



Comhairle Chontae na Gaillimhe
Galway County Council

Audit Committee 2025 Annual Report

January 2026

Chairperson's Statement



On behalf of the Audit Committee, I am pleased to present our report to the elected members of Galway County Council and the Chief Executive, for the year ended 31 December 2025. 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 over the term of the committee is to contribute to enhancing the corporate governance structure in place in

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

The Local Government (Audit Committee) Regulations 2014 requires the Audit Committee to submit a report to the Council and the Chief Executive within three months of the end of the year on its activities and findings in the previous calendar year.

The committee met on five occasions during 2025 to execute their Work Programme. Directorate presentations were undertaken at each of the committee meeting during year. During 2025, the Committee paid particular attention to the findings of the Local Government Auditor, the outputs from the Internal Audit Unit and publications by the National Oversight and Audit Committee for Local Government. The risks associated with Cyber security received a particular focus at a specially convened meeting of the Committee. In addition, the Chairperson met with the Chief Executive on a number of occasions in 2025 to discuss Committee work and the Chief Executive attended a meeting of the Audit Committee in May 2025.

Given the Council's extensive range of services and the committee's statutory responsibilities, Directorate presentations will continue into 2026 to ensure that members receive a comprehensive overview of all Council areas. The committee will continue to have standing items included on their meeting agenda, such as NOAC & LGAS VFM report, Risk Management, Cyber Security, as well as fulfilling its proposed Work Programme.

During the year, the committee received full cooperation from Mr. L. Conneally, Chief Executive and his staff in relation to all aspects of our work. We particularly would like to thank Ms. E. Ruane, Director of Services, Mr. M Owens, Director of Services, Corporate Services and E. Curran, AC Secretary/Head of Internal Audit for their continued support to the Committee.

I would especially like to thank the Audit Committee members for their commitment and co-operation during 2025 and look forward to continuing to fulfil our duties into the forthcoming year.

1. Membership of the Audit Committee

The committee consists of five members, three external members and two Local Authority members who possess an appropriate mix of desired skills, knowledge, and experience in the areas of Finance/Audit/Risk Management.

The committee is independent in its activities and accountable to the Council for its performance.

Appointment to the committee is by official letter signed by the Cathaoirleach of the local authority.

The composition of the Committee since July 2024 is as follows:

Dr. Martina Moloney, Chairperson	Former Chief Executive of Galway & Louth County Councils, Former member of the National Oversight & Audit Commission for Local Government.
Mr. Seamus Duffy	Director of Ballinasloe Area Community Development, Financial Adviser & former bank manager
Ms. Sarah Roarty	Board Director for Iarnród Éireann bringing independent judgement to bear on issues of strategy, performance, resources, key appointments and standard of conduct for the state transport body. Serves as Chairperson of Strategy, Chairperson of Safety and a member of the Audit and Risk committee.
Cllr. Mary Hoade	Elected member, Galway County Council
Leas Cathaoirleach Cllr. Ollie Turner	Elected member, Galway County Council

The Committee was supported and assisted by

- Ms. E. Ruane, Director of Services, Corporate Services for Q1-Q2 2025, followed by Mr. M. Owens, Director of Services, Corporate Services for Q3-Q4, 2025
- Ms. E. Curran Head of Internal Audit and the Internal Audit Unit team

2. Role and functions of the Audit Committee

The Audit Committee plays a crucial role in the governance framework of Galway County Council (GCC) and is independent in the carrying out of its functions. The committee provides an independent assessment of the activities of management in relation to the control environment, risk management, financial reporting, financial management. It also supports the work of the Internal Audit Unit and advises the Chief Executive in relation to the operation and development of the Unit.

The statutory functions of the committee are as follows:

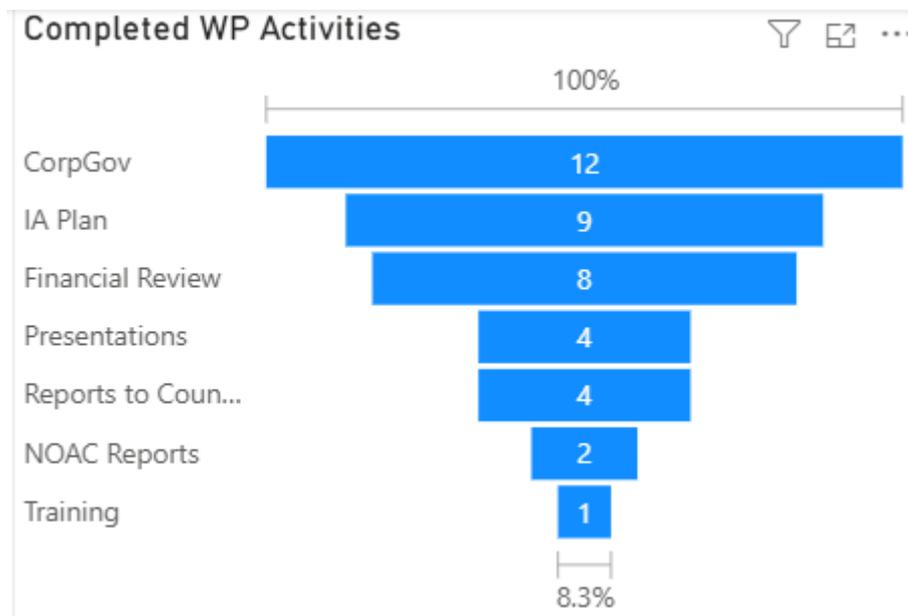
- To review financial and budgetary reporting practices and procedures within GCC

- To foster the development of best practice in the performance of the Internal Audit function
- To review the audited financial statement, auditor’s reports in relation to GCC and assess any actions taken by the Chief Executive in response to such statements or reports and reports its finding to the Council.
- To assess and promote efficiency and value for money with respect to GCC’s performance of its functions.
- To consider whether processes are in place to manage risks efficiently, in accordance with organisations guidelines and business plans.
- To review performance indicators and value for money reports when prepared

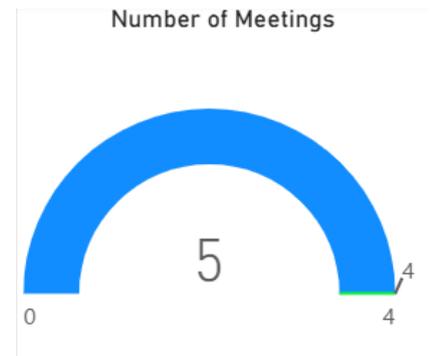
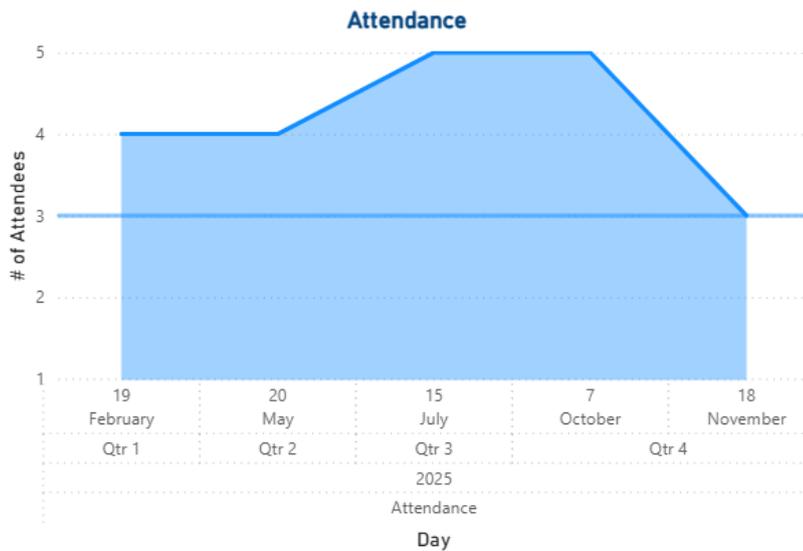
The roles and responsibilities of the Committee are set out in the Audit Committee Charter. The Charter was last reviewed by the Committee in November 2025 and is included in [Appendix 3](#).

Activities in 2025

Below is a summary of the activities undertaken during the year, with further details included in the tables in [Appendix 2](#). In addition to its statutory functions, the focus of the Audit Committee is to have senior management attend AC meetings, to review matters arising from issued audit reports (internal & external), NOAC & VFM reports, along with identified risks included in the Corporate Risk Register. The 2025 Work Programme gave priority to Risk Management and Cyber Security.



3. Meetings & Attendance



Comments	Year	Month	Day
Absent - Cllr. Mary Hoade	2025	February	19
Absent - Cllr. Mary Hoade	2025	May	20
Absent: Cllr. M. Hoade, Cllr. O. Turner	2025	November	18

There were 5 no. Audit Committee meetings held in 2025, 4 in-person and 1 online, on dates as outlined above. There was strong participation from all Committee members at each meeting.

The AC Chairperson met with the Chief Executive on 3 occasions during 2025 and the Chief Executive attended the Audit Committee meeting held in May.

The Audit Committee considers progress against its annual work programme, the annual Internal Audit Plan, and the recommendations in Audit Reports at each meeting throughout the year.

