

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 2nd October, at 09.30a.m.

In attendance: Audit Committee Members

Mr. Gerry Leydon (Chair)
Ms. Irene McCausland
Cllr. Ejiro O'Hare Stratton
Cllr. Séan Kelly

Apologies: Mr. Gerard Murphy

In attendance: Executive

Ms. Bernie Woods, Director of Services
Ms. Susan Deery, A/Meetings Administrator
Mr. Vincent Teo, Crowleys DFK (online)

Conflicts of Interest

None declared.

1. Minutes of meeting held on 16th July 2025

Adoption of the Minutes of the meeting of 16th July 2025, was

Proposed by: Cllr. Séan Kelly

Seconded by: Ms. Irene McCausland

And agreed.

2. Matters Arising

The discussion focused on the number of audits scheduled for completion in 2025 and if further audits should be added to the 2025 work programme. Ms. Bernie Woods confirmed that it had previously been agreed to increase the number of audits in 2026, with the possibility of adding an additional audit before the end of 2025, dependent on resources and timeframes.

3. Audit Committee Members minus the Executive to meet with Vincent Teo, Internal Auditor online at 10.15am

Mr. Vincent Teo joined the meeting online at 10.15am and presented on the following matters:

3.1 Public Spending Code Audit

Mr. Teo confirmed that Louth County Council is overall compliant with both the Public Spending Code and the new Capital Guidelines introduced in January 2024.

During the review period, two projects were examined: the Narrow Water Bridge and the Procurement of Fire Service Gear and Maintenance. No high-priority issues were identified, while four medium-priority findings were noted.

Two systemic control gaps—documentation and adherence to timelines—were highlighted across the organisation. The report underscores the need for strengthened governance, with a focus on enhancing procedures and raising awareness to address these recurring issues.

3.2 Audit Tracker

Mr. Teo informed the group that, following a comprehensive review, a total of 64 internal audit recommendations remain outstanding, 19 of which date back to before 2020. After examining these legacy recommendations, it was decided not to pursue them further due to organisational restructuring and the fact that more recent audits have addressed the relevant issues.

He noted that overall performance was assessed as partially satisfactory. To support progress on the remaining recommendations, a tracking system has now been established. This tracker will be implemented and presented to Senior Management on a quarterly basis to facilitate ongoing follow-up and updates.

4. To agree a date to meet with Local Government Auditor Re: 2024 Audit Report

Ms. Bernie Woods informed the Members that the 2024 Audit Report has been completed and will be submitted to the Senior Management Team for their review and feedback. A meeting is now being requested with the Local Government Auditor and the Audit Committee to discuss the report's findings.

The group proposed holding an online meeting on 13th October 2025 at 10:00 a.m., subject to the availability of all participants. As an alternative, 3rd November 2025 was suggested. The Meeting Administrator will confirm the final date with Members in due course.

Action 1: Meeting Administrator to confirm date of meeting with the Local Government Auditor on the 2024 Audit Report and advise Members of same.

5. Update of Risk Review currently underway

Ms. Bernie Woods informed the Members that the executive Team is in the process of finalising individual section Risk Registers, which will be shared with Audit Committee Members by the end of October 2025. She then presented a sample copy of the IT Risk Register for the committee's review.

Action 2: Risk Registers to be made available to Audit Committee Members by end of October 2025.

6. Effectiveness Review

Ms. Irene McCausland advised the group of a self-evaluation tool which she had prepared and used previously. Ms. McCausland proposed that this spreadsheet would be shared with the committee for completion which was seconded by Cllr Ejiro O'Hare Stratton.

Action 3: Self Evaluation Spreadsheet to be shared with the committee for completion.

7. Training Programme Courses

Ms. Bernie Woods distributed details on suitable training courses run by the IPA with Cllr Ejiro O'Hare Stratton requesting to attend the Code of Governance for Local Authorities

training course, which is being run on 15th October, subject to availability.

Action 4: Meeting Administrator to establish availability on the Code of Governance Course for Cllr Ejiro O'Hare Stratton and book accordingly.

8. AOB

Ms. Bernie Woods requested clarification from the committee regarding the specific information each Director of Service should provide during their update meetings. It was confirmed that Directors are expected to report on high-level risks, key challenges, and relevant organisational updates.

9. Date of Next Meeting

The next meeting will take place on 13th October or 3rd November to discuss the 2024 Audit Report.

The meeting concluded.

Summary table of Actions Arising

No.	Action	Responsible
1.	Meeting Administrator to confirm date of meeting with the Local Government Auditor on the 2024 Audit Report and advise Members of same	Meeting Administrator
2.	Risk Registers to be made available to Audit Committee Members by end of October 2025	Bernie Woods
3.	Self-Evaluation Spreadsheet to be shared with the committee for completion	Meeting Administrator
4.	Meeting Administrator to establish availability on the Code of Governance Course for Cllr Ejiro O'Hare Stratton and book accordingly.	Meeting Administrator

Confirmed at meeting held on: 22.01.2026

Chairman:

Meeting Administrator:


