



7th March, 2023

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

AUDIT & RISK COMMITTEE WORK PROGRAMME 2023

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 3rd March 2023, the attached Audit and Risk Committee Work Programme 2023 was agreed, for your consideration.

Is mise le meas,

Laura Flannery
Senior Executive Officer
Corporate Services, Governance & Customer Services

AUDIT & RISK COMMITTEE WORK PROGRAMME 2023

ITEM	QTR	STATUS
Agree and Submit Annual Work Programme to Council for adoption.	Q1	
Review Audit Committee Annual Report for submission to the Council.	Q1	
Review Effectiveness of Audit Committee for submission to Council.	Q1	
Review relevant Findings and Recommendations of NOAC and Response of Chief Executive to same and take further action, as appropriate.	Q1	
Review Annual Internal Audit Plans.	Q1	
Review Periodic Internal Audit Reports.	Q1	
Consider Financial Update from Head of Finance.	Q1	
Receive Quarterly Risk Update from Risk Coordinator.	Q1	
Meet separately with Chief Executive.	Q2	
Receive Quarterly Risk Update from Risk Coordinator.	Q2	
Review Audit Committee Training Needs.	Q2	
Review Periodic Internal Audit Reports.	Q2	
Review Risk Management, Value for Money and Efficiency in relation to an individual Directorate / Operational Unit.	Q2	
Receive Quarterly Risk Update from Risk Coordinator.	Q3	
Meet Separately with staff of Internal Audit.	Q3	
Review Audit Committee Charter.	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	
Review Risk Management Policy.	Q4	
Consider Financial Update from Head of Finance.	Q4	