



Comhairle Contae Chill Dara
Kildare County Council

AUDIT COMMITTEE ANNUAL REPORT

2024

Contents

Section 1: Introduction	2
Section 2: Membership	2
Section 3: Schedule of Meetings	2
Section 4: Chairperson's Statement	3
Section 5: Role of the Audit Committee	5
Section 6: Internal Audit Annual Report 2023	5
Section 7: Internal Audit Plan 2024	6
Section 8: Briefings from Senior Management	6
Section 10: Audit Committee Objectives for 2024 and Related Outcomes	7
Section 11: Progress Report	7
Section 12: Internal Audit	8
Section 13: Internal Audit Charter	8
Section 14: Conclusion	8

Section 1: Introduction

The Audit Committee is a statutory committee of the Council appointed under Section 59 of the Local Government Reform Act 2014.

Section 2: Membership

The composition of the Audit Committee for 2024 is as follows:

- Chairman, Dr. Moling Ryan
- Mr. Ken Conway
- Ms. Deirdre Coghlan-Murray
- Ms Aislinn O Gorman
- Councillor Seamie Moore
- Councillor Nuala Killeen
- Councillor Aidan Farrelly
- Councillor Paddy Curran

The Committee was supported and assisted by Mr. Eoghan Ryan, Director of Services, Corporate Services ,Ms Pauline O Connor, Staff Officer, Corporate Services and Ms Deirdre Egan,Staff Officer ,Corporate Services .

Section 3 – Schedule of Meetings

The Audit Committee met on five occasions in 2024 as follows:

- 16th January 2024
- 5th March 2024
- 7th May 2024
- 1st October 2024
- 5th November 2024

This is the sixteenth annual report of the Audit Committee to the elected members of Kildare County Council.

Section 4: Chairperson's Statement

I am pleased as Chairperson to present the fifteenth Annual Report of the Audit Committee of Kildare County Council.

Our role is advisory rather than supervisory. We provide an independent view of the budgetary and financial reporting processes; the internal controls and the internal audit function; efficiency and value for money; and the management of risks. The aim of our work is to contribute to enhancing the corporate governance function of Kildare County Council.

The role of the Audit Committee is set out in our report.

Our Committee met with the Local Government Auditor and discussed with him our respective and complementary roles. We noted with satisfaction that the Local Government Auditor's report was again unmodified.

Our Committee relies heavily on the work of the Internal Audit and Corporate Governance Unit to enable us to satisfy ourselves that the financial systems and controls in use are effectively operating and fit for purpose. I would also like to note the significant input of the Internal Auditor, Mr. Paul Quinn, during the course of the year. His reports were consistently of a high order and well presented. I would also like to acknowledge members of the Internal Audit team who were always responsive to our suggestions and advice and their work has enabled us to oversee this important aspect of our work to our satisfaction. As a Committee we are conscious of the necessity of the Unit to be appropriately staffed and skilled to ensure an effective operation in an ever-changing and challenging environment.

During the year our Committee again reviewed the Council's approach to identifying and managing risks and satisfied ourselves that these functions continue to receive the attention their importance merits. Risk management and internal audit functions continue to collaborate with a view to enhancing the effectiveness of the Council in identifying and managing risks in this post-Covid environment.

There has been an emphasis on pursuing value for money in a structured way for a number of years now which the Committee acknowledges. We are satisfied that there is a strong value for money culture in the Council, but we would reiterate that continuing work is required to quantify and demonstrate that value for

money is being achieved. The reports published by NOAC continue to be an important reference source in comparing the performance of Kildare County Council with what is being achieved by other County Councils and the Committee was very pleased with this verified comparative performance.

Value for money will continue to be a matter for the Committee in 2024.

I attended, by invitation, the meeting of the Council on the 27th November 2023. This afforded me an opportunity to be available to brief the members on the work of the Committee and to answer members' questions.

During the year our Committee was very well served and supported by the Secretary to the Committee, Ms. Annette Aspell, Director of Services and her successor in the role, Mr. Eoghan Ryan, Director of Services. We were also extremely well served during the year by Ms Pauline O'Connor.

I wish to acknowledge the commitment of the members of the Committee to the work involved. They are generous in giving of their time and expertise.

I wish also to acknowledge the support and co-operation our Committee has received at all times from the Chief Executive and staff.

In our judgment, Kildare County Council continues to be well governed and well managed and we are further satisfied that the internal audit service is providing a valuable contribution to the overall control environment in the Council and that its recommendations are appropriately addressed by management.

