

Note

PAC Request of 4 December 2012

**Critical Review of the Local Government Audit Service and Office of the
Comptroller and Auditor General**

The Local Government Audit Service / Office of the Comptroller and Auditor General Critical Review Group held five meetings inclusive of one meeting with staff representatives.

The Group was chaired by Mr Pat McLoughlin, Chairman of the Local Government Efficiency Review Group.

Membership of the Group was drawn from

- Department of Environment, Community & Local Government
- Local Government Audit Service
- Department of Public Expenditure & Reform
- Department of Finance
- Office of the Comptroller & Auditor General and the
- Local Government Sector

Arising from the Government's *Action Programme for Effective Local Government, Putting People First*, new governance and accountability arrangements are being put in place in local government. The Government decided, in the context of the finalisation of the critical review process for Agencies, that the Local Government Audit Service and Office of the Comptroller and Auditor General would not be merged. The Group had not finalised its report at that stage.

In the foregoing contexts, it has been recognised that cooperation between the Local Government Audit Service and the Office of the Comptroller and Auditor General can be enhanced to ensure that effective assurance about the spending of public money is provided. There has been an exchange of letters to further this cooperation between the Office of the Comptroller and Auditor General and the Department of the Environment, Community and Local Government.