

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 16th July, at 09.30a.m.

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

Apologies:

In attendance: **Executive**
Mr. David Conway, Chief Executive
Ms. Bernie Woods, Director of Services
Ms. Joanna Kelly, A/Director of Services
Ms. Susan Deery, A/Meetings Administrator
Mr. Vincent Teo, Crowleys DFK
Mr. Paddy McCabe, Local Government Auditor

Conflicts of Interest

None declared.

1. **Minutes of meeting held on 17th April 2025**
Adoption of the Minutes of the meeting of 17th April 2025, was

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

2. **Matters Arising**

It was confirmed that the Audit Committee Work Programme was presented to Council, and the Financial Statement is on the Audit Committee agenda for discussion today.

The members sought a copy of the revised Internal Audit Plan.

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

3. **Audit Committee members minus the Executive to meet with Vincent Teo, Internal Auditor**

Matters discussed with Mr. Teo were highlighted to the Executive, upon their return to the meeting included:

- The target of conducting 8–10 audits annually appear ambitious and may benefit from further review to determine whether a more attainable goal of 4–6 audits per year would be more appropriate.

- Auditing of IT and Cyber Security should be prioritised with an audit to be conducted this year. Mr Teo also advised that legislation will be brought into effect in the Autumn where the council will be required to adhere to the National Cyber Security Standards.
- Recommendations of previous audits was discussed and agreement reached that a tracker would be presented at each Audit Committee meeting highlighting all recommendations and progress made to date.
- Cllr O'Hare Stratton requested a framework of all proposed Audits to be shared with the group.

Action 2: Review number of Audits completed each year and if a reduction of same is required.

Action 3: Prepare Audit Tracker for presentation at each meeting going forward.

Action 4: Share a framework of all proposed 2025 Audits with the group.

3.1 LCC IA 2025: Review of Motor Tax Final Report

Mr. Teo briefed the group with the findings of the Review of Motor Tax Audit Final Report which was completed in June 2025.

The review highlighted:

- 1 x High Risk Finding
- 2 x Medium Risk Finding
- 2 x Low Risk Finding

Cllr Kelly requested that the report include an estimated number of annual transactions and numbers of stock, to provide context for the very small margin of error identified in the stock report.

Following a discussion on the findings, the group commended the audit as presented and acknowledged that the processes within Motor Tax are functioning effectively. Management noted the findings and expressed appreciation to Crowley's DFK and the Motor Tax staff for their cooperation on this matter.

Action 5: Addition of annual transactions and numbers of stock in the audit report findings.

4. Meeting with Local Government Auditor minus the Executive

The Executive left the meeting for the duration of this meeting.

4.1 Meeting with Local Government Auditor with Executive Committee

Matters discussed with Mr. Paddy McCabe were highlighted to the Executive, upon their return to the meeting included:

- There are debit balances on legacy accounts that will take several years to resolve; however, confirmation has been received that long-term plans are in place to address these accounts.
- It was noted that the Local Government Auditor was complementary of his work with the Executive and Staff of Louth County Council.

5. Consideration of any statutory reports or requirements

Unaudited Annual Financial Statements

Bernie Woods, Director of Finance confirmed that a copy of the accounts will be presented to the committee when the audit is fully completed.

6. Update of Risk Review currently underway

Bernie Woods, Director of Finance advised the group of the ongoing review of the council's Risk Registers which have moved from 4 Tier system to a 3 Tier system.

Each Director of Service are currently updating their Risk Register in line with training which was provided. It is hoped that these registers will be completed at end of August/beginning of September and will be presented to the Audit Committee.

Action 6: Prepare a presentation on Risk Registers for next Audit Committee meeting.

7. Effectiveness Review

A discussion was held on the review of each Directorate, focusing on organisational structure, key challenges, and existing controls or efficiencies. It was agreed that internal audits would be carried out in each area to examine the high-risk items identified in their respective Risk Registers.

It was further agreed that, at future Audit Committee meetings, a Director of Services would attend to present their findings and engage in discussions on value for money, best practices, and the challenges involved in managing their function.

It was agreed that Irene McCausland would circulate a copy of the Audit Committee Effectiveness Review which she did with another audit committee.

Action 7: Audit Committee Effectiveness Review report to be circulated with the committee.

8. Training Programme

Outcomes from Training Course

It was acknowledged that recent training which the Audit Committee attended was very useful and grounding.

The training reminded the attendees that their role is not just financial but also procedural and to reinforce good practices within the organisation.

Dates of other Training Events

As Cllr Ejiro O'Hare Stratton was unable to attend the recent training it was agreed that a position on another course would be sought.

Bernie Woods, Director of Finance also advised that the IPA Winter Training Syllabus would be circulated to the group when available.

The chair asked if there were any training / group meetings of all the local authorities audit committees. The CE reported that NOAC run a "Best Practice Information Day" and that we would revert with information as to when this day is being run next.

It was also agreed to investigate if the Metacompliance series of training could be extended to all Audit Committee Members.

Action 8: Seek availability of another course for Cllr O'Hare Stratton

Action 9: Distribute the IPA Winter Training Syllabus to members, when available.

Action 10: Organise Metacompliance training for all committee members

Action 11: Chief Executive to revert with details on the next Best Practice Information Day.

9. Discussion on increase in Audit Committee Membership numbers

Bernie Woods, Director of Finance outlined the legislation where it confirms Audit Committee membership. As it stands Louth County Council are not in a position to increase their numbers, however, it was agreed that the Executive would speak with the Department to ascertain if anything could be done.

The Chief Executive added that should the Audit Committee require any particular skill base or report to be completed that the Executive would assist in all instances.

Action 12: Contact the Department to establish if committee numbers can be increased.

10. Any Other Business

Chief Executive David Conway briefed the group that An Garda Siochana are issuing a file the Director of Public Prosecutions as a result of the ongoing investigation into missing laptops from Louth County Council.

11. Date of next meeting

Next meeting of the Audit Committee will take place on **25th September** 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.	Meetings Administrator
2.	Review number of Audits completed each year and if a reduction of same is required.	Executive
3.	Prepare Audit Tracker for presentation at each meeting going forward.	Executive
4.	Share a framework of all proposed 2025 Audits with the group.	Meetings Administrator
5.	Addition of annual transactions and numbers of stock in the Motor Tax Audit report findings.	Executive
6.	Prepare a presentation on Risk Registers for next Audit Committee meeting.	Executive
7.	Audit Committee Effectiveness Review report to be circulated with the committee.	Irene McCausland
8.	Seek availability of another course for Cllr O'Hare Stratton.	Meetings Administrator
9.	Distribute the IPA Winter Training Syllabus to members, when available.	Meetings Administrator
10.	Organise Metacompliance training for all committee members.	Meetings Administrator
11	Chief Executive to revert with details on the next Best Practice Information Day.	Chief Executive
12	Contact the Department to establish if committee numbers can be	Bernadette

	increased.	Woods
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Confirmed at meeting held on: 2/10/25

Chairman: [Signature]

Meeting Administrator: [Signature]