4. Conflict of Interest Register

A conflict of interest was declared at one meeting held on 7th October 2025. As no decisions were scheduled regarding the relevant agenda item, it was determined that members declaring an interest were not required to leave the meeting.

Title	Declarations	Count/Number	Date of Meeting
Conflict of Interest	No Conflict of Interest Declared	0	19/02/2025
Conflict of Interest	No Conflict of Interest Declared	0	20/05/2025
Conflict of Interest	No Conflict of Interest Declared	0	15/07/2025
Conflict of Interest	Dr. M Moloney, Conflict of Interest Declared - BIA	2	07/10/2025

	Innovator & Heritage Council Ms. Sarah Roarty, Conflict of Interest Declared - Thrive funding application & Iarnród Éireann		
Conflict of Interest	No Conflict of Interest Declared	0	18/11/2025

5. Principal Matters considered by the Audit Committee in 2025

Audit Committee Work Programme

The Audit Committee Work Programme takes account of the statutory functions of the Audit Committee as set out in the Local Government Reform Act 2014 and the Committee is satisfied that their responsibilities were discharged through the implementation of the work programme. Details of the completed 2025 Work Programme is summarised in [Appendix 1](#).

Audit Committees Activities - 2025

Throughout the year many areas form the in-depth discussions at committee meetings. Several presentations were provided to the committee, details of which are contained in [Appendix 2](#). The committee also met with the Chief Executive, Head of Finance and Local Government Auditor at various points during the year. The Head of Internal Audit attends all the meetings and provides regular updates on the work of the Internal Audit function and progress reports on the Local Government Auditor's management letter recommendations.

Any issues raised by members during our work were followed up by the AC secretary and satisfactory response received. A summary of principal matters considered during the year is outlined below.

Meeting held 19th February

- Directorate presentation from Ms. E. Ruane, Director of Services on Corporate Services and Human Resources. Presentation included Risk Management within the directorate, Key Performance Indicators (KPI's), Internal & External Auditor recommendations, Code of Governance, Statement of Internal Financial Control and new/emerging activities within the directorate
- Corporate plan presentation by Ms. L. Keady, A/Senior Executive Officer, which provided an overview of the formation of the Corporate plan, key objectives, goals and monitoring mechanisms to track progress

- Risk Register overview, implementation of the new risk management system.
- Standing agenda items – NOAC/VFM Reports, Internal Audit Unit (IAU) updates, IA audit reports, recommendations tracker updates, review of the LGA management letter and progress of recommendations.
- Review and approval of the IA Charter and the IAU Plan for 2025

Meeting held 20th May

- Review of Statement of Internal Financial Control with Chief Executive, Mr. L. Conneally and the process underpinning this Statement.
- Presentation of the Un-Audited AFS by Head of Finance, Ms. K. O’Connor, providing an overview of the financial standing of the Council at year end 31st December 2024
- Progress report from Mr. S. Canney, Procurement Officer, on LGA recommendations in management letter with respect to procurement
- Directorate presentation from Mr. D. Mitchell, A/Director of Services, Housing, providing an overview of Housing Risk Register and Risk appetite, NOAC KPI’s, recommendations from previous Internal & External Audit Reports, recommendations from published NOAC & VFM reports and new/emerging services under the housing directorate
- Standing agenda items – NOAC/VFM Reports, Internal Audit Unit (IAU) updates, IA audit reports, recommendations tracker updates, review of the LGA management letter and progress of recommendations.

Meeting held 15th July 2025

- Special Meeting held to present the Cyber Security Audit Report, undertaken by Crowleys DFK.

Meeting held 7th October 2025

- Directorate presentation by Mr. L. Hanrahan, Director of Services for Planning & Economic Development, which gave an overview of planning department, KPI’s, Rural Regeneration team and projects, Local Enterprise Office and Unit Risk Register.
- Independent review report by Mr. S. Canney on the Centralised Procurement Arrangement required under Circular 09-2024

- Standing agenda items – NOAC/VFM Reports, Internal Audit Unit (IAU) updates, IA audit reports, recommendations tracker updates, review of the LGA management letter and progress of recommendations.
- NOAC performance indicator validation check undertaken in June
- Update on Cyber Security Audit and Revenue Compliance Letter 2 received by GCC

Meeting held 18th November 2025

- Local Government Auditor’s Statutory Report & Management Letter on the Annual Financial Statement for 2024 – presented by Mr. D. Cahill, Local Government Auditor.
- The Local Government Auditor commended the Internal Audit Function and the standard of reporting and his satisfaction with the workings of the Audit Committee.

