

Department of Rural and Community Development

Audit Committee Charter

1.0 Policy

The Department is committed to the development and implementation of effective governance and control arrangements. An Audit Committee, (the Committee) comprising a majority of non-executive members is a key part of arrangements to provide advice and assurance to the Accounting Officer on such arrangements.

1.1 This Charter sets out the purpose and role of the Audit Committee.

2.0 Role of the Committee

2.1 The Committee shall:

- Oversee the Internal Audit function, including its resourcing and competencies, its schedule of work, audit reports, compliance with Internal Audit standards and other matters as appropriate;
- In that context, provide advice to the Accounting Officer on governance in the Department, including risk management and internal controls;
- Liaise as appropriate with the Office of the Comptroller and Auditor General, review the Appropriation Account and such other reports by the C&AG as may arise.

The Audit Committee shall not exercise any executive or managerial function.

The Committee shall be independent in the performance of its functions.

3.0 Membership

3.1 The Accounting Officer will be responsible for appointing the membership of the Audit Committee. This will consist of not less than five members, comprising a Chairperson and four ordinary members. The Chairperson and at least two ordinary members will be non- executive members. The secretariat will be provided by the Department of Rural &Community Development

3.2 The Accounting Officer may change the membership of the Committee as and when required.

3.3 The present membership of the Audit Committee is appended to this Charter.

4.0 Meetings of the Audit Committee

- 4.1 The Audit Committee shall meet at its own discretion and such meetings shall take place quarterly. A quorum shall consist of three Committee members, including the Chairperson.
- 4.2 The Committee will adopt its own working procedures. It may seek briefings and advice from within Department and where it deems it appropriate, externally.
- 4.3 The Head of Internal Audit shall in the normal course attend meetings of the Committee. The Committee may request the Finance Officer and other managers as it considers appropriate to attend from time to time.
- 4.4 The Audit Committee will meet annually with the Accounting Officer and the Chair of the Risk Committee.

5.0 Reporting

- 5.1 The Audit Committee shall submit an annual report to the Accounting Officer within three months of the end of each calendar year.

A copy of the annual report shall be provided for information to the Comptroller & Auditor General and the Department's Management Board.

6.0 Conflict of Interest

- 6.1 Committee meeting members are required to make a disclosure of any financial, material or other interest which might conflict with any agenda item. This disclosure should be made at the beginning of the relevant meeting. Where necessary, the Committee member should absent themselves from the discussion on that item and not take part in any decision on it. A note recording these matters will be included in the minutes of each meeting.

7.0 Protected Disclosure

- 7.1 The Audit Committee will satisfy itself that a Protected Disclosure policy for the Department is in place.
- 7.2 The Committee does not otherwise have a role in relation to Protected Disclosures.
- 7.3 In the event that it receives such a Disclosure, the Chairman of the Committee shall instruct the Head of Internal Audit to refer it to the appropriate area, consistent with Departmental policy.

8.0 Review

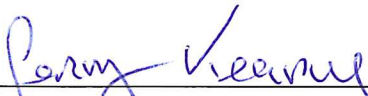
- 8.1 This Charter will be subject to review by the Accounting Officer and the Chairman of the Committee subsequent to one year of the establishment of the Committee and thereafter, every three years.



Kevin McCarthy,
Secretary General
Department of Rural and Community Development

18/4/2018

Date



Gerry Kearney
Audit Committee Chairperson
Department of Rural and Community Development

20/4/2018

Date

Members of the DRCD Audit Committee

Gerry Kearney (Chair)	Former Secretary General, Department of Community, Rural & Gaeltacht Affairs
Bernadette Costello	Director of Internal Audit & Risk Management NUIG
Tony Burke	Former Assistant Secretary, Dept. of Agriculture, Food & Marine
Pat Smyth	Director of Finance, Tusla
Jason Kearney	Principal Officer, DRCD
Máire Flanagan (Secretary)	Asst. Principal Officer, DRCD