



Rialtas na hÉireann  
Government of Ireland

# **Statutory Audit Report to the Members of Louth County Council for the Year Ended 31 December 2021**

## **Local Government Audit Service**

Prepared by the Department of Housing, Local Government and Heritage  
[gov.ie/housing](http://gov.ie/housing)

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# Auditor's Report to the Members of Louth County Council

## 1 Introduction

I have audited the Annual Financial Statement (AFS) of Louth County Council for the year ended 31 December 2021, which comprises the Statement of Accounting Policies, Statement of Comprehensive Income, Statement of Financial Position, Funds Flow Statement and notes to and forming part of the accounts. The financial reporting framework that has been applied in its preparation is the Code of Practice and Accounting Regulations for Local Authorities, as prescribed by the Minister for Housing, Local Government and Heritage.

My main statutory responsibility, following completion of the audit work, is to express my independent audit opinion on the AFS of the Council, as to whether it presents fairly the financial position at 31 December 2021 and its income and expenditure. My audit opinion, which is unmodified, is stated on page 5 of the AFS.

The Council is by law, responsible for the maintenance of all accounting records including the preparation of the AFS. It is my responsibility, based on my audit, to form an independent opinion on the statement and to report my opinion. I conducted my audit in accordance with the Code of Audit Practice. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the AFS. It also includes an assessment of the significant estimates and judgments made by the Council's management in the preparation of the AFS, and of whether the accounting policies are appropriate to the Council's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations, which I considered necessary to provide sufficient evidence to give reasonable assurance that the financial statement is free from material misstatement, whether caused by fraud or error.

This report is prepared in accordance with Section 120(1) (c) of the Local Government Act, 2001 and should be read in conjunction with the audited AFS.

## 2 COVID-19 – Impact on Local Authorities

### 2.1 Overview

The COVID-19 outbreak and the emergency measures taken to mitigate it have continued to have a significant impact on the finances of local authorities during 2021. This has resulted in a reduction in income from some sources, an increased level of COVID-19 related expenditure and related government subvention for the local authority.

At a national level in 2021, the Government introduced the Small Business Assistance Scheme for COVID (SBASC) and extended the Rates Waiver Scheme to support businesses, as noted in paragraphs 2.2 and 2.3 below.

As agreed by the General Accounts Working Group, the audited Annual Financial Statement for 2021 includes revised Notes 23 and 24 in relation to the rates waiver and SBASC respectively.

## **2.2 SBASC Scheme**

As part of the Government's 2021 COVID support package, the Small Business Assistance Scheme for COVID (SBASC) was introduced as a direct aid to companies, self-employed, sole traders or partnerships with a minimum turnover of €50,000 who were not eligible for the Revenue scheme CRSS, Fáilte Ireland Business Continuity Scheme or the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media's Live Performance Support. The scheme was funded by the Department of Enterprise, Trade and Employment but was administered on its behalf by the Local Authorities.

The SBASC II Scheme was introduced in the second quarter in 2021 and included businesses which were not operating from rateable premises. A €1,000 grant was also introduced for businesses with a pre-COVID turnover between €20,000 and €49,999.

As with the Restart Grant Schemes in 2020, each business had to self-certify by completing the application that it met the relevant criteria. The Local Authority was required to verify the application against rate accounts, where one existed, and to confirm that the applicant had fully completed the application including the declaration.

Accordingly the audit of expenditure under these schemes, which amounted to €511k in Louth County Council for the year ended 31 December 2021, was limited to the specific responsibilities of local authorities, as set out above, and did not include the verification of other eligibility criteria declared by the applicants.

The accounting treatment for this is set out in Note 24 in the AFS.

## **2.3 Rates Waiver Scheme**

The Government continued its support for the local government sector, with the provision of an amended commercial rates waiver in 2021. This waiver, funded by Government, at a cost of €542m supported local businesses in payment of their rates bills, and ensured continuity of services at local authority level.

The total amount received by Louth County Council for the year ended 31 December 2021 was €10.5m. The accounting treatment for this is set out in Note 23 in the AFS and further disclosure is included in Appendix 7.

In 2021, as in 2020, the methodology and manner for calculating rates income collection differed from previous years.