Dr Moling Ryan

Chairperson of Audit Committee

Section 5: Role of the Audit Committee

The statutory functions of the Audit Committee, as set out in the Local Government Reform Act 2014, are:

- To review financial and budgetary reporting practices and procedures within the local authority that has established it.
- To foster the development of best practice in the performance by the local authority of its internal audit function.
- To review any audited financial statement, auditor's report or auditor's special report in relation to the local authority and assess any actions taken within that authority by its Chief Executive in response to such a statement or report and to report to that authority on its findings.
- To assess and promote efficiency and value for money with respect to the local authority's performance of its functions.
- To review systems, which are operated by the local authority for the management of risks.

Section 6: Internal Audit Annual Report 2023

The Internal Audit Annual Report for 2023 was presented to the Committee at its meeting held on the 16th of January 2024 by Mr. Paul Quinn, Head of Internal Audit and Corporate Governance Unit.

The report was prepared by the Audit Team and it provided an overview of the operation and activities of the Internal Audit Department in 2023. Mr. Quinn confirmed that seven audits were completed and work commenced on a further two audits.

The Chair noted that the quality of the material presented was excellent, the experience and quality of work is to be commended.

Section 7: Internal Audit Plan 2024

The Internal Audit Plan for 2023 was presented to the Audit Committee on the 16th January 2024. The plan included four audits brought forward from previous years. The Audit Committee agreed the audits outlined in the Internal Audit Plan 2024. It was noted that the audit plan is a very comprehensive and ambitious plan.

Section 8: Briefings from Senior Management

During the year the Committee met with Chief Executive, Sonya Kavanagh and members of the Senior Management Team including:

- Mr Rory Hopkins, Head of Information Systems
- Ms. Orla McGee, Senior Executive Officer ,Human Resources.
- Ms Paula O'Rourke, Senior Executive Officer.
- Ms Paula O'Brien, Senior Executive Officer ,Community
- Mr Paul Quinn, Head of Internal Audit and Corporate Governance Unit
- Mr Eoghan Ryan, Director of Service
- Ms Clodagh Lyons, Senior Executive Engineer
- Ms. Barbara Sweeney, Financial/ Management Accountant

Throughout 2024, The Audit Committee was briefed and updated on the following, which had been identified as areas of priority:

- Annual Financial Statement 2023
- Departmental Risk Registers
- Property Interest Register
- National Service Indicators – NOAC Performance Indicator Report 2023
- 2024 Budget
- Local Government Auditor's report on the Annual Financial Statement.
- Annual Financial Statement 2023
- Procurement
- Climate
- Community

- Human Resources
- Cyber Security
- Property Register System

Section 10: Audit Committee Objectives for 2024 and Related Outcomes

I. Annual Financial Statement (AFS) 2023

Ms. Eileen Hanlon, Head of Finance, Digital Services, Innovation and Governance, presented to the Audit Committee the Annual Financial Statement 2023.

Ms. Hanlon informed the committee that the Revenue Account for 2023 shows a surplus of €9,547 for the year after transfers to reserves are accounted for. This surplus has increased the surplus figure at the end of 2022 of €4,164 and there is now a closing surplus €13,711 at year end 2023.

Ms. Hanlon noted that the budget for 2024 is in the region of 36 million, which is an increase.

Section 11: Progress Report

During the year our committee received detailed briefings and considered the following audit areas:

- SICAP 2023 Audit Report
- Payroll Allowances Audit Report
- The Process of Procuring Legal Services (Outside of the OPW) Audit Report.
- Public Spending Code (Capital) – Sallins Alymer Greenway Audit Report
- Public Spending Code (Revenue) – Rental Accommodation Scheme Audit Report.
- Low Value Purchase cards-Audit Report.
- Covenant of Mayors and Heritage-Audit Report.
- Heritage, Conservation and Biodiversity Grant Schemes Audit Report.

During the year our Committee discussed the implementation of Internal Audit's recommendations throughout the organisation and placed strong emphasis on the timely follow up of Internal Audit recommendations. We were informed that staff across the organisation recognised the recommendations proposed and were extremely supportive and helpful during the auditing process.

Section 12: Internal Audit

Updates on the Internal Audit function is a standing item on the agenda of all meetings of the Audit Committee.

The Committee acknowledged the work of the executive and staff of the Internal Audit unit.

Section 13: Internal Audit Charter

The Internal Audit Charter was reviewed in 2020 and adopted by the Committee on the 25 February 2020. The charter sets out the role and responsibilities of the Internal Audit Section along with management's responsibilities and reporting arrangements. A copy of the Internal Audit Charter is attached hereto at Appendix 1.

Section 14: Conclusion

The Audit Committee is satisfied that throughout the course of our work in 2024 we delivered effectively on the statutory functions of the Committee, as set out in the Local Government Reform Act 2014.