In his report, the Local Government Auditor focused on the following:

- Financial Standing
 - Major Revenue Collections
 - Transfer of Water & Sewerage function to Uisce Éireann
 - Capital Account – unfunded balances
 - Asset Management
 - Development Contributions debtors
 - Loans payable
 - Governance – Internal Audit, Statement of Internal Financial Control (SIFC), Corporate Governance working group, Risk Management, Data Protection, Ethics, Procurement, Revenue Commissioners, alleged misuse of public funds.
- Recommendations as set out in Management Letter. The committee reviewed the management letter and confirmed that they will continue to monitor the progress of the recommendations contained therein, throughout 2026.
 - Management feedback from Head of Finance, Ms. K. O’Connor with respect to the Audited AFS2024
 - Standing agenda items –Internal Audit Unit (IAU) updates, IA audit reports, recommendations tracker updates, Cyber Security audit update from Head of IT and progress on audit recommendations implementation.
 - Annual review of the Audit Committee Charter, to include the new Local Authority Code of Governance, copy available in Appendix 3 below.

The committee covered a wide spectrum of areas during 2025 and will continue to fulfil its responsibilities for the duration of its term, with a continued focus for 2026 on Cyber Security & risk management.

Internal Audit

The Internal Audit Unit operates within the Corporate Services Directorate. Each year, Management of the Council, the Local Government Auditor, and the Audit Committee collaborate to design and prepare the annual Internal Audit Plan, which becomes part of the committee's work programme. The Audit Committee reviewed and approved the 2025 Internal Audit Plan on February 19th, 2025.

Ongoing discussions about implementing Internal Audit recommendations take place across the organisation, with the committee placing particular importance on promptly addressing any outstanding actions.

In February 2025, the Internal Audit Charter was updated in line with the recommended template provided by the Institute of Internal Auditors. This charter outlines the roles and responsibilities of both the Internal Audit Unit and management, as well as sets forth reporting procedures.

The Head of Internal Audit (HIA) is tasked with the secretariat duties of the Audit Committee, as well as the national Local Government Internal Auditors Network.

During the year the following IA reports were reviewed by the Committee –

IA25.03 SICAP Audit Report

IA25.01 Public Spending Code Quality Assurance report – In-depth Checks reviews undertaken on 1% of Revenue expenditure (ICOB) & 5% of Capital Expenditure (Flood Relief Schemes, Pier Development & Housing Turnkeys)

IA23.09 Cyber Security Audit Report – Security Controls

IA24.05 Heritage & Conservation Grants

Motor Tax Office – Year end Stock take 31.12.25

In addition to audit reviews, periodic compliance checks are also undertaken on Prompt Payment Interest, MTO Cancelled stock, Exempted Disc, Refunds, & float Checks, Cash Office - cancelled receipt & bank reconciliation.

The HIA also provides updates to the members regarding the IA recommendations Tracker, LGA Management Letter Recommendations & generates summarised briefing documents for the committee members with respect to NOAC & VFM reports issued during the year.

Statutory reports to Council

The Audit Committee Annual Report 2024, work programme and Charter were reported to the Council for noting at the plenary meeting held on the 24th March 2025. [Minute 4531](#)

The Audit Committee statutory report on the Local Government Auditor's 2023 Annual Financial Statement has been completed and was brought before the Plenary on 27th January 2025 [Minute 4495](#)

Annual Assessment of Effectiveness of Audit Committee

Regulation 13 of the Local Government (Audit Committee) Regulations requires the Audit Committee to undertake an annual review of its own effectiveness and report to the Council on its findings.

Members of the committee were invited to complete a questionnaire to evaluate their work during the year. The questionnaire was broken down into 16 sections and summary of evaluation is as follows:

Section	Total # of Q's	Very Good	Good	Clarification by AC Secretary
1 – Role of the Audit Committee	6	6		
2 – Membership, Independence, Objectivity & Understanding	2	2		<input checked="" type="checkbox"/>
3 – Relationship with the Executive & Other participants	4	3	1	
4 – Managing Conflict of Interest	4	4		<input checked="" type="checkbox"/>
5 – Skill and Experience	3	3		
6 – Access to Additional Skills	5	2	3	
7 – Training & Development	4	2	2	<input checked="" type="checkbox"/>
8 – Scope of Work	7	7		
9 – Relationship with External Audit	4	4		
10 – Fraud	3	3		
11 – Internal Control	3	3		
12 – Financial Reporting	3	3		
13 – Communication	5	5		
14 – Role of the Audit Committee Chairperson	4	4		
15 – Audit Committee Support	3	3		
16 – Member Contribution	3	3		
TOTALS	62	56	6	

The AC Secretary provided clarification to the Members on a small number of items from the questionnaire, where there were minor inconsistencies in responses or where clarity was required.

The findings concluded that the committee deals with appropriate issues and that it conducts its business in a professional manner with meetings that are well organised and that actions of the Audit Committee reflect independence from management.

The Head of Internal Audit collated the results of the questionnaire which indicated the overall performance of the Audit Committee as Very Good.

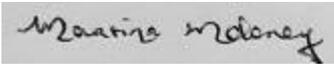
6. Conclusion

The Audit Committee is confident that during 2025, it carried out its statutory roles successfully, as outlined in the Local Government (Audit Committee) Regulations 2014 and the Local Government Reform Act 2014. The committee also met its responsibilities stated in the local authority Code of Governance.

7. Acknowledgement

On behalf of the Audit Committee and I as Chairperson, I would like to express thanks to; -

- Mr. L. Conneally, Chief Executive for his cooperation throughout the year and his commitment to enhance public services for County Galway.
- Mr. D. Cahill, Local Government Auditor for his attendance at the November's Audit Committee meeting and for the engaging discussions had in relation to the statutory report and the clarifications provided on items outlined in his audit report
- Ms. K. O'Connor, Head of Finance and their staff for all their oversight in monitoring the Council's finances
- Ms. E. Ruane, Director of Services, Mr. M. Owens Director of Services, Ms. E. Curran, Head of Internal Audit, and the Internal Audit Team for their continued support to the Audit Committee members.
- Directors of Services and other staff members who attended and provided insights to the Audit Committee on their approach to their responsibilities including risk and financial management.



Dr. M. Moloney
Chairperson of the Audit Committee

Date: 10/02/2026

Appendix 1 - Audit Committee Work Programme 2025

Work Programme Reference	Title	Q1 2025	Q2 2025	Q3 2025	Q4 2025
CorpGov	Audit Committee Charter - Annual Review				✓
	Audit Committee's Performance & Effectiveness Annual Review	✓			
	Centralised Procurement Arrangement - Annual Independent Review Circular 09/2024				✓
	Chief Executive Attendance		✓		
	Internal Audit Charter Annual Review	✓			
	Internal Audit Plan	✓			
	Risk Register Update	✓	✓		✓
	Trend Analysis of Risk Register				✓
	Work Programme	✓			
Financial Review	Audited AFS - LGAS				✓
	Audited AFS - Review with Head of Finance				✓
	LGA Management Letter Review & Update	✓	✓		✓
	Statement of Internal Financial Control		✓		
	Unaudited AFS - Head of Finance		✓		
IA Plan	Cyber Security Quarterly Update				✓
	IAU Update	✓	✓		✓
	Review of Internal Audit Reports	✓		✓	✓
NOAC Reports	SEPT2025 - Report no. 75: Public Spending Code Report 2024				✓
	SEPT2025 - Report no. 77: NOAC Performance Indicator Report 2024				✓
Presentations	Corporate Plan	✓			
	Directorate Presentation - Corporate Services, HR, City & County Libraries	✓			
	Directorate presentation - Housing		✓		
	Directorate Presentation - Planning & Economic Development				✓
Reports to Councils	Review & Approve - Audit Committee's Annual Report to Council	✓			
	Review & Approve - Audit Committee's Report on LGA Statutory Report & Management Letter	✓			
	Plenary - S15 LG(AC) Regulations 2014 - Audit Committee Annual Report to Council	✓			
	Plenary S60 LGA2014 - Audit Committee's Report on AFS	✓			
Training	NOAC Workshops for AC Chairperson				✓

Appendix 2 – Audit Committee Activities

Presentations & Reports –

NOAC Reports	SEPT2025 - Report no. 75: Public Spending Code Report 2024	SEPT2025 - Report no. 75 - Public Spending Code Report 2024 & IAU summary report brought before AC meeting 7th October	2025	Qtr. 4
NOAC Reports	SEPT2025 - Report no. 77: NOAC Performance Indicator Report 2024	Report no. 77: NOAC Performance Indicator Report 2024 & IAU summary report brought before AC on 7th October	2025	Qtr. 4
Presentations	Corporate Plan	Presentation of new Corporate Plan 2025-2029 by L. Keady, Acting SEO Corporate Services	2025	Qtr. 1
Presentations	Directorate Presentation - Corporate Services, HR, City & County Libraries	Presentation by E. Ruane - DOS for Corporate, HR & Libraries	2025	Qtr. 1
Presentations	Directorate presentation - Housing	Presentation by Mr. D. Mitchell, A/DOS of Housing, Mr. G. Scully, SEO and Ms. K. O'Donnell	2025	Qtr. 2
Presentations	Directorate Presentation - Planning & Economic Development	Presentation by Mr. L. Hanrahan, DOS Planning & Economic Development - NOAC PI, Planning, OPR review, LEO, Rural Regeneration, Heritage & Conservation Grants, Risk Management	2025	Qtr. 4

Operational Functions

CorpGov	Audit Committee Charter - Annual Review	Audit Committee Charter - Annual Review	2025	Qtr. 4
CorpGov	Audit Committee's Performance & Effectiveness Annual Review	Completion of Review of Effectiveness of Audit Committee questionnaire and compilation of findings to be reported in Annual Report on Audit Committee Activities for 2024	2025	Qtr. 4
CorpGov	Centralised Procurement Arrangement - Annual Independent Review Circular 09/2024	Annual Report on the Use of Centralised Procurement Arrangements - Annual reporting to be complete & submitted to OGP by 1st July 2024	2025	Qtr. 4
CorpGov	Chief Executive Attendance	Request C.E. to attend Audit Committee Meeting	2025	Qtr. 2
CorpGov	Internal Audit Charter Annual Review	IA Charter (V2.0) was proposed by Mr. S Duffy, seconded by Ms. S. Roarty and agreed	2025	Qtr. 1
CorpGov	Internal Audit Plan	Review and approval of Internal Audit Plan 2025	2025	Qtr. 1
CorpGov	Risk Register Update	Standing Agenda Item – Risk Register reports provided to Audit Committee for review at each meeting	2025	Qtr. 1,2,3,4
CorpGov	Work Programme	Work Programme 2025 Schedule presented and agreed at AC meeting - Pursuant to section 9 of S.I. 244/2014 Local Government (Audit Committee) Regulations 2014	2025	Qtr. 1
Financial Review	Audited AFS - LGAS	Audited AFS 2024 - Presentation by Mr. D. Cahill, LGAS - Review with Local Government Auditor	2025	Qtr. 4
Financial Review	Audited AFS - Review with Head of Finance	Audited AFS 2024 - Review with Head of Finance	2025	Qtr. 4

Financial Review	LGA Management Letter Review & Update	Standing Agenda Item - Review of recommendation from Audited AFS2023	2025	Qtr. 1,2,3,4
Financial Review	Statement of Internal Financial Control	Statement of Internal Financial Control for year-end 31st December 2024. Mr. Liam Conneally, Chief Executive, addressed the AC with respect to the SIFC for 2024	2025	Qtr. 2
Financial Review	Unaudited AFS - Head of Finance	Presentation given by Ms. K. O'Connor, Head of Finance on the Un-Audited AFS2024	2025	Qtr. 2
IA Plan	Cyber Security Quarterly Update	Quarterly progress report on Cybersecurity Audit recommendations	2025	Qtr. 4
IA Plan	IAU Update	Standing Agenda Item – IAU updates, work plan progress, audit reports	2025	Qtr. 1,2,3,4
Reports to Councils	Review & Approve - Audit Committee's Report on LGA Statutory Report & Management Letter	Review & approve AC report on AFS2023, for distribution to Plenary Council	2025	Qtr. 1
Reports to Councils	Plenary S60 LGA2014 - Audit Committee's Report on AFS	Audit Committee's Report on AFS2023 & Statutory Auditor's Report Plenary meeting 27th January 2025, minute ref 4495	2025	Qtr. 1
Reports to Councils	Review & Approve - Audit Committee's Annual Report to Council	Review and Approve Annual Audit Committee's activities report, pursuant to section 15(1) of S.I. 244/2014 for year end 2024	2025	Qtr. 1
Reports to Councils	Plenary - S15 LG(AC) Regulations 2014 - Audit Committee Annual Report to Council	Audit Committee's Annual Report for 2024 Plenary Meeting 24th March 2025, Minute 4531	2025	Qtr. 1

Appendix 3 – Audit Committee Charter



Comhairle Chontae na Gaillimhe
Galway County Council

Audit Committee Charter

Rev 2.1

November 2025

This Audit Committee charter is based on the [SI 244, Audit Committee Regulations 2014](#), the statutory obligations within relevant Local Government legislation and the 'Guidance for Audit Committee in Local Authorities June 2014', issued by the Department of the Environment, Community & Local Government.

1. Purpose

The purpose of the Audit Committee is to support the governance framework within Galway County Council across the seven core principles of the [Local Government Code of Governance](#). The audit committee has an independent role to advise the Council on financial reporting processes, internal control, risk management and audit matters.

2. Functions

The functions of the audit committee are as prescribed by [section 59 of the Local Government Reform Act 2014](#).

