

LOUTH COUNTY COUNCIL

Audit Committee

Minutes of Meeting held in Setanta Room, County Hall, Dundalk on Tuesday 3rd December 2013 at 4.00pm

In Attendance: Dr. Philip Byrne, Chairman
Mr. Billy Doyle
Mr. Richard Bowden
Councillor Jim Lennon
Councillor Frank Maher

Ms. Philomena Poole, County Manager
Mr. Gerry Kelly, Senior Engineer/Head of Function
Ms. Bernie Woods, Head of Finance
Mr. Paddy Donnelly, Meetings Administrator

Apologies: Ms. Frank Pentony, Director of Service

Guests: Mr. Leo Fleming– Deloitte & Touche

1. Minutes

The minutes of the meeting held on 10th October 2013 were confirmed on the proposal of Cllr. Jim Lennon and seconded by Cllr. Frank Maher.

2. Matters Arising

There were no matters arising.

3. Internal Audit Reports – Contract Management

The Chairman, Dr. Philip Byrne invited Mr. Leo Fleming of Deloitte to present the latest Internal Audit Report that had been carried out by his team and had been circulated in advance of the meeting.

Mr. Fleming in dealing with the Executive Summary outlined that the process being audited was from after the award of contract and how contracts were subsequently managed following a procurement exercise. He confirmed that the audit had been announced by way of the detailed announcement letter from the Audit Team and the Audit Team selected a sample of contract documents across all Directorates for the purpose of this particular exercise. The audit was focused on good practice and contract management principles.

Mr. Fleming referred to the Contract Register and the need for a detailed register to be maintained by the Authority in order to track all contracts in place and renewal date for same. There was a discussion around the Contract Register that the Local Authority has currently in place, and while this was not complete there certainly was a register that set out the requirements that Mr. Fleming spoke about. This matter would have to be reviewed and would be done as set out in the report by the Procurement Section in the coming months.

There was a discussion around some of the contracts, such as Public Lighting, that are national contracts to which the Local Authority in Louth are a part of. The availability of contract documents for these nationally agreed contracts has in the past been a difficulty, but in response to queries from the Audit Team the Senior Engineer outlined that the contracts were in place and these would be forwarded to the Auditor in the coming week.

Mr. Fleming addressed a number of queries from members of the committee and there were responses from the County Manager and the Management Team present.

The Chairman thanked Mr. Fleming and his team for yet again another detailed, comprehensive audit and he felt that this would certainly improve the governance and management of Contract Management into the future. He recognised the difficulty in generating a complete and accurate register in relation to contracts and looked forward to having this available to the Audit Committee at a future date.

There was a short discussion in relation to the Deloitte programme of works which was coming to an end in February 2014. Mr. Fleming outlined that there was one major audit to be completed in relation to Debt Control and it was expected that this would be carried out at the end of January / early February with a view to reporting on same to the Audit Committee in March.

4. Risk Register

The members had a discussion in relation to the Risk Register which had been circulated. The Chairman was anxious that the transition process that is currently underway with a view to a single Authority being in place by June 2014 be captured in the Risk Register. He was also anxious to see what provision had been made to identify and manage the risks in relation to the transition to Irish Water in the New Year.

The County Manager in response advised that she had established a Transition Office and had staffed same with a view to identifying all the challenges, milestones and the major risks involved in the transition to a single Authority. This work was well advanced and would continue to be a focus of the Management Team in the coming months. In regard to the transition to Irish Water the Manager agreed that a report in relation to both these matters would be brought to the Audit Committee at the March meeting.

In respect of the completed audits to date, the Chairman was anxious that a review of the objectives and findings be carried out in 2014. The County Manager in response indicated that she was anxious to have installed an electronic tracking system from which it would be easy to manage and track progress in relation to the objectives identified and committed to during the audit process. The Chairman welcomed this and looked forward to exploring this matter further in 2014.

5. Annual Report

The Chairman Dr. Philip Byrne circulated a draft Audit Committee Annual Report to the members which was discussed. It was agreed that members would forward their comments and observations in relation to the report to the Meetings Administrator in the coming weeks for the Chairman's consideration. It was agreed that the Chairman would present the Committee Report to the February meeting of the Council which was scheduled for Monday 17th February 2014.

6. Any Other Business

The Meetings Administrator outlined that tentative dates for the next meetings of the Audit Committee were 10th March and 14th April 2014 at 4.00 p.m. in County Hall. These would be agreed subject to availability of members of the committee.

The Chairman thanked everyone for their contribution and commitment to the Audit Committee in the past year and extended Seasons Greetings to the members of the Committee and their family.

There being no other business, the meeting concluded.

Confirmed at Meeting held on: _____

Chairman: _____

Meetings Administrator _____