



STATUTORY INSTRUMENTS.

**S.I. No. 109 of 2015**



LOCAL GOVERNMENT (AUDIT FEES) REGULATIONS 2015

## LOCAL GOVERNMENT (AUDIT FEES) REGULATIONS 2015

I, ALAN KELLY, Minister for the Environment, Community and Local Government in exercise of the powers conferred on me by sections 4 and 125 of the Local Government Act 2001 (No. 37 of 2001) (as adapted by the Environment, Heritage and Local Government (Alteration of Name of Department and Title of Minister) Order 2011 (S.I. No. 193/2011)), hereby make the following regulations:

1. These Regulations may be cited as the Local Government (Audit Fees) Regulations 2015.

2. In these Regulations—

“consumer price index number” means the All Items Consumer Price Index Number compiled by the Central Statistics Office and references to the consumer price index number relevant to any financial year are references to the consumer price index number relevant to the month of December of that local financial year.

3. The audit fees payable under section 125 of the Local Government Act 2001, in respect of the accounts for the local financial year ended 31 December 2014 of bodies subject to audit by a local government auditor shall be the amount specified in Column 2 of the Schedule to these Regulations opposite the name of such body specified in Column 1 of the said Schedule (in these Regulations referred to as the relevant 2014 audit fee).

4. The audit fees payable under section 125 of the Local Government Act 2001, in respect of the audit of accounts for each local financial year subsequent to the local financial year ended on 31 December 2014 shall be such an amount as determined by multiplying the relevant 2014 audit fee by the quotient, to the nearest whole number, obtained by dividing the consumer price index number relevant to such local financial year by the consumer price index number relevant to the local financial year 2014.

5. The Local Government (Audit Fees) Regulations 2003 (S.I. 622/2003) are revoked.

*Notice of the making of this Statutory Instrument was published in “Iris Oifigiúil” of 3rd April, 2015.*

## SCHEDULE

Column 1	Column 2
Name of Body	Audit Fee for year ended 31 December 2014
<u>County Councils</u>	€
Carlow	32,000
Cavan	40,000
Clare	41,400
Cork	138,000
Donegal	50,600
Dun Laoghaire-Rathdown	90,300
Fingal	92,000
Galway	58,000
Kerry	50,600
Kildare	46,000
Kilkenny	41,400
Laois	40,200
Leitrim	25,300
Longford	30,500
Louth	41,400
Mayo	50,000
Meath	46,000
Monaghan	39,100
Offaly	39,000
Roscommon	39,000
Sligo	39,000
South Dublin	92,000
Tipperary	58,000
Westmeath	40,000
Wexford	46,000
Wicklow	46,000
<u>City Councils</u>	
Cork	92,000
Dublin	240,000
Galway	43,000
<u>City and County Councils</u>	
Limerick	70,000
Waterford	50,600
<u>Joint Drainage Boards</u>	
Ballinamore/Ballyconnell	540
Barrow	1,800
Burrin	540
Fergus	540
Goul	540
Lough Oughter, Gowna and River Erne	540
Suck	1,090
<u>Miscellaneous Bodies</u>	
Local Government Management Agency	14,250
The Border, Midland and Western Regional Assembly	7,500
The Southern and Eastern Regional Assembly	7,500



GIVEN under my Official Seal,  
10 March 2015.

ALAN KELLY,  
Minister for the Environment, Community and Local  
Government.

EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation)*

The purpose of these Regulations is to prescribe the audit fees to be paid by all local authorities, joint bodies and, other bodies prescribed by regulations to be bodies to which Chapter 2 of Part 12 of the Local Government Act 2001 applies, in respect of the audit of their accounts by the Local Government Audit Service.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2  
(Teil: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)  
nó trí aon díoltóir leabhar.

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