

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 23rd April 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 (online)

Apologies: Cllr. Séan Kelly

In attendance: **Executive**
Ms. Bernadette Woods, Director of Services
Ms. Susan Deery, Deputy Meetings Administrator
Mr. Vincent Teo, Crowley's DFK
Mr. David Hanratty, A/Director of Services

Conflicts of Interest

None declared.

1. Minutes of meeting held on 22nd January 2026

Adoption of the Minutes of the meeting of 22nd January 2026, was

Proposed by: Ms. Irene McCausland

Seconded by: Mr. Gerard Murphy

And agreed.

2. Matters Arising

Agreement was reached that the Audit Tracker and Risk Register would be reviewed by the Audit Committee on a quarterly basis, and both reviews would be added to the Actions Listing.

Action 1: Review of Audit Tracker and Risk Register to be added to the Actions Listing to be reviewed quarterly.

3. Internal Audit Reports – Mr. Vincent Teo

Mr. Vincent Teo joined the meeting and briefed the Members on the following matters:

- **Internal Audit Report – Accounts Payable**

Mr. Teo presented the Final Report on the Review of Accounts Payable, noting a strong audit outcome. The report identified a well-established framework, with appropriate segregation of duties in place.

He confirmed that there were no high-priority findings; however, three medium-priority findings were identified and outlined for consideration.

Overall, the assessment provided reasonable assurance that the Council's accounts payable processes are operating effectively and are generally robust. Notwithstanding this, Mr. Teo highlighted concerns relating to staff retention and succession planning within the section, given the significant level of experience and local knowledge currently held by key personnel.

- **Internal Audit Report – Review of Management of Road Grants**

Mr. Teo presented the Final Report on the Review of Management of Road Grants, noting that it reflected a positive audit outcome.

He confirmed that there were no high-priority findings. However, one medium-priority and one low-priority finding were identified and outlined for consideration, while emphasising that the overall control environment in place is very strong.

Overall, the assessment provided reasonable assurance that the Council's management of road grants processes is operating effectively and is generally robust.

The Audit Committee welcomed the positive report and commended the Council, in particular the Director of Services and his staff, for the high standard of work demonstrated.

- **Update on agreed Work Plan for 2026**

Mr. Teo advised that it is planned to audit 7 audits in 2026 along with a standalone report on the review of Previous Audit Recommendations.

It was recommended and agreed that the Work Plan for 2026 is added to the Action List so as progress on same can be reviewed by the Audit Committee on a quarterly basis.

Action 2: Add 2026 Work Plan to Action List to be reviewed on a quarterly basis.

4. Meeting with Mr. David Hanratty, A/Director of Services – Operations and Environment Delivery

Members noted the report presented by Mr. David Hanratty, A/Director of Services for Operations and Environment Delivery.

Mr. Hanratty delivered a high-level presentation to the Members outlining key areas within the Directorate including:

- Oversight of Directorate
- Budgetary Provision
- Risk Management
- Audit Governance
- Forward Plans and Challenges

Members expressed their appreciation to Mr. Hanratty for the comprehensive and informative overview of the work of the Directorate.

5. Annual Work Programme and Charter Review

Audit Committee Charter – 2026 Review

Mr. Gerry Leydon advised the committee that there would be no proposed changes from the 2025 Charter, and it was taken as agreed by the committee.

Audit Committee – Annual Work Programme

Mr. Gerry Leydon agreed to work on this review for presentation at the next available Council meeting.

It was also noted by the members that Number 4 of the Work Programme "Review of the financial and budgeting reporting practices and procedures within the local authority" is quite broad, with Ms. Bernadette Woods advising that this was added as a result of a request of

the Chief Executive. She added this element could be discussed with the Chief Executive when he meets with the Audit Committee at a date to be confirmed.

Audit Committee – Standing Orders

Members noted the current Standing Orders and with no proposed amendments they were unanimously agreed.

SI No 244 of 2014 – Local Government (Audit Committee) Regulations 2014

Members noted Statutory Instrument No. 244 of 2014 – Local Government (Audit Committee) Regulations 2014.

It was also agreed that the council's Risk Register would be presented to the Audit Committee at the next meeting.

Action 3: Add Risk Register to the next Audit Committee Agenda.

6. Audit Committee Annual Report 2025

Mr. Gerry Leydon agreed to work on the development of the 2025 Annual Report by end of May 2026.

Action 4: Mr. Gerry Leydon to work on the development of the 2025 Annual Report by end of May 2026.

7. Training Programme Courses

Ms. Bernadette Woods advised the committee that she would continue to seek suitable training courses and advise on them as soon as they become available, however, she asked that members who may have specific training requirements to inform her of same.

8. AOB

The Self-Assessment Evaluation baseline results were discussed with a suggestion to review the questionnaire again in Autumn 2026. This was agreed by the committee.

9. Date of Next Meeting

The next meeting will take place on Thursday 23rd July at 9.30am.

The meeting concluded.

Summary table of Actions Arising

No.	Action	Responsible
1.	Review of Audit Tracker and Risk Register to be added to the Actions Listing to be reviewed quarterly.	Meeting Administrator
2.	Add 2026 Work Plan to Action List to be reviewed on a quarterly basis	Meeting Administrator
3.	Add Risk Register to the next Audit Committee Agenda	Meeting Administrator
4.	Mr. Gerry Leydon to work on the development of the 2025 Annual Report by end of May 2026.	Gerry Leydon

Confirmed at meeting held on:

Chairman:

Meeting Administrator:


