

## **Louth County Council Audit Committee**

Minutes of the meeting of the Louth County Council Audit Committee held in the Setanta Room, Co. Hall, Dundalk on Thursday 7<sup>th</sup> November, at 09.30a.m.

**Present:** Mr. Gerry Leydon (Chair)  
Mr. Gerard Murphy  
Ms. Irene McCausland  
Cllr. Sean Kelly (remote)  
Cllr. Ejiro O-Hare Stratton (remote)

**In attendance:** Joe McGuinness, Temporary Chief Executive  
Bernie Woods, Director of Finance  
Thomas McEvoy, Director of Services  
Ger Murphy, Director of Services  
David Jones, Director of Services  
David Hanratty, A/Director of Services  
Bryan Coughlan, Meeting Administrator

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### **1. Management Team Introduction and Briefing**

The Temporary Chief Executive introduced the Louth County Council Management Team and each member delivered a presentation on their own directorates, outlining the work of the section and the key challenges it faces. The Audit Committee asked a variety of questions regarding each directorate and answers were provided.

### **2. Local Government Auditor Introduction**

Paddy McCabe, Local Government Auditor, was introduced to the Committee. Mr. McCabe explained that he is employed by the Department of Housing, Local Government and Heritage but that his role is independent. He further outlined his three primary annual outputs in respect of each Local Authority and what is contained in each. These are:

- Audit Opinion (of the Audited Annual Financial Statement)
- Audit report
- Management Letter

In response to queries from the Committee, it was clarified that the Management Letter is not sent to the Audit Committee and also that the Auditors Report is final.

### **3. Internal Auditor**

Vincent Teo of Crowleys DFK was introduced to the Committee. Crowleys DFK act as Internal Auditor to the Council. The Internal Audit process was outlined by the Temporary Chief Executive who clarified that while the views of the Audit Committee are listened to, it does not have a formal approval process in selecting audits.

#### 4. Next Meeting

The next meeting of the Audit Committee will take place at 9.30am on 28<sup>th</sup> November in County Hall, Dundalk.

Confirmed at meeting held on: 28/11/24

Chairman: [Signature]

Meeting Administrator: [Signature]