

Louth County Council Audit Committee

Minutes of the meeting of the Louth County Council Audit Committee held in the Setanta Room, County Hall, Dundalk on Thursday 17th April, at 09.30a.m.

In attendance: **Audit Committee Members**
Mr. Gerry Leydon (Chair)
Mr. Gerard Murphy
Cllr. Ejiro O'Hare Stratton (Online)
Cllr. Séan Kelly

Apologies: Ms. Irene McCausland

In attendance: **Executive**
Mr. David Conway, Chief Executive
Mr. Joe McGuinness, Director of Services
Ms. Bernie Woods, Director of Services
Ms. Sinéad Dooley, Meetings Administrator

-
1. **Minutes of meeting held on 28th November 2024**
Adoption of the Minutes of the meeting of 23rd January 2025, was

Proposed by: Cllr. Séan Kelly
Seconded by: Mr. Gerard Murphy
And agreed.

2. **Matters Arising**

Internal Audit Plan

Director of Services, Mr Joe McGuinness advised that he had highlighted to the Senior Management Team the Audit Committee's concerns in respect of the ambitiousness of the Internal Audit Plan. The Management Team accepted the Audit Committee's advice, and the Internal Audit Plan was subsequently reduced to a more manageable schedule and would be circulated to the Committee.

Action 1: Revised Internal Audit Plan to be circulated to Audit Committee Members.

3. **Conflicts of Interest**
None declared.

4. **Audit Committee Work Programme 2025**

Members noted the Work Programme for 2025 which had been circulated by the Chairperson in advance of the meeting. Chief Executive, Mr David Conway suggested that the cover page should allow for version control to record any variations that may be made to the plan.

Mr Conway took the opportunity to advise Members that in recognition of the synergies between finance and audit & risk, that going forward the role of Secretariat of the Audit Committee would be assumed by the Director of Finance and System Support, Ms Bernie Woods with administrative support provided by Corporate Services.

It was noted that the Audit Committee Work Programme 2025 would be presented to the Council meeting of 28th April for adoption.

In reference to item No. 6 of the Work Programme – Preparation of the Audit Committee Annual Report as required by Regulation 15, the Chair, Mr Gerry Leydon, committed to circulating a draft report to Members via email in May.

It was agreed that the Work Programme should include a review meeting with the Local Government Auditor. Mr Leydon committed to updating the Work Programme accordingly and recirculating by Tuesday 22nd April.

Action 2: Cover page to incorporate version control.

Action 3: Work Programme to be presented to the Council meeting of 28th April for adoption.

Action 4: Draft Annual Report to be circulated to Members via email.

Action 5: Work Programme to be updated to include a review meeting with the Local Government Auditor.

5. Revised Standing Orders

Members were advised that the Revised Standing Orders would be updated to reflect the change in Secretariat to the Audit Committee from Director of Organisational Development to Director of Finance and System Support and presented at the Council meeting of 28th April for noting.

The revised Standing Orders were approved as:

Proposed by: Cllr. Séan Kelly

Seconded by: Cllr. Ejiro O'Hare Stratton

And resolved.

Action 6: Standing Orders to be updated to reflect the change in Secretariat.

Action 7: Revised Standing Orders to be presented at the Council meeting of 28th April for noting.

6. Draft Audit Committee Charter

Members were advised that the approved Draft Audit Committee Charter would be presented at the next Council meeting, scheduled for 28th April, for formal adoption.

Action 8: Draft Audit Committee Charter to be presented at the Council meeting of 28th April for formal adoption.

7. Consideration of any statutory reports or requirements

o Annual Financial Statements

It was noted that the unaudited Annual Financial Statements would be presented to the Audit Committee in July for review while the Audited Financial Statements and Auditor's Report will be available in November.

o Local Government Audit Reports

Local Government Audit Reports are expected by year end.

- Annual Meeting with Chief Executive, Local Government Auditor or Internal Auditors
Chief Executive, Mr David Conway was welcomed to the meeting and to his position as Chief Executive of Louth County Council.