## **2.4 Reimbursement for Loss of Goods and Services Income and COVID-19 Related Expenditure**

The Department reimbursed the Council for the loss of goods and services income and additional expenditure incurred by them as a result of COVID-19. The total amount received by Louth County Council for the year ended 31 December 2021 was €1.78m, split between €1.33m for the loss of goods and services income and €0.45m for additional COVID-19 related expenditure.

## **3 Financial Standing**

### **3.1 Statement of Comprehensive Income**

A surplus of €1.4m was recorded by the Council after net transfers to reserves of €7.4m. Details of over / under expenditure are included in Note 16 to the AFS. These were approved by the members at the April 2022 meeting of the Council in accordance with Section 104 of the Local Government Act 2001.

### **3.2 Statement of Financial Position**

Details of significant movements in the finances of the Council include the following:

- An increase in work in progress of €1.8m. This includes €2.4m on the Cox's Demense Regeneration Scheme 2B, €1.2m on the N52 Park and Share facility and €0.6m on the purchase of the Dominican Church Drogheda, coupled with a reduction of €2.2m on the Father Finn Park housing construction scheme.
- Long term debtors/creditors 'Other' increased by €31.3m and €32.9m respectively due to the provision of capital asset leasing facilities to approved housing bodies (AHBs)
- Bank investments increased by €12.7m while cash at bank decreased by €2.5m. This is due to the timing of grants received including rates waiver support mentioned at paragraph 2.3 above.
- An increase in creditors and accruals of €4.4m which includes a provision of €5.0m made for the purpose of addressing future rates revaluation appeals from customers.

## 4 Income Collection

### 4.1 Summary of Income Collection

Income Source	Yield %		Debtors €m	
	2021	2020	2021	2020
Rates	76	63	10.3	11.0
Rents & Annuities	84	81	2.5	3.0
Housing Loans	88	85	0.2	0.3

### 4.2 Rates

The collection yield in respect of rates increased to 76% compared to 63% in 2020. As highlighted in paragraph 2.3 above, due to the ongoing effects of COVID-19 on the economy, in 2021 the Department introduced a further rates waiver (credit in lieu). If this sum had been categorised as 'Collected' rather than as 'Waivers and Credits' the percentage collected would have been 82% (80% in 2020).

The local authority continues to monitor arrears of rates. COVID-19 has had the effect of having to renegotiate payment plans with some customers.

#### Chief Executive's Response

The auditor's comment is noted. The continuation of the Government's rates waiver scheme in 2021 again prevented a major loss of income for the local authority.

### 4.3 Rents and Annuities

The collection yield continued to improve at 84% in 2021 compared to 81% in 2020. Gross arrears at the end of 2021 totalled €2.9m (€3.3m in 2020). The Council has appointed a rent inspector who assists in the follow up of arrears by making contact with tenants on a 'one to one' basis and providing support.

#### Chief Executive's Response

The addition of the rent inspector has greatly improved the capacity of the rent collection team. The focus of the inspector is on the most difficult cases of arrears and the home visits are paying a dividend but will need to be maintained to see the collection rate continue to improve.

## 4.4 Housing Loans

The collection yield in respect of housing loans increased to 88% from 85% in 2020. There was a slight increase in gross arrears at the end of 2021 at €381k (€351k in 2020). Training on the Mortgage Resolution Process (MARP) was provided to new staff assigned to the section during 2021 to assist in the follow up of housing loan arrears.

### Chief Executive's Response

The training provided to the new staff was certainly very worthwhile and assisted us in improving our collection rates.

## 5 Audit Adjustments

The following audit adjustments were made to the AFS:

- (a) An adjustment of €3.8m was made from the capital account (rates revaluation appeals reserve) to creditors and accruals, to create a provision for future rates revaluation appeals from customers. This was done to comply with circular Fin 03/2022 issued by the Department which outlines the accounting treatment to be applied in accounting for these appeals.
- (b) An adjustment of €1.2m was made to reduce the rates provision for bad debts and to increase the provision mentioned at (a) above to €5m.

The above adjustments do not affect the income and expenditure account.