2.1 To review the financial and budgetary reporting practices and procedures within the local authority.

- This can incorporate a review and consideration of all aspects of the financial cycle within Galway County Council from budget preparation and adoption, monitoring of income and expenditures through the completion of the annual financial statements.
- The audit committee may request review of financial management and reporting arrangements in addition to auditing existing financial policies procedures and protocols as it considers necessary.

2.2 To foster the developments of best practice in the performance by the local authority of its internal audit function:

- Review with Management and the Head of Internal Audit the charter, activities, staffing and organisational structure of the Internal Audit function, its compliance with relevant professional standards and bring any recommendation to the attention of the Chief Executive. In this regard, the Committee should ensure that no limitations are placed on the work of the Internal Audit unit.
- Approve the audit plan and monitor its implementation.
- Periodic reviews of internal audit reports, findings & recommendations, and management responses.
- Review on an ongoing basis the audit engagement process.

2.3 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 its findings to the authority:

- Review with management and the external auditor the results of the statutory audit.
- Review with management and the external auditors the management letter and all matters required to be communicated to the committee under generally accepted auditing standards.
- Report to the council on its findings at the next practicable meeting of Council.
- The Committee to carry out follow up examinations to ensure issues raised were dealt with by Management.

2.4 To assess and promote efficiency and value for money with respect to the local authority's performance of its functions:

- Review management's arrangement to ensure and demonstrate economy, efficiency, and effectiveness across the organisation.
- Request special reports from management or internal audit as considered appropriate.
- Consider findings and recommendations made by the VFM Local Government Audit Service.

2.5 To review systems that are operated by the local authority for the management of risks:

- Evaluate the scope and effectiveness of the framework established by Management to identify, assess, monitor, and effectively manage risk.

- Review the corporate risk management policy and receive reports/presentations from Management on corporate and all directorates risk registers.

2.6 To review the findings and recommendations of the National Oversight Audit Commission and the response of the Chief Executive to these and take further action as appropriate:

- Review the relevant findings of NOAC and ensure that its work programme takes NOAC's findings and recommendation into account.
- Request special reports from management or internal audit as considered appropriate.

3. Composition of Audit Committee

3.1 Membership

The audit committee was established by resolution of the Council upon nomination by the Corporate Policy Group and following consultation with the Chief Executive. The term of the committee is concurrent with that of the current Council which commenced on 21st June 2024 and will terminate on 31st May 2029

The committee consists of 5 members, three external members and two elected members of Council.

The maximum duration for external nominees to the Audit Committee shall be two consecutive terms.

3.2 Committee Chairperson

The Chairperson of the committee shall be elected by its members and shall be one of the external members. The Chairperson's role is to:

- Provide strong leadership and clarification to members on audit committee's responsibilities.
- Plan and manage the audit committee meetings.
- Oversee the provision of briefing to the committee in advance of meetings.
- Develop the effectiveness of the audit committee and seek to demonstrate the value of the internal audit function to the organisation.
- Ensure that the audit committee has the appropriate skills and knowledge.
- Inform the Cathaoirleach and the Chief Executive of any vacancy that arises on the committee and request the Corporate Policy Group in consultation with the Chief Executive to commence the process for replacing the member.
- If requested attend a meeting of the Local Authority where the audit committees' annual report is being discussed to provide a summary of the report and clarify such issues as may be necessary.

The Chief Executive to make available a member of staff to be known as the secretary of the audit committee whose role is:

- Assisting the chairperson with the preparation of meetings.
- Circulation of agendas, reports etc. and accurately minuting decisions of the committee.
- Assisting the chairperson with the preparation of reports of the audit committee

It is the duty of the Chair to ensure that the training needs of the Audit Committee and of individual members are reviewed on an annual basis and reported to the Chief Executive and Council. Where training needs are identified, the Chief Executive will facilitate the provision of such training, where practicable.

4. Meetings

The Committee will ordinarily meet on a quarterly basis and may hold additional meetings if required. Meetings will normally be held in County Hall, Prospect Hill, Galway at times and dates which will be agreed by the Committee and the Secretary. In exceptional circumstances where it is not possible to hold a physical meeting, a remote/hybrid meeting will be held.

The **quorum** necessary for the transaction of business shall be **3** members. In the absence of the Chair, the members of the Audit Committee present shall select a Chair for the Meeting.

The Committee may invite the Chief Executive, Members of Management, internal and external auditor, or others to attend meetings and provide information as necessary.

All committee members are expected to attend each meeting, but no less than 75% of meetings in a single year. A member may be disqualified where he or she fails to attend 75% of the meetings of the committee in any calendar year.

4.1 Working Procedures and Access

The committee should adopt its own working procedures and will support to Councils governance framework across seven core principles of the [Local Government Code of Governance](#). This may include as necessary the commissioning of external professional expertise and advice following consultation with the Chief Executive and by resolution of the council.

