

Local Government Audit Service Republic of Ireland

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Irish Counties



Not responsible for Northern Ireland

www.environ.ie



Local Government Bodies

| | |
|-------------------------------|-----------|
| • City Councils | 5 |
| • County Councils | 29 |
| • Borough Council | 5 |
| • Town Councils | 75 |
| • Regional Authorities | 8 |
| • Motor Tax Offices | 29 |
| • Other Authorities | 40 |

TOTAL **191**

• **1600 Elected Members**

34,000 Employees

• **Estimated 2007 Expenditure
(Revenue and Capital) €9.6 billion**

Local Government Audit

Staff

- **7 Principal Local Government Auditors**
- **20 Local Government Auditors**
- **14 Assistant Auditors**

Audit Outputs

- **Audit Opinions on annual financial Statements**
- **Public Audit Reports**
- **Management Letters**



Director of Audit: Statutory Functions

- Assign Audits to Local Government Auditors/Principal Auditors
- Assign specific management responsibilities to Principal Auditors
- Allocation of staff resources
- Code of Audit Practice
- Delivery of Value for Money Audit
- Ensure that VFM audit report recommendations are followed up by the Audit Service
- Report to the Minister for the Environment on the performance of the Audit Service

Director of Audit: Operational Responsibilities



- Annual Business Plans
- Maintenance of Risk Register
- Review of Audit Reports before issue to Local Authorities and Members
- Staff Recruitment
- Audit programmes / Guidelines / Quality
- Electronic Audit Working Papers
- Staff Training / Development
- Supporting Local Authority Audit Committees



Thank you!



**Thank You
Meri Beaucoup
Vielen Dank
Gracias
Спасибо**