## 6 Debtors

### 6.1 Government Debtors – Housing Directorate

At the end of 2021, an amount of €9.1m (€7.5m in 2020) was outstanding from the Department with regard to claims submitted by the local authority in respect of housing activities. Currently, €1.3m of this amount remains outstanding. Sums of €425k and €526k relate to claims made in 2020 and 2021 respectively while €379k relates to claims made in 2019 and prior.

These outstanding amounts should be followed up with the Department for review / payment.

## **Chief Executive's Response**

The housing finance team continue to engage with Department officials to find a resolution to the outstanding accounts. Significant progress has been made on the historical accounts and the work will continue until the matter is resolved.

## **7 Fixed Assets**

### **7.1 Accounting for Fixed Assets and Work in Progress (WIP)**

A review of fixed assets and WIP noted the following:

- The cost of a housing unit included in fixed assets is overstated by €1.2m
- Legal title remains outstanding with regard to a housing unit included in fixed assets, acquired under the CPO process, due to an incorrect date having been included on the original vesting order
- A small number of assets require review to ensure their inclusion in fixed assets in the AFS, capitalised at the correct amount and insured
- A road constructed and completed remains included in WIP at a cost of €1.2m.

These matters were not corrected in the AFS. These have no impact on the income and expenditure account.

## **Chief Executive's Response**

- The overestimate resulted from a typing error where the value of the property was entered as €1.33m instead of €130k – this error has been corrected in 2022
- Registration of the property is not yet complete due to an error in the dating of the vesting order by the law agent. This matter is currently being addressed.
- All outstanding matters relating to fixed assets will be reviewed to ensure accurate inclusion in the 2022 AFS.

### **7.2 Land at Inner Relief Road**

Proof of title was requested and obtained to substantiate land included in fixed assets in the AFS at a cost of €5.4m. However, the relevant land on the associated map provided, is developed land which includes a commercial retail park. According to the Council's property register, the Council no longer has an interest in this land (see paragraph 7.4 below).

At the conclusion of the audit, this matter was being investigated by the Council.

### **Chief Executive's Response**

This relates to the treatment of assets, at the time, by Dundalk Town Council, which subsequently disposed of most of this asset. This matter will be updated and regularised.

## **7.3 Acquisition of Housing Units via Compulsory Purchase Order**

It was highlighted at the previous audit that the local authority has been involved in a CPO process of acquiring vacant properties to provide for social housing. The total approved budget allocated by the Department for this scheme was €15.6m. However, it has been estimated that the total cost of completing this programme will be in the region of €22.1m. At the end of 2021, the total expended on this scheme (including accrued expenditure) amounted to €20.9m.

There remain issues in agreeing final compensation payments with a number of previous owners of these properties.

The Council are in ongoing discussions with the Department with a view to resolving these matters.

### **Chief Executive's Response**

Extensive work has been carried out by the housing finance team in conjunction with the Department technical team to agree and finalise the CPO accounts. Bundles six and seven are at an advanced stage and payment on these is expected in quarter four 2022. The settlement of these accounts will provide a pathway for the closing and recoupment of monies outstanding on other bundles.

## **7.4 Land / Property Register**

In 2021 the Council completed work on the development of the land / property register. It is recommended that a reconciliation be completed between this register and the Council's financial management system (FMS) to ensure the completeness and accuracy of records.

### **Chief Executive's Response**

This will be considered in conjunction with the Head of Finance and the Director of Organisation Development, and it is hoped to have this completed in the coming year.

## 8 Capital Account

### 8.1 Capital Account Overview

At the end of 2021 there was a net credit balance of €36.4m (€30.4m in 2020) on the capital account. This balance includes debit (adverse) balances totalling €12.8m pertaining to the purchase of land.

Total capital expenditure in 2021 excluding transfers to revenue amounted to €73.9m (€80.9m in 2020). A sum of €58m of this amount relates to housing activities of which €37.4m relates to the payment for capital asset leasing facilities and capital assistance schemes pertaining to AHBs. Total income excluding transfers to reserves amounted to €73.1m (€78.5m in 2020).

### 8.2 Housing Capital Balances

Work is continuing on the investigation of old housing capital balances being brought forward each year for the last number of years. Debit balances totalling €7.4m remain to be resolved through discussions with the Department while debit balances totalling €2.8m are in the process of being investigated by the housing section for possible miscoding / identification of funding of these.

