



Comhairle Cathrach  
& Contae **Luimnigh**  
**Limerick** City  
& County Council

Seirbhísí Corparáideacha,  
Comhairle Cathrach agus Contae Luimnigh,  
Ceanncheathrú Chorporáideach,  
Cé na gCeannaithe,  
Luimneach

Corporate Services,  
Limerick City and County Council,  
Corporate Headquarters,  
Merchants Quay,  
Limerick

16<sup>th</sup> May, 2022.

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

## **Audit and Risk Committee Work Programme 2022**

A Chomhairleoir, a chara,

In accordance with Section 9 of the Local Government (Audit Committee) Regulations 2014, the Audit Committee "shall prepare an annual work programme that shall be adopted, with or without amendment, by the local authority."

At a meeting of the Audit and Risk Committee held on 13<sup>th</sup> May, 2022, the attached Audit and Risk Committee Work Programme 2022 was agreed, for your consideration.

Is mise le meas,

**Laura Flannery,**  
**Senior Executive Officer,**  
**Corporate Services, Governance and Customer Services.**

**DRAFT AUDIT & RISK COMMITTEE WORK PROGRAMME 2022**

ITEM	QTR
Agree and Submit Annual Work Programme to Council for adoption.	Q1
Consider Financial Update from Head of Finance.	Q1
Review Audit Committee Charter.	Q1
Meet separately with Chief Executive.	Q1
Review Annual Internal Audit Plans	Q1
Review Periodic Internal Audit Reports.	Q1
Receive Quarterly Risk Update from Risk Coordinator.	Q1
Review Risk Management Policy	Q1
Receive Quarterly Risk Update from Risk Coordinator.	Q2
Review relevant Findings and Recommendations of NOAC and Response of Chief Executive to same and take further action, as appropriate.	Q2
Review approach to the evaluation of Risk Management, Value for Money and Efficiency and discuss process for ongoing review.	Q2
Review Audit Committee Training Needs.	Q2
Review Periodic Internal Audit Reports.	Q2
Review Effectiveness of Audit Committee for submission to Council.	Q2
Review Risk Management, Value for Money and Efficiency in relation to an individual Directorate / Operational Unit	Q2
Review Audit Committee Annual Report for submission to the Council.	Q2
Receive Quarterly Risk Update from Risk Coordinator.	Q3
Meet Separately with staff of Internal Audit.	Q3
Review any Value For Money Studies issued by Local Government Audit Service.	Q3
Review effectiveness and role of Internal Audit Function.	Q3
Review Periodic Internal Audit Reports.	Q3
Review any Audited Financial Statements, Auditor's Report or Auditor's Special Report, Assess Action Taken and Report to the Council.	Q4
Review Local Government Auditor's Management Letter	Q4
Review Periodic Internal Audit Reports.	Q4
Review Draft Annual Financial Statement including audit representation letter, accounting policy, judgements and disclosures.	Q4
Receive Quarterly Risk Update from Risk Coordinator.	Q4
Review Risk Management, Value for Money and Efficiency in relation to an individual Directorate / Operational Unit	Q4
Consider Financial Update from Head of Finance.	Q4