

LOUTH COUNTY COUNCIL

Audit Committee:

Minutes of the Meeting of Louth County Council Audit Committee held via Zoom on Thursday, 24th June, 2021, at 9 a.m.

Present: Mr. Richard Bowden (Chair)
Mr. Billy Doyle
Ms. Irene McCausland
Cllr. C. Keelan
Cllr. P. Butterly

In attendance: Mr. Joe McGuinness, Director of Services
Ms. Gráinne Tuomey, Meetings Administrator
Ms. Bernie Woods, Director of Services
Ms. Catherine Duff, Director of Services
Mr. Eamon Woulfe, Chief Fire Officer

Apologies: None

The Chair thanked all present for attending and commenced the meeting.

1. Minutes

The minutes of the meeting held on 11th March, 2021 were proposed by Ms. Irene McCausland and seconded by Mr. Billy Doyle and approved by the committee.

2. Matters Arising

1. Training - Director of Services Joe McGuinness was requested to check out any suitable training opportunities with the IPA for Committee Members and notify Members between meetings.

2. Attendance at Council Meetings – Joe McGuinness undertook to arrange Committee Members to attend, in an informal capacity, a Council Meeting. The Chair requested that Joe inform the CPG (Corporate Policy Group) in advance that attendance is purely for educational purposes and they are not attending for any other reason linked to their roles as Committee members.

3. Approval of Members Induction Pack – The Members were provided with a Draft Induction Pack put together by Joe McGuinness and the Chair. The scope and scale of the work done by Louth County Council and the positive impact the council has on lives and the community was noted. The pack was described as a working document to be updated annually.

The following suggestions were made:

- A summary 2page document of the Financial Report should be drafted by the Head of Finance and included in the pack.
- New Members should visit County Hall and get a tour and introduction from the Director.

Members complimented Joe and the Chair for their work and approved the Induction pack subject to the above amendments.

4. Public Spending Code 2020 – Review by Internal Audit

Head of Finance Bernie Woods joined the meeting. Committee Members considered the Internal Audit report as drafted by Crowleys. The report was deemed comprehensive and comprehensible. A query arose around the delay in implementation of the 8 outstanding recommendations. It was suggested that the recommendations be placed on the Risk Register as an extra check and it was agreed that this be brought to the Management Team.

The Committee was advised that there was an anomaly in the data the Public Spending Code seeks in that it was initially written as an internal document for the Dept. and that not all terms and definitions transferred over to the work processes within the County Council. Clarification was given around the terms of "Sanctioning" and "Sponsoring" and the Committee was advised that the Council would not have influence over, or be privy to the KPIs or Business Case of the Sanctioning Agencies. Clarification on these issues were being sought from NOAC.

The Committee was advised of the assignment of a dedicated Procurement Officer and a Procurement Steering Committee made up of relevant Senior Officers.

In summary, in the IA report there were Zero High, 3 Medium and 2 Low priority rated findings. The overall assurance level assigned by the IA on the internal procurement controls was "reasonable".

5. Review of Budgetary Procedure and Monitoring of Income & Expenditure

Bernie Woods, Head of Finance advised on the procedures for ongoing monitoring of income and expenditure. Bernie mentioned that unforeseen and significant matters do arise such as the Rates Payer Waiver which occurred on account of COVID. Government funding has been received in compensation.

A query was raised regarding the remaining debt from the Fleadh, and reference was made to the decision of the Council Members not to accept the CE suggestion to pay this off over 10 years. Members were advised that Fleadh funding was financed from the Capital Account.

The Committee was informed of new changes in the LPT process which involve a revaluation of properties and a change in the date by which this must be adopted. The Committee was advised that the LPT rate had not increased since 2014, and that any increase was a matter for the elected Council Members. A 1% increase would net circa €97,000. The effect of the revaluation on the LPT income for Louth is currently unknown and it may result in a decrease in income. Currently €9.8m p.a. is guaranteed from Government.

6. Risk Register – Operations and Waste Management

Catherine Duff gave a comprehensive report on all Risk Registers within her Directorate focussing on those marked at high risk level. Having received clarification on some items, the Audit Committee thanked Catherine for her time and informative presentation.

7. VFM Report on Fire Income and Expenditure 2020

Eamon Woulfe, Chief Fire Officer, joined the Meeting. Joe McGuinness, Director of Services advised the Committee that the VFM Unit choose the Fire Service area for review. In that regard, every Local Authority was given the same questionnaire and the responses were compiled in this VFM Report. He mentioned that there are differences in the running of each fire service.

Chief Fire Officer Eamon Woulfe clarified the issue of engaging full time as opposed to smaller numbers of full time supplemented with part time or retained staff. This was the area identified as the highest cost. Mr. Woulfe advised the committee to be cautious in making comparisons with other fire services and the impact of county sizes, population densities and socio-economic factors that should be taken into account when making comparisons.

Having received Mr. Woulfe's explanations on the Report as it applied to Louth, the Committee agreed that whilst VFM metrics are important, there is also a greater public safety issue and complimented Mr. Woulfe and the fire servicer on work well done.

8. Update on Internal Audit Plan 2021

The Audit Plan is on target.

9. AOB

It was agreed to hold the next meeting in September 2021.

That concluded the business of the meeting.

Confirmed at Meeting held on: _____

Chairman: _____

Meetings Administrator: _____