Kilkenny County Council

Internal Audit Report Review of SICAP Programme 2024   **Date**: 3rd October 2025

Report Distribution

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Introduction

The Social Inclusion and Community Activation Programme (SICAP) 2024-2028 provides funding to tackle poverty and social exclusion at a local level through local engagement and partnerships between disadvantaged individuals, community organisations and public sector agencies.

The SICAP programme is managed by Kilkenny Local Community Development Committee (LCDC). The programme is delivered by the Programme Implementer (PI) – County Kilkenny LEADER Partnership Company (KLP). The programme is funded by the Department of Rural and Community Development with co-funding from the European Social Fund (ESF).

Objectives

The objective of the audit is to provide reasonable assurance that the SICAP Programme for 2024 has been delivered in accordance with the SICAP Programme Requirements 2024-2028.

Approach

Internal Audit carried out a verification visit on site and reviewed a random sample of 7 Individual Educational grant files and 4 Individual Enterprise grant files. The Local Community Group grant files (4) and the Social Enterprise grant files (1) were also reviewed. Financial transactions for 2024 were reviewed including overheads and payments.

A review on the implementation of outstanding previous Audit Recommendations from 2018 - 2023 was undertaken and it was noted that all of these recommendations have now been implemented. The IRIS system which is used by the PI for data entry for the SICAP Programme was checked for accuracy. The Information and Communication file was verified to ensure that the PI is complying

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with the information and publicity requirements of the SICAP Programme. The Travel & Subsistence staff file and Asset Register was also reviewed.

Scope & Limitations of scope
Scope of the audit was limited to the 16 grant files, overheads, payments/information & communication/travel & subsistence files and asset register for 2024. The data entered on the IRIS system was also reviewed.

Audit Risk
  ➢ Incorrect apportionment of invoice

Co-operation of Management and staff
Internal Audit received full co-operation from staff of County Kilkenny LEADER Partnership throughout the course of this review and would like to thank them for their assistance.

Internal Audit Opinion
Internal Audit's findings and recommendations are detailed below. Based on this review the audit opinion for the SICAP Programme for 2024 is reasonable assurance. There is sufficient framework of key controls for objectives to be met.

This report was distributed to County Kilkenny LEADER Partnership and includes their Management Response.

The report was reviewed by Kilkenny County Council Management Team on 4th November 2025.

The report was circulated to the Chief Officer of Kilkenny LCDC on 7th November 2025.

Brigid Webster, Internal Auditor

Findings and Recommendations

Audit Issue	Implication	Priority Rating	Recommendation	Management Response	Target for Implementation
Incorrect apportionment of invoice. **1.** Internal Audit noted one of the invoices checked in the amount of €376.30 was apportioned in its entirety to SICAP. €100 of the invoice should have been paid from KLP funds as it was for a KLP meeting.	SICAP funds allocated incorrectly for KLP expenditure.	Low	Internal Audit recommends that SICAP is reimbursed for the KLP expenditure.	The €100 from the overall invoice of €376.30 should have been apportioned to another programme. It related to room hire for a short meeting. This is an unusual occurrence. The €100 has been refunded to SICAP.	KLP will ensure that all costs are apportioned correctly across programmes with immediate effect.