

WESTMEATH COUNTY COUNCIL



Comhairle Chontae na h - Iarmhí

Audit Committee

Draft Annual Work Programme - 2017

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Annual Work Programme - 2017

In accordance with Regulation 9 of the Local Government (Audit Committee) Regulations 2014 the Audit Committee Annual Work Programme will be comprised of the following:

1. Financial and Budgetary Reporting

The Committee's role is to review financial and budgetary reporting practices and procedures within Westmeath County Council. The Head of Finance will present the Annual Financial Statement to the committee on an annual basis. The Annual Financial Statement will first be presented at a full meeting of the Council, and then presented to the Audit Committee at the next practicable meeting. The Committee will also examine and review the budgetary reporting practices and procedures in operation.

2. Internal Audit Function

The Audit Committee's role is to foster the development of best practice in the performance by the Council of its internal audit function. A draft annual Internal Audit Plan will be placed on the committee's agenda for consideration at a meeting of the committee. A draft Internal Audit Charter will also be submitted for review. All Internal Audit Reports, and Follow – Up Reports will be reviewed by the Audit Committee at its quarterly meetings.

3. Review of Audited Annual Financial Statement and Auditor's Report

Following receipt by WCC of the audited financial statement, auditor's report or auditor's special report, the Chief Executive shall provide that statement or report to the audit committee for consideration at the next practicable meeting of the committee. The Local Government Auditor shall attend a meeting of the audit committee to present his or her report and clarify such issues as may be necessary in relation to the content of the auditor's report or special report.

The committee will report to the Council on its consideration of the audited Annual Financial Statement, Auditor's Report or Auditor's Special Report at the next practicable meeting of the Council following consideration by the audit committee.

The Chairperson of the committee will, at the request of the Council, attend the meeting of the Council where the above report is presented in order to clarify any issues that may arise.

4. Risk Management

The Audit Committee's role is to review systems that are operated by Westmeath County Council for the management of risks. The committee will review the Risk Register of Westmeath County Council and associated processes and procedures at two separate meetings each year.

5. National Oversight and Audit Commission

The committee will review any relevant findings and recommendations of the National Oversight and Audit Commission. The committee will also consider the response(s) of the Chief Executive to such findings and recommendations and take further action as appropriate. This will include the promotion of efficiency and value for money.

6. Audit Committee - Annual Report

In accordance with Regulations 13 and 15, the committee will prepare the Audit Committee Annual Report 2016 within three months of the expiration of the year of operation. The report will detail the committee's considerations and findings for the year and a review of its effectiveness and performance. This will be carried out with the assistance of the Internal Auditor and Secretary of the Audit Committee. The Chairperson will arrange to send copies of the report to the Chief Executive and the Council, for consideration at the next meeting of the Council. At the request of the Council, the Chairperson will attend the Council meeting when the annual report is under consideration, and clarify any issues that may arise in relation to the report.

7. Westmeath County Council - Annual Report

The committee will review the Annual Report of Westmeath County Council on an annual basis.

8. Miscellaneous

The committee will take any other actions necessary to discharge the functions of the committee particularly with regard to improving the efficiency and effectiveness of the operations of the committee if required. This may require further training, the use of outside expertise and a continuous assessment of the performance of the committee.

The Work Programme will be prepared by the committee on an annual basis and will be adopted with or without amendment by the Council. A detailed Work Programme derived from the foregoing functions is set out in [Appendix A](#).

Signed:

Anne O'Keeffe
Chairperson

Pat Gallagher
Chief Executive

Frank McDermott, MCC
Cathaoirleach

Date:

Appendix A: Proposed Schedule of Meetings and Work Programme 2017

Date	Work Schedule
February 2017	Meeting with Chief Executive (10.00 a.m.) Review of Internal Audit Reports Review of Follow-up Internal Audit Reports Audit Committee Report pursuant to sec.121 of LG Act 2001.(Audit Report - AFS 2015) Review of Internal Audit Charter Consider Draft Audit Committee Annual Report 2016 Review findings and recommendations of N.O.A.C. and responses of Chief Executive - if appropriate
May 2017	Review of Internal Audit Reports Review of Follow-up Internal Audit Reports Review progress of Internal Audit Plan 2017 Review Risk Register and associated procedures Review of Budgetary reporting practices and procedures AFS 2015 - Management letter - Review of actions taken by Management Review findings and recommendations of N.O.A.C. and responses of Chief Executive - if appropriate
September 2017	Meeting with Internal Auditor (10.00 a.m.) Review of Internal Audit Reports Review of Follow-up Internal Audit Reports Annual review of Audit Committee Charter Review Annual Report 2016 of Westmeath County Council Presentation of Annual Financial Statement 2016 – Head of Finance Review findings and recommendations of N.O.A.C. and responses of Chief Executive - if appropriate
December 2017	Meeting with Local Government Auditor (10.00 a.m.) Presentation of Auditor's Report - AFS 2016 – Local Government Auditor <ul style="list-style-type: none"> - Committee to report to Council on AFS at next practicable Council meeting - Chairperson to attend this Council meeting – if requested by Council Review of Internal Audit Reports Review of Follow-up Internal Audit Reports AFS 2015 - Management letter - Review of actions taken by Management Review and consider Audit Committee Annual Work Programme 2018 Review Risk Register and associated procedures Consider and approve Draft Internal Audit Plan 2018 Review findings and recommendations of N.O.A.C. and responses of Chief Executive - if appropriate