

LOUTH COUNTY COUNCIL

Audit Committee:

Minutes of the Meeting of Louth County Council Audit Committee held via Zoom on Thursday, 10th December, 2020 at 9 a.m.

Present: Mr. Richard Bowden
Mr. Billy Doyle
Cllr. C. Keelan

In attendance: Mr. Joe McGuinness, Director of Services
Ms. Gráinne Tuomey

Apologies: Ms. Irene Mc Causland

1. Minutes

The minutes of the meeting held on 12th November, 2020 were proposed by Cllr C. Keelan, seconded by Mr. R. Bowden and agreed by the committee.

2. Matters Arising

- It was noted that the Audit Committee is to undertake an annual review of its own effectiveness and performance and to report its findings to Council.
- The Committee acknowledged with thanks the contribution of Alan Sherry, former Meetings Administrator and wished him well in his new role. The chair welcomed Grainne to her new role.
- The Chair advised that he has not yet received clarification from the IPA on the roles attributed to the Audit Committee in the LCC Risk Management's Policy and whether in particular the areas of responsibility of the Audit Committee as set out within the policy are in conformity with the Committee's statutory obligations.

3. Conflicts of Interest

There were no conflicts of interest raised by the members of the committee.

4. Risk Management Policy

J. McGuinness advised that a complete review of the Risk Register was now complete and that the Management team had agreed to present this to the Audit Committee. A schedule of risk register presentations by the appropriate director was to be presented in 2021. The schedule was designed to ensure that each of the 5 directorates would report on risk in 2021. These have been incorporated by the chair in the work programme for 2021, see below AOB.

Committee members praised the work done by Joe McGuinness and the Management team on the area of risk. The revised Risk Register was noted as a cohesive platform for risk management and the framework was regarded as a source of optimism for the future.

B. Doyle requested an update on the proposed meeting with ASM. J McGuinness advised that this had been sought but they were not coming back to us, and they are no longer the internal auditors so might be hard to get.

The Chair advised that the New Risk registers and Joe's Review was a good starting point and that he was looking forward to an active and constructive year for the Committee in 2021.

5. AOB

The Committee voiced concerns on the lack of Internal Audit reports in 2020 compared to previous years where up to 2 reports were received per meeting. Reference was made to previous 'look back' monitoring and an update was requested from the internal auditors on the completeness or otherwise of the 2020 Internal Audit Plan.

The Audit Plan 2020 was provided to Grainne for distribution to members.

The Chair noted the requirement for the compilation of a formal induction programme for new members. He advised that the programme should provide an overview on the role of the Audit Committee and all relevant functions of the Council which might include a physical visit to Council Buildings and Chamber (for all non-elected members).

The Chair had examined the following documents;

SI 244 of 2014, LG (Audit Committee) Regulations 2014, LG Audit Committee Charter and the LCC Risk Management Policy and he presented a proposed "Meeting and Work Programme" designed to monitor the fulfilment of the committee's obligations and duties outlined therein over the course of 2021. The programme was front loaded to allow deferral of matters not dealt with to subsequent meetings. There were 6 meetings scheduled in 2021.

The work programme was circulated and discussed. The Chair invited feed- back from members ahead of the February meeting. The Committee praised the Chair on the excellent

work involved in production of this programme and agreed on the programme of works with minor adjustments.

The vacancy created by Colm Markey was noted. The Committee acknowledged the input and contribution of Colm Markey to the Committee and wished him well in his new position. J. McGuinness gave an overview on how casual vacancies were filled and advised that the vacancy on the Audit Committee must be signed off by Council. The Committee requested that Members consider gender balance when filling the vacancy, and were advised that the Corporate Policy Group, which body is charged with nominating members to the Committee, must consider same.

The chair referred to the NOAC reports reviewed at an earlier meeting. He noted the Committee's responsibility to review any replies by the CEO to the NOAC reports and requested that the committee be provided with copies of any replies made by the CEO to NOAC within the last 2 years.

Cllr. Keelan advised that an item had been raised by one of the other Elected Members who had requested that he bring it to the Audit Committee, he advised that he was unsure if this was the correct vehicle for this matter. He shared an email with members which formed the following two queries:

Please advise if the Audit Committee believe it is best practice that if groups receive public money from LCC then the individual groups should provide a breakdown of how this money is spent? Please also advise are the Audit Committee satisfied that public funds given to Stephenstown Pond Trust is spent in a manner that meets all regulatory requirements

The Committee raised concerns that this might not lie within the remit of the Audit Committee and queried whether it was the function of the committee to get involved in executive decisions or specific complaints. Concern was raised on the appropriateness of this means of communication. It was decided to defer any response until the statutory process for such queries could be determined and to put this on agenda for next meeting.

All present thanked the Chair for his dedication, input and positive energy in taking on the role in 2020, and the Chair thanked the committee for their individual and collective contributions. He also thanked Joe for his attendance, assistance and dedication to the Committee.

It was agreed to hold the next meeting on 11th February 2021 by zoom.

That concluded the business of the meeting.

Confirmed at Meeting held on: _____

Chairman: _____

Meetings Administrator: _____