In addition to the above, the following also requires review:

- A credit balance of €871k brought forward from one of the former town councils is being carried forward annually in respect of a project set up for recording income and expenditure on housing acquisitions
- Income of €2.3m which was transferred from the former town councils, and which relates to housing capital projects, continues annually to be carried forward (deferred) in the AFS
- Income is being accrued at the end of each year since 2018 (€259k at the end of 2021) in respect of expenditure incurred on the Cox's Regeneration Scheme 2A. This scheme has been completed some years ago.

These matters should be reviewed in conjunction with the investigation / resolution of the funding of debit balances as outlined above.

#### **Chief Executive's Response**

These matters are being reviewed by the team in the context as outlined – resolution of the funding of debit balances. Progress on the Cox's 2A scheme is advanced and expected to be concluded by the end of 2022.

### 8.3 Funding of Debit (Adverse) Capital Balances - Other Programme Groups

As may be seen from the table below, the Council is continuing to work on addressing debit balances brought forward annually. Debit balances totalling €10.93m were identified at year end as requiring funding from the income and expenditure account over a number of years. Details of these are as follows:

Programme Group	Description	Closing Debit Balance at 31/12/2021 €m	Closing Debit Balance at 31/12/2020 €m	Increase / (Decrease) €m
2	Pay Parking Upgrade	0.18	0.35	(0.17)
5	New Civic Amenity Centre DBC	0.56	0.64	(0.08)
5	Whiteriver Landfill Electricity Generator	0.44	0.44	-
5	Whiteriver Landfill Site - Development of Phase V	4.66	4.82	(0.16)
5	Landfill Energy Recovery Project	0.79	0.56	0.23
5	Landfill Capital Works 2016 to 2018	0.51	0.51	-
5	Improvement To Town Dump DTC	0.76	0.84	(0.08)
6	Franciscan Church/Highlanes Gallery	0.14	0.16	(0.02)
7	2005 Interreg Greer's Pier	0.04	0.05	(0.01)
7	Clogherhead Harbour Improvements	0.39	0.41	(0.02)
7	Annagassan Harbour Refurbishment Works	0.11	0.12	(0.01)
8	New County Offices	1.93	2.13	(0.20)
8	Broadband Ring Project	0.27	0.28	(0.01)
8	Broadband Project Ardee	0.15	0.15	-
<b>Total</b>		<b>10.93</b>	<b>11.46</b>	<b>(0.53)</b>

Other debit balances noted include:

- The 'Rejuvenation of the Market Square '06 DTC', balance of €0.71m in 2021 (€1.3m in 2020) to be funded from a combination of income and expenditure account / development contributions yet to be collected
- The 'Port Access Northern Route' project, balance of €3.27m in 2021 (€3.27m in 2020) to be funded from development contributions yet to be collected.

#### **Chief Executive's Response**

We continue to budget for these projects as part of the annual revenue budget working within the limitations of our resources, but it will take several years to clear them. We also continue to allocate development levies to the projects as they are collected, and we apply for any funding opportunities for all our capital projects.

### **8.4 Fleadh Cheoil Festival**

At the end of 2021 there remained an unfunded debit balance on the capital account of €1.3m in respect of the provision of cash flow facilities for hosting the Fleadh Cheoil festival in 2018 and 2019.

#### **Chief Executive's Response**

A proposal to fund this debit balance over a number of years from the revenue account was presented to the Council members in 2021 but the proposal was rejected by the members. This will, therefore, remain as an unfunded balance on our capital account until a funding source is identified.

### **8.5 Landfill Energy Recovery Project**

The principal and interest on two loans borrowed to fund the production of gas at a landfill is being charged to the capital account. However, there is insufficient income being received from the sale of gas to cover these costs which resulted in loan charges in excess of income of €227k and €155k being charged to this project in 2021 and 2020 respectively. This was not corrected in the AFS. At the end of 2021 there was a debit balance on this project of €0.79m (€0.56m in 2020).

The principal and interest on non-mortgage loans should only be charged to the capital account where they have a corresponding capital funding source from outside the local authority. This is outlined in circular Fin 18/2020.

