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 10th September 2026, at 09.30a.m.

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

Apologies: None

In attendance: **Executive**
Ms. Bernadette Woods, Director of Services
Ms. Anne D Callan, A/Meetings Administrator
Mr. Vincent Teo, Crowleys DFK (online)

Conflicts of Interest
None declared.

1. **Meeting of the 23rd of July 2026 was deferred to 10th of September 2026.**

2. **Minutes of Meeting held on 23rd April 2026**
Adoption of the Minutes of the meeting of 23rd April 2026 was

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

3. **Matters Arising**
None

4. **Internal Auditor Report to Audit Committee – Mr Vincent Teo.**
Mr Teo joined the meeting and briefed the Members on the following matters:

(a) 2024 Contracts Management Above €10k
Mr Teo presented the audit report 2024 Contracts Management Above €10k noting that it reflected a positive audit outcome.

The report looked at 1. Policy & Procedures, 2. System Processes & Controls and 3. Governance & Reporting. He confirmed that there was one high-priority, one medium-priority and one low-priority finding which were identified and outlined for consideration.

Overall the assessment provided limited assurance that the Council's contracts management processes are operating effectively and are generally robust. However Mr Teo recommended that there should be a centralised contracts register, a live contracts database and policies and procedures needed to be updated.

(b) GDPR Compliance Housing Services
Mr Teo presented the audit report on GDPR Compliance Housing Services, noting that it reflected a positive outcome.

He confirmed that there was one high-priority and two medium-priority and four low-priority findings which were identified and outlined for consideration. The high-priority finding related to data storage.

Overall the assessment provided limited assurance that the Council's GDPR Compliance processes in Housing Services are adequate and strong. However Mr Teo recommended a review of storage arrangements for both physical and digital files so that access is restricted; a move to digital only storage and to maintain an access record of individual users.

(c) Public Spending Code Review 2026
Mr Teo presented the audit report on the Public Spending Code Review 2026, noting that it reflected overall a positive outcome.

He confirmed that there was no high-priority finding. However one medium-priority finding was identified in relation to the non-publishing of the Contract Award Notice. Ms Bernie Woods confirmed that CAN is now followed up by the Procurement Section.

Overall, the assessment provided reasonable assurance that the Council's management of public spending processes is operating effectively.

5. Audit Committee's Work Programme 2026
The Audit Committee Work Programme 2026 was reviewed and approved.

Approved
Proposed: Ejiro O'Hare Stratton
Seconded: Gerard Murphy

Action 1. Include Audit Work Programme for status update on each Agenda.

6. Risk Register Review

The Risk Register was circulated to members. Ms Bernie Woods confirmed that while the strategic Risk Register identifies risk at the top level each Department has their own Risk Register. Issues in relation to various risks, including funding, business continuity and cybersecurity were discussed.

7. Audit Tracker

The Audit Tracker was circulated to members and it was confirmed that all new Audits will be added to the Tracker when signed off by Mr Teo. It was acknowledged that the Tracker was very detailed but members found it cumbersome and sought a simplified version. Ms Bernie Woods will liaise with Mr Teo to design an updated draft Tracker to bring to the next meeting.

Action 2. Liaise with Mr Teo to design a simplified Audit Tracker.

8. Training Programme Courses

Ms Bernie Woods noted that there were no new, relevant, courses available in the IPA at present and advised members to notify her if they identified suitable training.

9. Audit Committee Effectiveness Review

It was agreed that the members would review the audit committee effectiveness questionnaire before the year end to compare with the last review done.

10. AOB

None

11. Date of Next Meeting

The next meeting will take place on 22nd October 2026 at 9.30am.

The meeting concluded.

Summary table of Actions Arising

No.	Action	Responsible
1.	Include Audit Work Programme for status update on each Agenda.	Meeting Administrator
2.	Liaise with Mr Teo to design a simplified Audit Tracker.	Bernie Woods

Confirmed at meeting held on: 22/10/2026

Chairman:

Meeting Administrator: