

LOUTH COUNTY COUNCIL

Audit Committee:

Minutes of the Meeting of Louth County Council Audit Committee held via Zoom on Thursday, 11th March, 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
Mr. Frank Pentony, Director of Services

Apologies: None

The Chair thanked all present for attending and welcomed Cllr. Butterly as a new member of the committee to the meeting.

The chair insisted that all attendees must ensure that they are the only person present in the room and that nobody else should be able to listen to the business of the meeting.

1. Minutes

The minutes of the meeting held on 11th February, 2021 were proposed by Mr. B. Doyle seconded by Cllr. C Keelan and approved by the committee, subject to the following amendment:

Under Item 16 change 'The Chair expressed he an interest' to 'The Chair expressed an interest'

2. Matters Arising

The audit committee intend to meet 6 times per annum.

This is the second meeting of 2021 and the Chair confirmed that the Audit Committee's work programme for 2020 has been completed.

The following matters arose or were deferred from the last meeting;

- a. Vacancy confirmation
It is confirmed that the vacancy on the Audit Committee is filled by Councillor Butterly, who joins us today. The Chair and those present extended a warm welcome to the new member.
- b. The Charter is on the Agenda for Monday's Council Meeting. Joe McGuinness is to email the Committee to confirm if the charter is adopted.
- c. Induction Process – It was suggested by the chair that the new Committee Member Cllr. Butterly be the first to receive our new Induction programme.
- d. The Chair asked J. McGuinness to forward to him copies of the AFS for Kildare and Kerry Councils.
- e. J. McGuinness was requested to look at IPA training schedules and advise the Committee of any upcoming courses of interest.

3. Draft Section 60 Report

The Members considered the S60 report as drafted by the Chair. The Report was deemed comprehensive but a query arose around naming of the Head of Finance within the document and it was agreed to exchange the individual name for the title she held. Further query arose on the legislative remit of the Audit Committee with regards to the AFS. It was agreed to exclude references to the AFS.

It was proposed by B. Doyle and seconded by P. Butterly, subject to the aforementioned amendments, that the Section 60 report be approved by the committee for submission to the Council.

4. Draft Work Programme (and Item 8. Audit Committee Work Plan)

The Chair requested the Committee to consider items 4 and 8 of the agenda together as they were referable to the Audit Committee's work plan for 2021. Item 4 had been drafted by the Chair and item 8 of the agenda had been kindly provided by J McGuinness.

It was suggested that Item 4 could be appended to Item 8 as an appendix as item 4 was a more comprehensive working document and Item 8 was a higher-level overview of the Audit Committee's work.

The Committee queried various sections of the Audit Committee Work Plan and agreed the following wording amendments which were to be included.

S. 11 Review of any governance issues within the specific remit of the Audit Committee

S. 10 Review the framework of procedures implemented for management of risk.

It was suggested to send Joe's Version as amended and the amended detailed work programme as an appendix. This was proposed by Irene McCausland, and seconded by Billy Doyle and approved by the committee for submission to the Council.

5. Draft Draft Letters to Cathoirleach LCC covering work programme and our effectiveness.

The Chair advised on minor changes to the draft letter he had circulated prior to the meeting.

Members queried the use of the certain wording including use of 'disappointed', 'personal self-review assessment' and 'in my opinion'. It was considered that the review should be focussed on the collective performance of the Audit Committee. The letter duly amended was proposed by Irene McCausland and seconded by Billy Doyle and approved by the committee for submission to the Council.

6. Risk Management Policy - Adjustment to Wording

Richard Bowden read out the Audit Committee's requested amendment to Paragraph 5 of the Risk Management Policy.

7. Updated Risk Management Policy

This was provided to the meeting and It was noted that the wording on the Risk Management Policy, referable to the functions of the Audit Committee had been amended as requested.

9 Planning, Infrastructure and Economic Development Directorate Risk Register

Frank Pentony gave a comprehensive report on all Risk Registers within his Directorate.

The Audit Committee questioned Frank to elicit a greater understanding and then thanked him for his insightful and comprehensive report.

10 Ethics Circular

J.McGuinness advised that S167(2) of the Local Government Act 2001 did not apply to Audit Committee Members in their role as members of the Committee and provided a copy of a letter from the Department of Housing, Local Government and Heritage, clarifying to whom the ethics circular applied.

11. GDPR Internal Audit Report

Members noted that the report did not identify any "High" level findings. It was suggested that the report could be improved by inclusion of a target end date for actions. It was also noted that reference was made on page 50 'to provide assurance to the Audit Committee' which was incorrect as the Internal Auditor reports to the CE. The Chair noted that Retention Guidelines had not been updated since 2006.

The Committee agreed that the report should be endorsed as well set out and comprehensible..

It was noted that there were 4 ratings classification used by the internal auditors;

Full

Significant

Reasonable

Limited

The assurance level provided by the auditors was "Reasonable".

AOB

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

That concluded the business of the meeting.

Confirmed at Meeting held on: _____

Chairman: _____

Meetings Administrator: _____