## Chief Executive's Response

There was originally funding for this loan from the sale of gas but as the gas levels drop year on year, this income no longer covers the full cost of the loan, so going forward, the loan repayments will be funded from the revenue account.

## 9 Loans Payable

### 9.1 Loans Payable Summary

A summary of loans payable at the end of 2021 is as follows:

Loan Type	Balance outstanding at 31/12/2021 €m
Mortgage Loans	23.99
Non Mortgage Loans	61.29
Bridging Finance	5.74
Voluntary Housing Loans	45.56
Share Ownership- Rented Equity	0.02
<b>Total</b>	<b>136.60</b>

### 9.2 Borrowings for the Acquisition of Land

Balances outstanding at the end of 2021 relating to loans borrowed for the acquisition of land totalled €55.99m. €3.24m of this amount is recoupable as it forms part of the land aggregation scheme. Details of the loans making up the remaining balance of €52.75m are outlined below:

Loan No.	Amount Outstanding at 31/12/2021 €m	Date of Commencement of Repayment of Principal	Principal Paid in 2021 €m	Interest Paid in 2021 €m	Added to Principal 2021 €m
1	18.90	Jul-20	0.57	0.19	
2	16.12	Jul-20	0.49	0.17	
3	7.20	Jan-21	0.21	0.07	
4	4.09	Jan-21	0.12	0.04	
5	6.44	Jan-22			0.06
<b>Total</b>	<b>52.75</b>		<b>1.39</b>	<b>0.47</b>	<b>0.06</b>

As may be seen from the table above, €1.86m was paid in 2021, made up of principal and interest of €1.39m and €0.47m respectively. These payments were funded from the income and expenditure account.

With regard to loan number five above, interest totalling €64k was 'rolled up' and added to the capital amount which will commence to be paid in 2022. These loans have a repayment duration of 30 years from the date of repayment of principal as outlined above.

#### **Chief Executive's Response**

Engagement with the Department regarding the land costs continues and we apply for all funding opportunities as they arise.

### **9.3 Variable Housing Loans**

As highlighted in previous audit reports, due to an oversight, two variable affordable loans were borrowed in lieu of bridging finance by the former Dundalk Town Council to construct affordable housing. While bridging loans incur interest only and is refundable from the Department, variable affordable loans incur both principal and interest both of which is non-refundable. Since 2014, capital repayments made on these loans amounted to €1.2m of which €155k relates to 2021.

I have been informed that the reclassifying of these loans as bridging finance has since been addressed whereby the local authority will incur interest charges only (and which is recoupable from the Department), pending their redemption.

#### **Chief Executive's Response**

The Department approved the reclassifying of these loans from affordable to bridging in 2022 and this matter is now resolved.

## **10 Development Contributions**

A total of €4.96m was collected in respect of development contributions in 2021. A review of arrears noted that €626k of contributions related to planning permissions which were superseded by new permissions and therefore, should not be included as arrears. This was not corrected in the AFS. This does not affect the income and expenditure account.

Some payment plans with developers are based on completing developments in phases. Therefore, site inspections are necessary to identify if construction has commenced on these for the purpose of invoicing / collection of contributions due. Inspections are also necessary to identify cases where commencement notices have been received from developers however, the planning permissions to which they relate have since expired. At the end of 2021, 44 site inspections

were outstanding for completion with none having been completed in the year.

### **Chief Executive's Response**

In order for the development contribution scheme to work, ongoing site inspections of all developments are not normally required, nor would the Council have the resources to carry it out. Aside from our own invoicing and reminder system, non-payments are normally highlighted when due diligence on conveyancing is being done on the sale of properties.

A monthly work programme involving the finance and planning sections has been put in place, reviewing superseding permissions, contributions arrears and identifying priority cases. This will lead to targeted site visits where required.

## **11 Payment of Acting Allowances**

It was noted during 2021, acting allowances were paid to a number of staff for a continuous period exceeding four months where sanction for this was not sought from the Department. This is not in compliance with circular LG (P) 08/12.

### **Chief Executive's Response**

Acting allowances in the first instance are only paid for periods in excess of 84 days. A process of seeking approvals in advance of appointment, from the Department, will be put in place.

