

LOUTH COUNTY COUNCIL

Audit Committee

Minutes of the remote Meeting of Louth County Council Audit Committee held on Thursday, 16th July, 2020 at 9.00 a.m.

In attendance:

Mr. Richard Bowden

Mr. Billy Doyle

Ms. Irene McCausland

Cllr. C. Keelan

Cllr. C. Markey

Mr. Joe McGuinness, Director of Services.

Mr. Alan Sherry, Senior Executive Officer.

1. Minutes

The minutes of the meeting held on 13th February, 2020 were proposed by B. Doyle, seconded by Cllr. C. Keelan and agreed by the committee.

2. Matters Arising

- It was agreed to investigate if risk training was available though the IPA
- It was requested that a more focused report in relation to the timeline on outstanding loans be circulated to the members
- It was agreed to include the NOAC reports that had been circulated on the agenda of the next meeting

3. Conflicts of Interest

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

4. Internal Audit Report – Review of Legislation

The committee reviewed the internal audit report “Review of Legislation” and commended the work of the management in achieving a “satisfactory” assurance level on the review.

Following a discussion it was agreed to request that the senior management team consider putting in place key performance indicators in relation solely to statutory appeals.

5. Audit Tracker

The committee discussed the Audit Tracker report at length and approved the following recommendations for presentation to management to improve its usefulness;

- The implementation of a coding system, preferably colour coding, that reflects the level of priority attached to each given recommendation. For instance, Priority 1 recommendations should be highlighted in red.
- Status Column
It was not sufficient that this column simply record the department with responsibility for implementation of agreed recommendations, rather it should record:
 - a. A brief description or update of the status of implementation of the recommendation.
 - b. The status update should be similarly coded to show the degree to which the agreed actions had been implemented, “green” being that the matter was now resolved from a management perspective.
 - c. The status column must contain “evidence”. This should record the location on the system where the agreed recommendation’s implementation could be verified.
- A request be made to the internal auditors to include on an annual basis the spot checking of “evidence” material on recommendations and to report thereon.
- The report referred to in recommendation E5 of the Procurement report to be circulated to the committee and included on the agenda of the meeting after next.

- The members were informed that the update in relation to recommendation C4 of the Fleet report was inappropriate and would be amended.
- There should be a meeting dealing with the risk register and policy only after the members had received risk training

6. Risk Register

- It was agreed that training for the committee should be carried out with the IPA initially to be followed by a Louth County Council specific briefing by ASM (LCC's former internal auditors).
- It was decided to ask the management to notify members when such training would be available.
- The committee wanted to know how the Council were responding to the additional risks posed by Covid19. It was requested that the COVID-19 revised risk register be circulated to the members and included on the agenda of the next meeting with a briefing from the appropriate director.

AOB

The committee resolved it would be useful if it were possible for all members of the committee to avail contemporaneously of the training arranged by the Council with the IPA for Tuesday 5th.August.

It was agreed to hold the next meeting remotely on Thursday, 24th September at 9.00 am.

That concluded the business of the meeting.

Confirmed at Meeting held on : _____

Chairman: _____

Meetings Administrator _____