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UNDERSTANDING LOCAL GOVERNMENT FINANCE

ONE DAY COURSE FOR LOCAL AUTHORITY STAFF AND OFFICIALS

INSTITUTE OF PUBLIC ADMINISTRATION

This one-day course is designed to provide participants with a basic understanding of how an Irish Local Authority sources their income to fund day to day expenditure and capital expenditure. The course will also provide participants with an appreciation of how the budget process works in a Local Authority and an understanding of the Income and Expenditure Account and Balance Sheet of a Local Authority. Finally, the course will examine the role of internal and external audit in a local government context.

Who is it for?

This course will be of interest to any Local Authority Official and/or Elected Member who wants to gain a basic understanding of the financing of Irish Local Authorities. It may also be of benefit to Local Authority staff members who currently work in a finance related area but who may wish to expand their knowledge of the full operation of local authority financing.

Course Content

This course will cover the following key areas:

- Understanding the key sources of funding the Revenue Accounts of Local Authorities (including Service Charges; specific State Grants; Commercial Rates; the Local Property Tax; Pension Related Deductions; the Equalisation Fund);
- Understanding the key sources of funding the Capital Accounts of Local Authorities (including Exchequer Funding; EU Funding; Development Levies; Borrowing; Sale of Assets);

- Understanding how the Revenue Budget Process operates in a Local Authority context;
- Understanding the Annual Financial Statements (AFS) of Local Authorities (including the Income and Expenditure Account – Statement of Comprehensive Income; Balance Sheet);
- Understanding the role of audit in the local government system (including the understanding the role of the Local Government Audit Service; the role of Audit Committees and the role of internal audit).

Course Delivery

This one-day course is offered at the IPA, Dublin & also on a regional basis commencing at 9:30am and finishing at 5:00pm. It can be customised for delivery within a specific local authority. Where it is customised, the Course Leader Majella Malone, IPA Finance Specialist, will discuss the Revenue & Capital Accounts and the AFS of that Authority.



57-61 Lansdowne Road, Dublin D04, TC62.

01 2403600

www.ipa.ie

Course Venues and Dates

Institute of Public Administration	23 September 2019
Castlebar Regional Training Centre	16 October 2019

Course Fee

The cost for this one-day course is €230 per person for Local Authority Staff, €405 per person for IPA Corporate Members and €450 per person for others. The cost includes course materials, lunch and refreshments on the day.

Further Information

For further information or to book your place, please contact the Central Bookings Office of the IPA via training@ipa.ie or 01 240 3666

FOR BOOKINGS VISIT OUR WEBSITE



www.ipa.ie