## **12 Licence Agreement**

A licence agreement to run for a period of two years was drawn up in February 2017 with the owners of a property for use by the Council for office staff accommodation and car parking facilities. However, while this agreement expired in 2019, it was not renewed. In the meantime, the Council continues to avail of the use of this property.

Payments have not been made by the Council for the use of this property to date, as no invoices have ever been received from the owners. At the end of 2021 a sum of €318k was accrued in the AFS in respect of the costs for its use.

### **Chief Executive's Response**

Louth County Council is, in this case, the tenant and has made multiple attempts to update matters with the landlord including to seek the issue of invoices that will allow payment of the due rent. The Council will continue to rectify this matter. We have provided for this expenditure in our accounts.

## **13 Irish Water - Transfer of Properties**

While work is ongoing on the transfer of title of properties to Irish Water, five sites are included in fixed assets in the AFS at a total cost of €1.7m. These are subject to sub division of folio, whereby a portion of this land will transfer to IW while the remainder will be retained by Louth County Council. The percentage of land to be transferred to IW has not yet been agreed by both parties.

### **Chief Executive's Response**

The above is part of the project to transfer all water / wastewater assets to Irish Water. It is a very slow process due to having to record first registration with the Property Registration Authority for most of the lands and then having to draw up the legal papers to activate the transfer. It will take several years before the project is completed.

## **14 Procurement**

The procurement module which forms part of the local authority's financial management system (FMS) provides transparency in the 'Purchase to Pay' cycle and also in analysing actual expenditure against national and local frameworks. To date this module has not been implemented by the local authority. A key control of this module is to ensure compliance with recommended public procurement practice and value for money in the tendering for goods and services.

### **Chief Executive's Response**

With the upgrade of the financial system in 2022 we are now going to roll out this module throughout the organisation.

## **15 Ethics Register**

Part 15 Section 171 of the Local Government Act 2001 requires Council members and designated staff to submit an annual ethics declaration of interests. At the time of completion of the audit, all ethics declarations had been received in the Council.

## **16 Governance and Propriety**

### **16.1 Governance**

Corporate governance comprises the systems and procedures by which enterprises are directed and controlled. It is management's responsibility to ensure that such systems and procedures exist and are robust.

### **16.2 Internal Audit**

The internal audit function in the Council is provided by an external firm of professional financial service providers. Five audit reports were completed in 2021 while one report was in 'draft' form with work ongoing on a further two audits.

It was noted during a review of recommendations made in internal audit reports, a number of these have not yet, or have only been partially implemented. Where recommendations have been agreed for implementation, these should be implemented as soon as possible.

Requests for information, in addition to management responses to recommendations made in internal audit reports should be provided to internal audit in a timely manner. This will assist in the timely completion of internal audit reports.

#### **Chief Executive's Response**

The auditor's comment is noted. COVID-19 had an effect on the full audit process as staff were not always in the office to access records. The process has been reviewed and we have introduced a quarterly review of audit recommendations to ensure they are being implemented.

### **16.3 Risk Management**

The Council has in place a Strategic Corporate Risk Register which incorporates the overarching risks of the local authority with corresponding mitigating measures to address these. This register is reviewed on a quarterly basis by the senior management team of the Council. The local authority also has in place a Risk Management Policy. This policy was updated in March 2021.

#### **Chief Executive's Response**

The Council has a robust Risk Management process at both strategic level and Directorate level with quarterly reviews at all levels.

## 16.4 Anti-Fraud and Corruption Strategy & Investigation

The Council has in place an Anti-Fraud and Corruption Strategy & Investigation Process, which was updated and approved by the Chief Executive in November 2020.

## 16.5 Protected Disclosures Policy

A Protected Disclosures Policy, adopted by the Chief Executive in 2019 is available on the local authority's website.

## Acknowledgement

I wish to record my appreciation for the courtesy and co-operation extended to audit by the management and staff of the Council.

A handwritten signature in black ink that reads "Patrick McCabe". The signature is written in a cursive style with a loop at the end of the name.

Patrick McCabe

Local Government Auditor

19 October 2022

[gov.ie/housing](http://gov.ie/housing)

