

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, 11th November, 2021, at 9 a.m.

Present: Mr. Richard Bowden
Ms. Irene McCausland
Cllr. Paula Butterly

In attendance: Mr. Joe McGuinness, Director of Services
Ms. Gráinne Tuomey, Meetings Administrator
Ms. Bernie Woods, Head of Finance

Apologies: Mr. Billy Doyle
Cllr. C. Keelan

1. Minutes

It was agreed to defer the adoption of the minutes of the meeting held on 30th September, 2021 because, of the Members present, only one had been at that meeting and two Members are required for the proposal and adoption of the minutes.

2. Matters Arising

Richard Bowden, Chair raised the following items under Matters Arising:

- **Training opportunities**
Joe McGuinness DOS advised he had checked with IPA and there is upcoming Audit and Risk Committee training for 2 hrs on 7th Dec online which will be circulated to members
- **Council Budgetary synopsis in Induction Pack**
The chair expressed the view and the Committee agreed that the budgetary synopsis provided by Bernie Woods HOF for the new induction pack whilst enlightening did

not deal with the actual financing of the Council in the manner envisaged. The Chair confirmed he would correspond with Bernie on the matter.

It was noted that discretionary Council spending was quite small.

- Internal Audit Review

- a. The Public Spending Code and implementation of 8 recommendations:

Joe McGuinness advised that this matter had been discussed at Management Team and they did not agree with all the recommendations. He advised that should the Committee have any concerns they should report to CE through normal reporting process.

The Chair advised he will address this again when all members are present.

- b. Internal auditors

The continued lack of completion of internal auditors' reports was again noted. Joe McGuinness advised he knows work is being done, and awaits two reports.

- 2020 Auditors Report

The Chair requested that Paddy McCabe Local Government Auditor, be invited to attend the next meeting.

- Audit Tracker

Review of the audit tracker would be placed on the agenda for the next meeting.

3. Review of report from Internal Auditor (IA) on progress of IA reports

Members discussed the report forwarded by the internal auditors. The Chairperson noted that progress had been made on some items, some sat with Management for response and some had no progress for a couple of months. In relation to Vacant Dwellings the auditors noted that they had received no response to their queries following the issue of 6 reminders and DOS Joe McGuinness was requested to follow up on this.

In his report under Section 120(1) (c) of the Local Government Act, 2001 Paddy McCabe commented that of the eight audits scheduled for 2020 only 4 had been completed by the internal auditors. While it was recognised that the appointment of the Internal Auditor was an Executive Function, the Audit Committee requested its concerns over the timeliness of the completion of the internal audits be brought back to the Management Team and raised early in the New Year with the Internal Auditor.

The scheduling of Internal Audits and performance of the Internal Auditor was requested to be included as an agenda item for the Committee in early 2022.

4. Annual Financial Statement 2020

Bernie Woods, Head of Finance was thanked for attending the meeting and gave an overview of the Annual Financial Statement for 2020. The following items were specifically dealt with by Bernie:

- The financial impact of COVID-19 including recoupment from the Department of grant funding for income lost and the extra costs incurred to maintain essential services (eg. IT improvements, sanitation & social distancing mitigation measures).
- Rates waiver changes and the unknown impact on businesses (and rates collection) once COVID assistance measures are fully removed.
- Unfunded Balances and how these are deal with.
- Changes to Local Property Tax bands and how that might impact on funding and services. Members were advised that €9.8million is received annually by Louth County Council from Local Property Tax, and the as yet, unknown impact of the new valuation scheme.
- Restart grants for businesses whilst 100% funded nonetheless, incur non-refundable administration costs in their execution.
- Development Contributions / Development Levies – collection and enforcement issues.

On questioning on overall controls, the Head of Finance Bernie Woods stated that she was satisfied that appropriate controls are 'in place as best we can'.

The Committee requested that the DOS express its thanks to Paddy McCabe, External Auditor.

5. Formulating Standing Orders for Audit Committee

Following a brief discussion on this item Joe McGuinness, Director of Services agreed to provide draft Standing Orders for consideration at the next Committee Meeting. Members were advised that these would then have to go to full council for ratification.

6. Discussion on NOAC annual report

Richard Bowden, Chair, advised Members of his recent online attendance at the NOAC annual Good Practice in Local Government event. Items covered included seven x 15minute presentations from County Councils highlighting innovative works. These comprised.

- A Weather Impact Register App from Mayo County Council.
- Overview of a URDF (Urban Regeneration and Development Fund) scheme in Galway City which collaborated with the private sector.
- Sustainable Development Goals from Meath County Council which described coordination with local and voluntary groups to carry out simple community projects to assist climate action.

- Virtual County Development Plan from Dún Laoghaire Rathdown County Council.
- Rural Working Hubs, from Longford County Council.
- Streetscape Development from Cork City Council which started with one street and has expanded into 17 streets.
- COVID Chatbot from Fingal County Council, which assists customer service and set standard FAQs which will be expanded to match the Local Government Services catalogue

The NOAC report issued to Members was discussed and a request for a copy of the Local Authority Performance Indicator Report 2019 as referenced in the report was made. The benefits of keeping abreast of the reports as issued was mentioned, and a request for a system of informing Audit Chairpersons as they issue was made.

AOB –

The date of the next meeting was confirmed as the 9th December at 9 a.m. in the Setanta Room. Meeting format for 2022 was provisionally given as 6 meetings, half of which should be held online and half face to face, if possible.

That concluded the business of the meeting.

Confirmed at Meeting held on:

24-02-2022

Chairman:

Richard Bowden

Meetings Administrator:

Alice Quinlan