

LOUTH COUNTY COUNCIL

Audit Committee:

Minutes of the Meeting of Louth County Council Audit Committee held in the Setanta Room, County Hall, Dundalk on Thursday, 28th April, 2022, which commenced at 10 a.m.

Present: Mr. Richard Bowden
Ms. Irene McCausland
Cllr. Conor Keelan
Mr. Billy Doyle

In attendance: Ms. Gráinne Tuomey, Meetings Administrator

Apologies: Cllr. Paula Butterly
Mr. Joe McGuinness, Director of Services

1. Minutes

Adoption of the minutes of the meeting of 24th February 2022 was:

Proposed by: Billy Doyle

Seconded by: Richard Bowden

2. Matters arising

It was agreed to amend wording in minutes as follows:

Change of word '**abuse**' in following to '**misinterpretation**' - *It was agreed to remove item 11 in the Work Programme referring to review of 'Review of any governance issues within the ambit of our role...' as this might be open to abuse.*

Budgetary information – The Chair stated he would speak with Bernie Woods following the meeting to procure in advance of the next meeting a revised budget synopsis for the AC induction pack.

Training opportunity – The Chair stated that the IPA do not have recordings of past courses available to purchase. A suggestion was made that bespoke training might be sought from the IPA for the Audit Committee on Value For Money and NOAC Reports

and focusing on how the audit committee should discharge its duties with regard to these matters. See LGRA Sec 59(2)(d) and SI 244 of 2014 Sec 9(6).

The Chair stated he would address a request for technical assistance to Aidan Horan of the IPA with regard to the above.

An update report on the Vacant Dwellings Audit and on the Internal Audit Plan were to be requested from Joe McGuinness Director of Services at the next meeting. Joe was also to be requested to clarify matters surrounding the personal liability/indemnity of Committee Members in relation to their work on the audit committee.

The following as documented in item 9 of the February Minutes referring to NOAC KPI reports and NOAC reviews are to be kept for a discussion item:

“An Aide Memoir or Summary Report as it applies to Louth County Council was requested.

The lack of CE response to the NOAC report was noted and queried as to whether a response was a statutory obligation.

In order to carry out their review it was suggested that ideally the Committee would be furnished with

- *A Summary Document*
- *The NOAC Report*
- *The CE response “*

3. Local Government Audit Service Reports –

The previous request for Management to consider and report back on Reports as they applied to Louth County Council was raised.

The four Value for Money reports as presented on agenda were discussed and the following matters noted;

Overview on Road Maintenance

With reference to page 37 of the report, Louth compares satisfactorily with other counties, but Page 60 noted that staffing in Louth appeared comparatively low. Factors influencing this were considered such as Louth being an urbanized county, with an older workforce, and the engagement of contractors.

The report on the Covid/Restart Grant was noted as being very general.

The Vacant Property/Voids report

Louth was noted as having a mid-range average reletting time with the highest costs of refurbishment in the country. Derelict sites purchased under CPO were referenced.

4. & 5. NOAC KPI Reports – NOAC Review of Corporate Plans

A request was made that a review of future KPI Report on 2021 activities be presented to the Audit Committee.

A query was raised as to the legislative requirements of officials to respond to or action recommendations of the NOAC or Internal Audit reports. This could be addressed with Aidan Horan in IPA, see matters arising above.

6. – Audit Charter

The Charter was discussed and a number of items commented on and adjustments agreed.

Item 3. It was agreed by the Audit Committee that this clause puts responsibility on the Local Government Auditor and the Internal Auditor to meet with the Audit Committee on matters of concern.

Item 7. Clarification of Ethical responsibility as referred to in paragraph 2 was to be sought from the Director of Services, Joe McGuinness, and if this paragraph does not apply it is to be removed from the Charter.

Item 7 Paragraph 1. This references the Declaration of Interests as a standing item on the Audit Committee Meeting Agenda. It was noted that this is not currently being adhered to. It was requested that it be put on as a standing item going forward.

Item 2.1. The second sentence refers to 'a review and consideration of all aspects of the financial cycle' was highlighted as an 'heavy bar'. It was agreed to change the wording of this to:

"This will incorporate a review of the financial budgetary reporting practices and procedures within Louth County Council from budget preparation..."

Bernie Woods was to be requested as to when the Annual Financial Statements might be available to the AC for review.

Item 2.4 – The change made on the first bullet point wording from 'evaluate' to 'review' was agreed.

Item 2.6 – This should be changed to: “To review the relevant findings and ensure that its work programme takes findings and recommendations into account”.

7. Internal Audit Tracker –

Item moved to next meeting.

8. Internal Audit Reports

The Reporting Format was complimented, and in particular the inclusion of a category within the report referring to ‘Key Strengths’ was praised.

However, reference to the Internal Auditor giving ‘assurance to the Audit Committee’ was incorrect as Audit Reports were for the attention of the Chief Executive and Senior Management Team. The Chair advised that he would write to the Internal Auditor on this point as it could dilute the responsibility of Management.

A query was raised as to the percentage of expenditure which comes through the LVPC, and concerns raised around the possible obviating of procurement compliance through splitting of the LVPC payments. The Committee were advised that LVPC reports were now regularly checked for compliance with a procurement committee meeting regularly.

A request for Bernie Woods to provide background information on the LVPC was made.

The meeting concluded.

Confirmed at Meeting held on: 30th June 2022

Chairman: Shirley Bowden

Meetings Administrator: Audrey Hume