

13th May, 2015.

To: The Mayor and Each Member of Limerick City and County Council

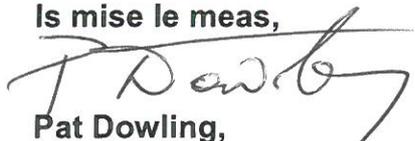
AUDIT COMMITTEE ANNUAL WORK PROGRAMME

A Chomhairleoir, a chara,

Section 9 of the Local Government (Audit Committee) Regulations, 2014, sets out that the Audit Committee shall prepare an Annual Work Programme that shall be adopted, with or without amendment, by the Local Authority.

I attach, therefore, for your approval, copy of the Draft Limerick City and County Council Audit Committee Work Programme for 2015 and Quarter One 2016, as agreed by the Audit Committee at a meeting held on 8th May, 2015.

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**Pat Dowling,
Director – Corporate Services,
Human Resources and Change Management.**

Limerick City & County Council - Draft Audit Committee Work Programme

Audit Committee Work Programme Quarter 1 & 2 of 2015	
Meet separately with Chief Executive (Annually)	Q1 2015
Review any audited financial statements, auditors report or auditor's special report, assess action taken and report to LA.	Q1 2015
Approve Internal Audit Charter	Q1 2015
Submit Annual work programme to Council for Adoption with or without amendment.	Q2 2015
Approve Annual Internal Audit Plan	Q2 2015
Review periodic Internal Audit Reports	Q2 2015 and ongoing
Review Annual Budget 2015 and Chief Executives Report on same	Q2 2015
Consider the nature and extent of the Internal Audit Unit	Q2 2015
Review Internal Audit Charter	Q2 2015
Review Internal Audit Plan	Q2 2015
Foster the development of best practice in the performance by the local authority of its Internal Audit Function	Q2 2015 and ongoing
Review risk management policy	Q2 2015
Review relevant findings and recommendations of NOAC and response of CE to same and take further action as appropriate	When received
Review output from NOAC	When received

Audit Committee Work Programme Quarter 3 & 4 of 2015 and Q1 2016

Meet separately with Local Government Auditor (Annually)	Q3 2015
Consider Financial Update from Head of Finance	Q3 2015
Establish financial and budgetary reporting practices and procedures	Q3 2015
Receive quarterly update from risk coordinator	Q3 2015 and ongoing
Review periodic Internal Audit Reports	Q3 2015 and ongoing
Meet separately with employees of internal audit unit (Annually).	Q4 2015
Review any Value for Money Studies issued by Local Government Audit Service	Q4 2015
Review efficiency and value for money measures and initiatives with single Directorate.	Q4 2015 and ongoing
Review national and local procurement strategies and initiatives with Procurement Officer	Q4 2015
Review risks related to an individual Directorate /Operational Unit	Q4 2015 and ongoing
Receive quarterly updated from risk coordinator	Q4 2015 and ongoing
Review periodic Internal Audit Reports	Q4 2015 and ongoing
Prepare Annual Report under Regulation 15 of Audit Committee Regulations	Q1 2016
Review National Service Indicators Report	Q1 2016
Review risks related to an individual Directorate /Operational Unit	Q1 2016 and ongoing
Receive quarterly updated from risk coordinator	Q1 2016 and ongoing
Review periodic Internal Audit Reports	Q1 2016 and ongoing