Mr Conway expressed appreciation to the external Members for the critical work they carry out as participants in the Audit Committee. He recognised the scale of work conducted and asserted his commitment to providing assistance and support to the Committee. He advised of his hope to attend each of the meetings emphasising his view on the benefits of an Audit Committee which he considers to be an essential tool; not only for good organisational governance, but for driving business forward. Mr Conway indicated that he had given some consideration to the number of members on the committee and suggested, mindful also of the need to maintain gender balance, that it should be expanded to include a further two persons with requisite experience in risk and audit. This suggestion was welcomed by Members, and it was agreed that the Committee would bring forward nominations for consideration.

Mr Conway also advised that he would be making some small structural changes within the Executive to clarify, assist and improve the overall efficiency and effectiveness of the organisation. He noted that challenges existed but expressed both gratitude and excitement at being in a position to lead the organisation forward. When asked if there was any area that the Audit Committee should focus on, Mr Conway expressed a desire to ensure the focus was broader than financials and invited the Committee to probe the robustness of procedures generally with a view to ensuring governance practices complied with national level expectations.

Action 9: Members to bring forward nominees for consideration as additional Committee members.

Action 10: Service Delivery Plan 2025 to be shared with Members.

8. Internal Audit Report – Pay and Display

Members considered the Internal Audit Report, compiled by Crowleys DKF, on the effectiveness of the controls implemented to manage and monitor Louth County Council's Pay and Display parking system. The report identified 2 high (Reconciliation, Management, Repair & Maintenance of pay and display machines) and 3 medium (Imposing of fines, Appeals Procedures, and Policies & Procedures) rated findings which require action by Management.

It was noted that Management had accepted the recommendations, some of which have since been implemented with the remaining being proactively addressed.

9. Local Government Audit Services Overview Report year ended 31 December 2023

Members considered the Local Government Audit Services Report which summarises the financial performance of the 31 local authorities audited for the year ended 31st December 2023, together with a summary of the main audit issues arising.

While it was recognised that Louth County Council maintained a good position throughout the report, comment was sought in respect of the slight decrease in rates collection. Director of Services, Ms Bernie Woods advised that the CCMA set annual rate collection yield targets which vary between local authorities and confirmed that Louth County Council was limited in the % of write offs it could administer noting also that vacant properties are not fully written off and judgment mortgages remain "on the books" until they can be written off. Additionally, tenants may enter payment plans resulting in payment on a slower basis.

It was noted that the findings of the report highlighted weaknesses generally in capital balance management and procurement compliance. Ensuing discussion suggested that these findings supported a business case for certain positions to be filled by specialists.

10. Any Other Business

- Members were advised that several avenues were being explored with a view to securing appropriate training for the Audit Committee as a matter of priority.
- Chief Executive, David Conway advised that on 9th January 2025, the Executive made a report to An Garda Síochána regarding missing IT equipment from its main office at the Millennium Centre, Dundalk. The missing equipment was identified as part of routine internal audit procedures. As the matter has been referred to An Garda Síochána, and an investigation ongoing, no further comment could be made at this time but Mr Conway confirmed that the matter would be brought to that attention of the Audit Committee again.
- The forthcoming retirement of Director of Services, Joe McGuinness was acknowledged and the Committee expressed appreciation for all his guidance, support & assistance, stating that he was "a real good ambassador for Louth and will be a loss" but wished him well on his retirement.

Date of next meeting

Next meeting of the Audit Committee will take place on **3rd July** at 9.30am.

The meeting concluded.

Summary table of Actions Arising

No.	Action	Responsible
1.	Revised Internal Audit Plan to be circulated to Audit Committee Members	Executive
2.	Cover page to incorporate version control	Committee
3.	Work Programme to be presented to the Council meeting of 28 th April for adoption	Executive
4.	Draft Annual Report to be circulated to Members via email	Committee
5.	Work Programme to be updated to include a review meeting with the Local Government Auditor.	Committee
6.	Standing Orders to be updated to reflect the change in Secretariat	Executive
7.	Revised Standing Orders to be presented at the Council meeting of 28 th April for noting	Executive
8.	Draft Audit Committee Charter to be presented at the Council meeting of 28 th April for formal adoption	Executive
9.	Members to bring forward nominees for consideration as additional Committee members.	Committee & Executive
10.	Service Delivery Plan to be shared with Members.	Executive

Confirmed at meeting held on: 16 July 2025

Chairman: [Signature]

Meeting Administrator: [Signature]