

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 22nd January 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

Apologies:

In attendance: Executive

Ms. Bernadette 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 2nd October 2025 and 3rd November 2025

Adoption of the Minutes of the meeting of 2nd October 2025, was

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

Adoption of the Minutes of the meeting of 3rd November 2025, was

Proposed by: Mr. Gerard Murphy
Seconded by: Cllr. Ejiro O'Hare Stratton
And agreed.

2. Matters Arising

The Members requested that an ongoing tracker of all Audit Committee actions be maintained and made available to all Members to update, as required. Ms. Deery advised that she arrange for an MS Teams channel to be established, to which all Members would have access, for the purpose of tracking agreed actions.

Members sought an update on the outstanding list of Council properties to be recorded on the Property Interest Register. Ms Woods outlined the significant complexities associated with this process, noting in particular delays arising from First Registration requirements. She advised that the matter would continue to be progressed and reported on annually through the Audit Report, to which Members would have full access.

Action 1: An MS Teams Channel to be established, with agreed actions populated, for the purpose of ongoing tracking and follow-up by the Audit Committee.

3. Audit Committee members to meet with Vincent Teo, Internal Auditor

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

Audit Plan

Mr. Teo advised that a total of seven Audits were commenced during 2025, three of which commenced in Q4 2025, namely *Management of Road Grants*, *Accounts Payable* and *Data Compliance within Housing*. He confirmed that the outstanding draft reports have been issued to the relevant control owners and will be made available to Audit Committee Members in due course.

Members were further advised that the 2026 workplan provides for a further seven audits, which were outlined to the Council Executive in 2025. Mr. Teo noted, however, that he is proposing amendments to the draft audit programme to reflect the identification of higher-priority risk areas, including Cyber Security.

Ms. Woods advised the proposed number of audits is considered manageable for the Local Authority, provided they are scheduled across the year and distributed across a range of service areas. She further advised that the Executive would meet in February to agree and sign off on the Audit Plan.

Audit Tracker

Mr. Teo advised that the audit tracker will now be reviewed by the Audit Committee on a quarterly basis. He confirmed that the revised tracker will clearly identify any deviations from agreed timelines, as approved by the relevant control owners. Members noted that this represents a move from annual to quarterly reporting, which was welcomed.

Members further noted that the audit the tracker would be reported to the Audit Committee at the March, June, September and November meetings.

4. Meeting with Mr. David Jones, Director of Services - Major Capital Projects and Infrastructure Delivery

Members noted the report presented by Mr. David Jones, Director of Services for Major Capital Projects and Infrastructure Delivery.

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

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

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

5. Corporate Risk Register

Ms. Woods presented to the current Corporate Risk Register to the Committee and outlined each of the identified risks.

Ms. Woods advised that the Risk Register will be presented to the Management Team on an ongoing basis, with one specific risk selected for detailed discussion and review at each meeting. She further advised that the Risk Register will be presented to the Audit Committee

on a quarterly basis highlighting any updates or new risks arising since the previous review.

6. Effectiveness Review

Ms. Deery advised the Members that four of the five Effectiveness Review responses had been received to date. Members agreed that, upon receipt of the outstanding response, Ms. Deery would collate the completed reviews and circulate the findings to the Audit Committee Members.

Action 2: Follow up on the outstanding Effectiveness Review response, collate all submissions and circulate the collated outcomes to the Audit Committee Members.

7. AOB

Members agreed that all future Audit Committee meetings would commence at 9.30am., with the first ten minutes of each meeting designated and noted on the agenda as an in-committee meeting.

8. Date of Next Meeting

Members agreed that Audit Committee meetings would take place on a quarterly basis during 2026. The following meeting dates and times were agreed:

April - Thursday 23rd at 9.30am

July - Thursday 23rd at 9.30am

October - Thursday 22nd at 9.30am

November- date to be agreed

Action 3: Meeting Administrator to schedule the agreed dates into the Audit Committee Members' calendars.

The meeting concluded.

Summary table of Actions Arising

No.	Action	Responsible
1.	An MS Teams Channel to be established, with agreed actions populated, for the purpose of ongoing tracking and follow-up by the Audit Committee.	Meeting Administrator
2.	Follow up on the outstanding Effectiveness Review response, collate all submissions and circulate the collated outcomes to the Audit Committee Members.	Meeting Administrator
3.	Meeting Administrator to schedule the agreed dates into the Audit Committee Members' calendars.	Meeting Administrator

Confirmed at meeting held on:

23 April 2026

Chairman:

Meeting Administrator: