

Assurance Frameworks and Expectations

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Corporate Governance

Looks at:

- How decision makers act
- How decision makers are monitored
- How held accountable for their actions



Good Corporate Governance

supports:

- Culture & ethos of integrity
- Openness & Transparency
- Engagement with stakeholders



Effective Governance in the public sector

Leads to:

- Better decision making
- More effective use of resources
- Better service delivery & outcomes
- Improvement in people's lives



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Local Government Audit Service

- *Independent EXTERNAL audit of local government*
- *31 Local Authorities*
- *26 Motor tax offices*
- *3 regional assemblies*
- *4 other bodies*
- *Duties set out in legislation*



Role of the external auditor

- *Not just providing assurance*
- *Contribution to raising standards*
- *Cornerstone of good corporate governance*
- *Regulatory framework*
- *Challenge, experience, perspectives*



Annual audit process

- *Risk based - International standards*
- *Risk culture*
- *Internal controls*
- *Audit committee review process*
- *Effectiveness of internal audit*



External Audit Deliverables

- *Audit opinion*
- *Audit report*
- *Management letter*
- *Overview report – sectoral issues*

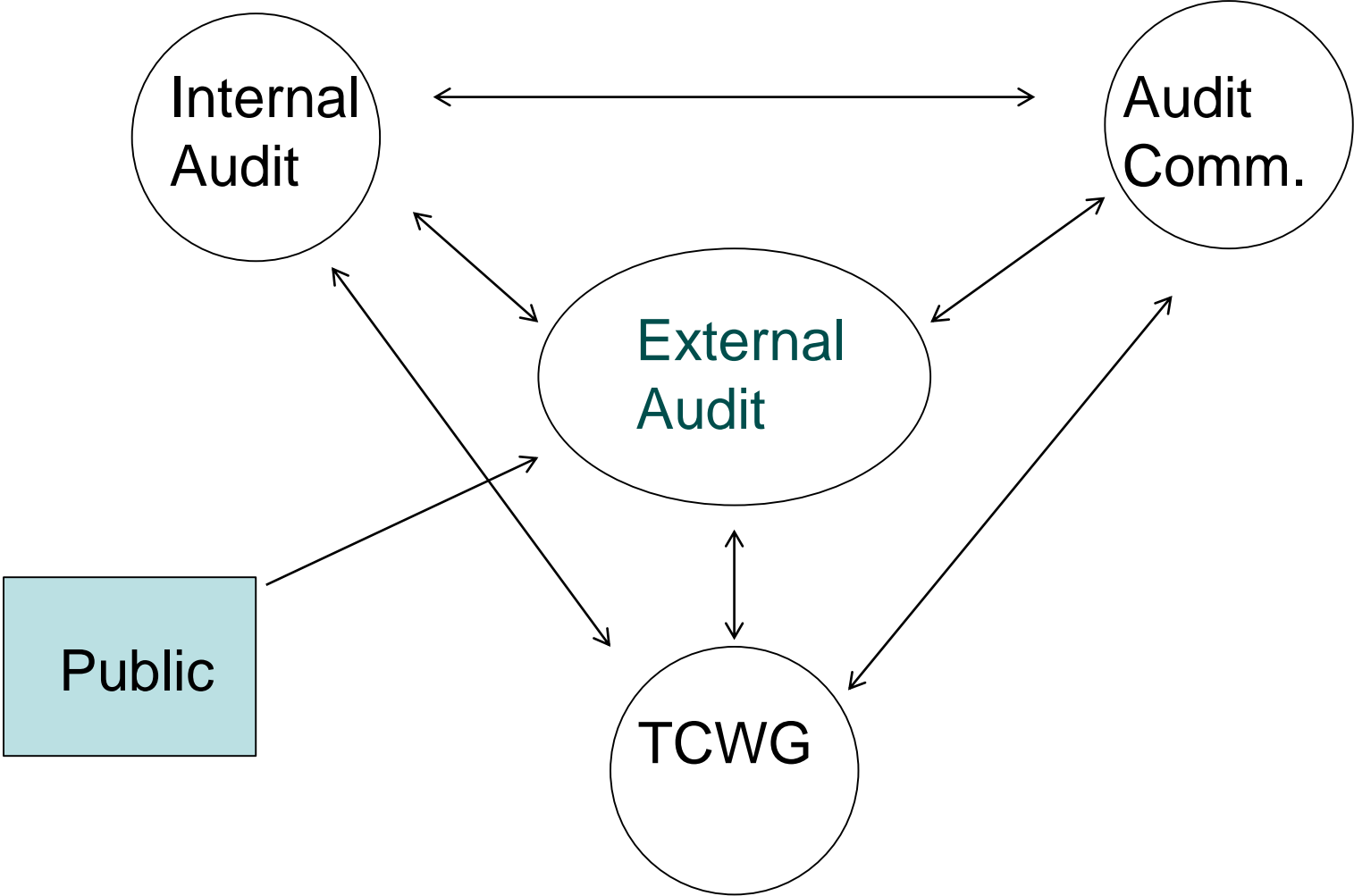


Key Stakeholders

- *Chief Executive, Management team*
- *Internal Audit*
- *Audit Committee*
- *Members*



Relationships



Key Stakeholders Role

- Intersecting roles and responsibilities
- Risk identification & risk management
- Assurance framework
- Accountability



Audit committees

- Set out in legislation
- Aware of responsibilities
- Assessment of IA
- Good practice



TCWG Responsibilities

- Sound internal control systems
- Identification and minimisation of risks
- Prioritisation
- Allocation of resources



Competing priorities

- *Limited resources*
- *Public facing*
- *Deliver services*
- *Framework of accountability*



Effective relationships

- Importance of relationships recognised
- Building and sustaining effective relationships
- Efficiencies and enhancements
- Risk assessment and risk management
- Environment open to communication
- Respect roles and responsibilities



The next steps

- Stakeholders performance
- Focus on priorities
- Achievable short / medium / long term
- Constant reviewing / revising
- Modern methods



Thank you



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