



The National Oversight and Audit Commission publishes its Internal Audit in Local Authorities Report 2023

21st of March 2024

The Chair of the National Oversight and Audit Commission (NOAC), Michael McCarthy, along with the NOAC Board, has today announced the publication of NOAC's report, *Internal Audit in Local Authorities Report 2023*.

The Report is informed by a comprehensive survey carried out by NOAC in 2023. The report noted that the 31 local authorities in Ireland are responsible for the provision of over 1,100 services and in 2022 had a combined budgeted current expenditure of €6.3bn, and capital expenditure in the region of €4.51bn.

While there were many positive results noted throughout the report, NOAC is concerned that only one local authority had completed an external quality assurance review in the last five years, that seven local authorities did not have a Fraud and Corruption Alert Plan and nine did not examine their IT risk and the adequacy of its IT policy and procedures.

NOAC made 15 key findings and there are 17 recommendations, which all local authorities must adopt where applicable, to ensure that internal audit continues to provide independent, objective assurance and ensure that a systematic and disciplined approach is used to evaluate and improve the effectiveness of risk management, internal controls, and governance processes.

As part of the ongoing NOAC scrutiny process and to promote best practice in this area NOAC will be reviewing the adoption and adherence to the recommendations in the report.

To view the Report, please use the link provided below:

<https://www.noac.ie/wp-content/uploads/2024/03/NOAC-Internal-Audit-Report-2023-Final.pdf>

For further information regarding the NOAC Internal Audit in Local Authorities 2023 Report, or any of NOAC's reports, please contact noac@housing.gov.ie.

Ends.