

GALWAY CITY COUNCIL AUDIT COMMITTEE ANNUAL WORK PROGRAMME FOR 2024

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Article 9 of the Local Government Audit Committee Regulations 2014 (SI 244) provides that:

“The audit committee shall prepare an annual work programme that shall be adopted with or without amendment by the local authority and shall include:

- (a) the approval of the annual internal audit plan*
- (b) a review of the annual financial statement*
- (c) a review of the audited financial statement and auditor’s report*
- (d) the preparation of the annual report prepared under Regulation 15*
- (e) the review of periodic internal audit reports*
- (f) the review of relevant findings and recommendations of the National Oversight and Audit Commission and the response of the Chief Executive to such findings and recommendations and take further action as appropriate and*
- (g) any other actions necessary to discharge its functions*

Having considered both the obligation to prepare an annual work programme and also the specific functions of the Audit Committee as set out in section 59 of the Local Government Reform Act 2014, the Audit Committee, at its meeting on 3th April 2024, discussed the compilation of a work programme which will inform the work of the Committee in 2024.

Given that the 3rd April 2024 meeting was (i) the first meeting of 2024, (ii) the first meeting after the appointment of a new Chairperson and external member, and (iii) given the recent appointment of the new Internal Auditor, the Committee was not in a position to discuss or agree a detailed annual work programme for 2024. However, the schedule overleaf outlines the general headings of the work programme in line with the work programme submissions of previous years.

The Committee will meet with the Chief Executive in relation to the External Audit Report on 2022.

The work programme as presented overleaf indicates the functions, related committee tasks and actions, information sources and documentation and calendar or timescales envisaged for these tasks or actions during the year. Each of the requirements outlined in (a) – (g) above are included within the work programme. The Committee will meet as often as is necessary to complete the work programme, with at least a required minimum of four meetings per year.

The annual work programme is being submitted to the Council for formal adoption, as required by SI244 (L G Audit Committee Regulations 2014)



Signed
Dermot Byrne
Audit Committee Chairperson

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Committee Tasks / Actions

Timeframes envisaged
Q1, Q2, Q3, Q4,
Ongoing

To review **financial and budgetary reporting practices and procedures** within Galway City Council

- Gain an understanding of the financial management arrangements and budgetary practices in the Council including day to day (revenue) and capital income and expenditures
- Review and consider aspects of the financial cycle (budgets, monitoring and annual financial statements incorporating budgetary outturns and variance trend analysis
- Review of financial management and reporting arrangements in addition to consideration of existing financial policies, procedures and protocols as considered necessary.

Ongoing

Ongoing

Ongoing

To **foster the development of best practice in the performance** by the City Council of its **internal audit function**;

- Review and approve the most recent internal audit charter and internal audit plan
- Monitoring of the audit plan
- Review of Internal Audit reports, findings and recommendations and management responses
- 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.

Q4

Ongoing

Ongoing

Ongoing

To review any **audited financial statement, auditor's report** or auditor's **special report** in relation to GCC and assess any **actions taken** by its chief executive and to report to the City Council on its findings;

- Review the results of the statutory audit and relevant auditors report and meet with the Local Government Auditor and management.
- Review with management and the external auditors the management letter and all matters required to be communicated to the audit committee.
- Review the actions and management responses to the audit findings
- Report to the Council on the findings of its review of the statutory audit report at the next practicable meeting of Council.
- Arrange for the Auditor to meet with the Committee without the Executive present, at least, on an annual basis.

Q4

Q4/Q1

Ongoing

Q1/Q2

Q4

