee Meeting 26th of February

The Audit Committee had their first meeting of 2025 in February. Among the issues and topics covered at the meeting were:

- The Chief Executive Colm Ward attended the meeting and gave the Committee an update on the current position of the organisation.
- The Committee were introduced to the new Principal Local Government Auditor and then held an in-camera discussion with him.
- The Committee approved the following documents to be presented to the March 2025 County Council meeting:
 - Annual Report of the Audit Committee 2024
 - Audit Committee Charter
 - Audit Committee Annual Work Programme 2025
- The Internal Audit Charter and annual activity report was approved by the Committee.
- Consideration of audit reports and audit recommendations.

Audit Committee Meeting 11th of June

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

- The Director of Economic Development Jason Frehill attended the June meeting and gave the Committee an update on the current position in relation to his directorate.
- The Director of Climate Action Teresa Walsh also attended the June meeting and gave the Committee an update on the current position in relation to her directorate.
- The Director of Community Lorna Maxwell presented the South Dublin County Council Annual Report for 2024.
- Consideration of audit reports and audit recommendations.

Audit Committee Meeting 17th of September

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

- The Director of Housing Elaine Leech attended the September meeting and gave the Committee an update on the current position in relation to her directorate.
- The Director of Digital Services Tommy Kavanagh also attended the September meeting to give the Committee an overview of the structure and various work carried out by the Digital Services directorate particularly in relation to Data Protection and ICT Security within SDCC.
- Consideration of audit reports and audit recommendations.

Audit Committee Meeting 21st of November

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

- The Committee held a brief in-camera meeting with the Principal Local Government Auditor ahead of his presentation.
- Presentation of the Local Government Audit Service's Audit Report from the audit of the SDCC Annual Financial Statement 2024 by the Principal Local Government Auditor. Following the presentation the Committee had a discussion with the Local Government Auditor and the Director 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 2024 for presentation to Council in December.

Audit Committee Meeting 11th December

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

- The Director of Finance Ronan Fitzgerald attended the December meeting to present the adopted Annual Budget for 2026 and to advise on the overall current financial position of the organisation.
- The Director of Economic Development Jason Frehill presented a report on the NOAC Performance Indicators 2024 and the performance of SDCC in this context.
- The Committee reviewed their 2025 work programme and were happy that they had completed their statutory requirements.

- The Committee reviewed its effectiveness during its activity in 2025 and discussed effective methods to capture this information in 2026.
- The Committee approved the Audit Committee Work Programme for 2026.
- The Internal Audit Plan for 2026 was approved by the Committee.
- The Committee considered the Council's Risk Management Policy and Procedures.
- The Director of Community Lorna Maxwell 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.
- Consideration of audit reports and audit recommendations.

Audit Committee Training

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 2025 and were satisfied with its performance against its work programme.

Section 5: Conclusion

The Committee has exercised its duties and functions during 2025, 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 2025.

Martin Nolan

Chairperson

SDCC Audit Committee