

Louth County Council Audit Committee

Minutes of the meeting of the Louth County Council Audit Committee held in the Setanta Room, Co. Hall, Dundalk on Thursday 23rd January, at 09.30a.m.

Present: Mr. Gerry Leydon (Chair)
Mr. Gerard Murphy
Ms. Irene McCausland
Cllr. Ejiro O'Hare Stratton
Cllr. Sean Kelly

In attendance: Joe McGuinness, Director of Services
Sinéad Dooley, Meetings Administrator

Note: Items were taken out of sequence, but Minutes are recorded in order of Agenda

1. Minutes of meeting held on 28th November 2024

Adoption of the Minutes of the meeting of 28th November 2024, was

Proposed by: Ms. Irene McCausland
Seconded by: Cllr. Ejiro O'Hare-Stratton
And agreed.

2. Matters Arising

None

3. Conflicts of Interest

None

4. Consideration of any statutory reports or requirements

No matters arising.

5. Consideration of Internal Audit Plan

Joe McGuinness, Director of Services, spoke to the Internal Audit Plan 2025-2026 advising that a multiannual plan had been devised on the advice of Crowley's. The two-year plan, identifying nine audits to be conducted per year, incorporates statutorily required audits, such as Public Spending Reviews, along with a mix of audits in areas that have never been audited (e.g. Motor Tax, Climate Action Mandate, Recruitment and Onboarding, Dundalk Graveyard, Library Service, Local Authority Integration Teams, Sports Grant, Active Travel) and areas in which it has been some time ago since their last audit (e.g. Roads Grant, Health and Safety, Overtime, Cybersecurity Controls, Accounts Payable, Development Levies).

Members considered the multiannual plan to be ambitious and expressed the view that quality should not be compromised by quantity and cautioned against 'audit fatigue'. It was suggested, while noting the importance of internal audits, that 5/6 audits per year would be standard practice. It was also noted that consideration should be given in future internal audit plans for items raised in the LGA and Audit Committee reports on the Annual Financial Statement. Concerns were also expressed in respect of the implementation of resulting recommendations in addition to the ongoing implementation of recommendations from previous audits. It was also noted that two remaining audits from the 2024 Audit Plan were still to be finalized.

Joe McGuinness undertook to highlight the Members' concerns with the Executive and to review the Audit Plan on foot of same. In recognising how matters can arise/develop within a year, the Chair requested that a degree of flexibility be built into the 2026 plan to enable the incorporation of audits to be decided upon closer to the time.

6. Revised Standing Orders

Members considered the Revised Standing Orders as circulated in advance of the meeting. A number of provisions were highlighted including:

- Constitution of Meetings: Important to ensure attendance of a quorum (i.e. 3 Members – at least 1 elected and one non-elected member excluding Executive staff). Attention was also drawn to Standing Order No. 33 whereby if a Member fails to attend at least 75% of meetings of the Committee the matter may be formally referred to the Secretary of the Committee for review.
- Order of Business: To be noted
- Annual Work Programme: Item –

5. An Annual Review of Effectiveness – Irene McCausland undertook to share with the Chair a sample questionnaire for consideration. It was also suggested that 'Value for Money' should be incorporated into the Annual Review of Effectiveness. Standing Order to be amended accordingly.

7. Review of financial and budgeting reporting practices and procedures within the local authority - Joe McGuinness undertook to ask the Finance Director to provide, for the information of Members, a Memo outlining practices and procedures in place.

9. Review the implementation of recommendations contained in the Internal Audit Reports: To include review of suggested actions received from Audit Committee. Standing Order to be amended accordingly.

11. To review the framework of procedures implemented for the management of Risk within the local authority: Risk Registers to be presented annually by each Director at Committee meetings throughout the year.

- Matters specific to the Chair: Induction Programme for Members - Joe McGuinness committed to identifying alternative appropriate service providers to deliver the requisite training as soon as possible.
- The Audit Committee shall meet at least annually with (c) The Chief Executive Officer: Takes place later in the year and affords the Audit Committee the opportunity to raise questions and concerns with the CE.
- Confirmation of Minutes: Provision to be amended to provide for the publication of Minutes. Standing Order to be amended accordingly.

Subject to incorporation of proposed amendments as outlined above, Members approved the Revised Standing Orders.

7. Draft Audit Committee Charter

Members considered the Draft Audit Committee Charter as circulated in advance of the meeting. Subject to the incorporation of a number of minor edits the Charter was:

Proposed by: Mr. Gerry Leydon

Seconded by: Cllr. Sean Kelly

And Approved.

8. NOAC Sectoral Reports

NOAC Sectoral Reports ((a) Debt Management of Collections in Local Authorities and (b) Overview of Energy Efficiency Retrofitting Programme) with accompanying summary reports relevant to Louth County Council were circulated in advance of the meeting.

Members were advised that NOAC Sectoral Reports were not to be considered as 'league tables' but rather resources which could potentially highlight, and/or inform development of, good practice.

It was noted that LCC continues to implement good debt management practices and has either met or exceeded its targets in delivering under the Energy Retrofit Efficiency Programme.

9. Any Other Business

- Statutory Instrument No. 244 of 2014 - Local Government (Audit Committee) Regulations 2014, was brought to the attention of Members for due consideration, particularly provisions setting out obligations to be reflected in the Audit Committee Charter.
- Draft Annual Work Programme will be circulated via email for consideration and subsequent discussion at next Committee meeting.
- It is anticipated that two Internal Audit Reports will be available for consideration at the next Committee meeting.
- New Chief Executive to Louth County Council, David Conway, will attend the next meeting of the Audit Committee.
- Next meeting of the Audit Committee will take place on **17th April** at 9.30am.

The meeting concluded.

Confirmed at meeting held on: 17th April '25

Chairman:



Meeting Administrator:

