

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 Monday 3rd November 2025, at 10a.m.

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

Apologies:

In attendance: **Executive**
Ms. Bernie Woods, Director of Services
Ms. Susan Deery, A/Meetings Administrator
Mr. Paddy McCabe, Local Government Auditor

Conflicts of Interest

None declared.

1. Audit Committee Members to meet with Local Government Auditor on the 2024 Audit Report

Mr. Paddy McCabe, Local Government Auditor presented the Audit Committee Members with the Statutory Audit Report of Louth County Council for the year ended 31st December 2024 and highlighted the following key areas:

7.2 Property Asset Register

Mr. McCabe advised that a sample of selected assets appeared in both the Financial Management System and the Property Asset Register. However, work is ongoing to ensure that all assets owned by the Council are appropriately recorded.

Irene McCausland enquired about the implications of not having an exact, up-to-date, and accurate record. Mr. McCabe responded that while there are no immediate implications, maintaining an accurate register is considered good governance.

Cllr O'Hare Stratton sought clarification on why this register was not accurate. Mr. McCabe explained that the Council owns a significant number of properties that were never registered, as they were acquired prior to the implementation of mandatory registration. There is now a requirement to apply for First Registration Title, which is a slow process, though progress is being made.

Bernie Woods, Director of Finance, confirmed that all assets are recorded in the Financial Asset Register and that the Council's accounts are not impacted by the Property Asset Register being incomplete or outdated.

Gerry Leydon requested information on the scale of the outstanding issue and asked whether there

was a risk of insufficient insurance coverage. Mr. McCabe assured that there is no such risk, insurance reconciliation is conducted annually with Irish Public Bodies, and general cover is in place for all properties owned by the local authority. He further advised he would provide details on the outstanding properties yet to be recorded.

Action 1: Provide details on outstanding properties to be recorded on the PRA.

14 Governance of Approved Housing Bodies (AHB's)

Mr. McCabe advised that, as of 2025, he has received evidence indicating that the local authority has addressed issues relating to quarterly reporting and annual statements of occupancy. However, work is still ongoing in relation to the inspection of Approved Housing Body (AHB) properties.

Gerry Leydon requested information regarding potential exposure and risk. Mr. McCabe explained that AHB recoup payments from the local authority, making it the authority's responsibility to ensure that social housing clients are appropriately housed. Bernie Woods, Director of Finance, confirmed that while a full reconciliation had not been carried out in the past, significant work has been undertaken in 2025 to address this matter. She noted that inspection activity has increased across all housing areas, including the Housing Assistance Payment (HAP) scheme, the private rental sector and AHB-managed stock.

8 Capital Account

Paddy McCabe advised that the matter continues to be addressed, though it will take time to fully resolve. He emphasized that it should remain a standing item and be regularly highlighted to the audit committee.

Members discussed item 8.4 regarding the Fleadh Cheoil Festival and the adverse balance of €1.2m. They noted that a previous proposal to address the deficit over several years through the income and expenditure account was rejected by the Council in 2021. Bernie Woods, Director of Finance, advised that a revised proposal will be presented as part of the 2026 draft budget. Irene McCausland further remarked that, should the revised proposal also be rejected, the Council should be asked to develop an alternative plan, expressing concern that the issue has remained unresolved for over five years.

12.3 Hire of plant and machinery for street sweeping operations

Irene McCausland asked whether a Corporate Procurement Plan was in place within the local authority. Bernie Woods, Director of Finance, confirmed that a centralised procurement team has been established and has developed a policy and procedure manual. She added that procurement training will be provided to all staff and monitored through the MetaCompliance system.

The establishment of the Procurement team was welcomed by members.

13 Dundalk Local Area Plan

Gerry Murphy enquired whether any progress had been made regarding the Judicial Review of the Dundalk Local Area Plan. Bernie Woods, Director of Finance, confirmed that legal proceedings remain ongoing. However, she confirmed that all other amendments within the Area Plan have been progressed.

Concerns were raised regarding potential exposure to compensation. Ms Woods confirmed that

provision will be made within the Annual Financial Statement for 2025 to cover this risk.

3 Income Collection

Members expressed concerns regarding income collection, noting Rates Arrears of €5.5m and Rent Arrears of €3.1m.

Bernie Woods, Director of Finance, confirmed that the local authority's payment plan system is operating effectively with dedicated staff in place to support tenants experiencing financial difficulties. She also noted that national-level discussions are underway regarding the potential implementation of rent deductions at source; however, this measure has not yet been agreed at national level.

2. Date of next meeting

Next meeting of the Audit Committee will take place in January with the exact date to be confirmed at a later stage.

Action 2: Susan Deery to ascertain which date in January best suits the members and revert at a later stage.

The meeting concluded.

Summary table of Actions Arising

No.	Action	Responsible
1.	Provide details on outstanding properties to be recorded on the PRA.	Paddy McCabe
2.	Susan Deery to ascertain which date in January best suits the members and revert at a later stage.	Susan Deery

Confirmed at meeting held on: 20.01.2026

Chairman:



Meeting Administrator:

