

Rannóg Iniúchóireachta Inmheánach, Roinn Airgeadais,  
Oifigí na Cathrach, An Ché Adhmaid, Baile Átha Cliath 8

Internal Audit Unit, Finance Department,  
Civic Offices, Wood Quay, Dublin 8

T: 01 222 4561 F. 01 222 2070 E. hugh.fitzpatrick@dublincity.ie

The Lord Mayor of Dublin,

Councillor Brendan Carr.

Mansion House.

---

**Re: Audit Plan for 2017**

---



Dear Lord Mayor,

I submitted Internal Audit's draft annual Audit Plan for 2017 to a recent meeting of the Audit Committee for its consideration and approval. The Committee Members expressed their concerns that audit work which is required to be carried out as part of the Quality Assurance submission, under the Public Spending Code, to the National Oversight and Audit Commission (NOAC) has impacted significantly on the content of the Plan, in the context of limited audit resources. This in turn restricts and delays work on other audit areas, contained in the Plan, as the deadline for the submission is the 31<sup>st</sup> May each year and therefore that work has to be given priority.

I informed the Committee that the impact this year was particularly severe as NOAC had only recently circulated revised guidelines to Local Authorities. One of the changes to the previous guidelines relates to how the PSC thresholds apply to Local Authorities. As a consequence of that change, three additional audits on capital projects must now be completed.

The Committee's view is that the audit Plan for 2017 is to a large extent being dominated by the PSC requirements and that is an unsatisfactory position.

The Committee approved the draft audit plan, but asked that their concerns in relation to the impact of the PSC on the audit plan be conveyed to the Chief Executive and to the City Council, through the Office of the Lord Mayor.

Yours sincerely,

*Hugh Fitzpatrick*

Hugh Fitzpatrick,

Head of Internal Audit/Secretary to the Audit Committee.

16<sup>th</sup> March 2017