



Comhairle Cathrach
& Contae **Luimnigh**

Limerick City
& County Council

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

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10th March, 2025

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

AUDIT & RISK COMMITTEE WORK PROGRAMME 2025

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 26th February 2025, the attached Audit and Risk Committee Work Programme 2025 was agreed, for your consideration.

Is mise le meas,

Ciara Farrell
Senior Executive Officer
Corporate Services, Governance & Customer Services

AUDIT & RISK COMMITTEE WORK PROGRAMME 2025

ITEM	QTR
Agree and Submit Annual Work Programme to Council for adoption.	Q1
Review Audit Committee Annual Report for submission to the Council.	Q1
Report from the Chair of Limerick City and County Council Audit and Risk Committee on the Local Government Auditor Statutory Report for the Year 2023 for submission to the Council	Q1
Review Effectiveness and Role of Internal Audit Function	Q1
Review relevant Findings and Recommendations of NOAC and Response of the Mayor to same and take further action, as appropriate.	Q1
Review Strategic Internal Audit Plan.	Q1
Review Audit and Risk Committee Charter and Terms of Reference	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 staff of Internal Audit.	Q1
Receive Quarterly Risk Update from Risk Coordinator.	Q2
Review Periodic Internal Audit Reports.	Q2
Review Risk Management, Value for Money and Efficiency in relation to an individual Directorate / Operational Unit.	Q2
Consider Financial Update from Head of Finance.	Q2
Meet separately with the Director General.	Q2
Meet separately with the Mayor.	Q2
Receive Quarterly Risk Update from Risk Coordinator.	Q3
Review Risk Management Policy.	Q3
Review any Value for Money Studies issued by Local Government Audit Service.	Q3
Review Periodic Internal Audit Reports.	Q3
Review Audit Committee Training Needs.	Q3
Review Effectiveness of Audit Committee for submission to Council.	Q3
Consider Financial Update from Head of Finance.	Q3
Review any Audited Financial Statements, Auditor's Report or Auditor's Special Report, Assess Action Taken and Report to the Council.	Q4
Review Draft Annual Financial Statement including audit representation letter, accounting policy, judgements and disclosures.	Q4
Review Periodic Internal Audit Reports.	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
Review Internal Audit Annual Plan for 2026	Q4