



Kilkenny County Council
Comhairle Chontae Chill Chainnigh

Kilkenny

Review of the Effectiveness of Kilkenny County Council's Audit Committee 2019 - 2024

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Internal Auditor
Kilkenny County Council



where medieval meets modern

The Review

- It is a Statutory Requirement under the Local Government (Audit Committee) Regulations 2014 that the Audit Committee undertake a review of its own effectiveness and report to the Local Authority on its findings.
- The Review of Effectiveness was undertaken by the Committee in 2024 to cover the 2019-2024 term of the Audit Committee.
- This review examined in detail the Effectiveness of the Audit Committee in carrying out its Statutory Functions.
- The review was approved by the Audit Committee at their meeting on 9th September 2024.

Membership of the Committee for the 2019-2024 Term

The logo for Kilkenny, featuring the word "Kilkenny" in a stylized, cursive script font. The logo is positioned in the top right corner of the page, partially overlapping a yellow and white geometric design.

Dr. Sean Brady (Chair), is a Director of Ornuia and formerly Managing Director of Minch Malt and Irish Sugar.

Mr. Joe Allen, is a former Principal Officer of the Department of Environment, Community, and Local Government.

Dr. Maura Joyce, trained as an Auditor with Coopers and Lybrand. Maura worked for Avonmore (now Tirlán) for many years in senior positions.

Cllr. Andrew McGuinness. Municipal District Kilkenny City.

Cllr. Fidelis Doherty. Municipal District Piltown.

What are the functions of the Audit Committee?

- To review financial and budgetary reporting practices and procedures within Kilkenny County Council.
- To foster the development of best practice in the performance by Kilkenny County Council of its Internal Audit Function.
- To review any audited statement, Auditor's report or Auditor's special report in relation to Kilkenny County Council and assess any actions taken within the Council by the Chief Executive in response to such a statement or report and to report to the Council on its findings.
- To assess and promote efficiency and value for money with respect to Kilkenny County Council's performance of its function.
- To review systems that are operated by the Council for the management of risk.

The Audit Committee

- The Audit Committee Charter and Work Programme is approved by the Members of Kilkenny County Council annually.
- The Committee meet quarterly.
- Kilkenny County Council's Internal Audit Plan is approved by the Audit Committee.
- As Internal Auditor for Kilkenny County Council, I present Internal Audit Reports to the Committee quarterly for review. The Audit Committee closely monitors the implementation by Management of the recommendations contained in these Audit Reports.
- The Chief Executive and Management Team present on their respective areas of responsibility to the Audit Committee.
- The Local Government Auditor meets privately with the Audit Committee annually.

Conclusion

It is recognised that Audit Committees play a crucial role in the governance framework of Local Authorities, particularly in the context of increased Public Sector accountability. The Review of Effectiveness of the Audit Committee is essential to ensure that the Audit Committee is meeting their Statutory obligations and promoting best practice within Kilkenny County Council.

On behalf of Kilkenny County Council, I wish to acknowledge the exceptional work of the Audit Committee for the term 2019 – 2024.



Thank you for your time, Brigid