Each year the committee will develop a detailed annual work programme, and this will be provided to the Council at the start of each year.

The audit committee shall have access to documents or other data and information as it reasonably requires in order to discharge its functions.

The Chief Executive will ensure staff facilitate the Committee in relation to briefings required by them in a timely and efficient manner.

The committee will invite members of management, internal and external auditor, and others to attend meetings and provide information as necessary.

The chairperson of the committee must hold a separate end of year meeting with the Chief Executive to review the performance and achievements of the committee during the year and to discuss the key issues and focus for the coming year.

The Local Government Auditor and the Head of Internal Audit may communicate with the Committee as they consider necessary. The Local Government Auditor or the Head of Internal Audit unit may, with the agreement of the Chair of the Committee request a meeting to discuss a matter of exceptional importance.

5. Independence

The Committee shall be independent in the performance of its functions and responsibilities and shall not be subject to direction or control from any other party. The Committee is accountable to the Council.

6. Confidentiality

The agendas, papers, reports, documentation, and discussions of the committee are confidential and will contain sensitive material and information necessary to allow members to carry out their duties. Members and those in attendance shall not, without the approval of the Chairperson, discuss matters arising with third parties or directly or indirectly disclose to these parties, information obtained in the course of their duties, either during the term of their membership or at any time afterwards.

All requests from the media relating to the role and function of the Audit Committee, shall be submitted in writing to the County Secretary, Corporate Services Unit, Galway Council County for consideration, in consultation with the Chairperson of the Audit Committee, and a reply, if deemed appropriate, shall issue in the form of a written statement from the Corporate Services Unit.

7. Conflicts of interest

All possible conflicts of interest are to be notified to the Chief Executive prior to the first meeting of the committee. If the personal circumstances of a member changes in any way that may result in a conflict of interest for them in the exercise of their audit committee duties, then they are to immediately declare the circumstances to the Chairperson of the Audit Committee.

Audit committee members should at the outset of each meeting declare any matter arising on the agenda in which they have an interest in, and regard should be had to the ethics and standards in public office requirements.

The Chairperson of the committee should determine an appropriate course of action with the member who declares a conflict of interest i.e., member to leave the meeting for duration of time whilst the issue of interest is being discussed or the member is requested to step down if the conflict of interest is likely to endure for a long period of time.

8. Reporting

The following reports must be prepared by the audit committee and formally circulated to the Council / Chief Executive.

1. Report on the Audited Financial Statement (section 60 Local Government Reform Act 2014).

The committee must discuss this report with the auditor who prepared it and note its findings in a report to the council. In doing so the committee should identify areas where it considers needs action for improvement and make recommendations as to the steps to be taken. Response of management must also be noted.

2. Audit Committee's Annual Report (regulation 15 of the local government (audit committee regulations 2014).

The committee must prepare a report on its activities and findings during the year within a period of 3 months from the year's end. The report should include an assessment of the committee's own effectiveness and performance in so far as it relates to the work programme agreed by the Council and formally be submitted to the Council and Chief Executive.

At the request of the local authority the chairperson shall attend the meeting at which the report is being considered.

9. Freedom of Information/Data Protection

The Committee will have regard to the statutory requirements in relation to Freedom of Information and Data Protection and ensure that its obligations in this regard are fully and properly implemented.

10. Protective Disclosures

The audit committee shall ensure that procedures are in place whereby employees of the local authority may in confidence raise concerns about possible irregularities in financial reporting or other matters.

Any reports made direct to the Audit Committee about possible irregularities in financial reporting or other matters will be addressed in accordance with the Audit Committee Protocol for dealing with Protected Disclosures.

11. Review of Performance and Effectiveness

The Audit Committee will undertake an annual review of its own performance and effectiveness and will report to Council on its findings.

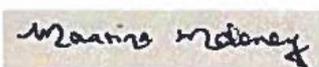
Where the assessment highlights the need for improvement in the role, operational processes, or Membership of the Committee, it is the duty of the Chair to take action to ensure that such improvements are implemented. The Chair, in consultation with the Chief Executive will decide on appropriate training and/or actions required to improve the performance and effectiveness of the Committee.

12. Qualified Privilege

A member of the audit committee is entitled to qualified privilege in relation to any statements made by them at any meeting attended in the capacity as a member of the audit committee.

13. Review of Audit Committee Charter

The Audit Committee's charter will be subject to annual review by the Committee and Council.

Signed: 

Chairperson
Galway County Council Audit Committee

Date: 18th November 2025

Signed: 

Chief Executive
Galway County Council