

LOUTH COUNTY COUNCIL

Audit Committee

Minutes of Meeting held in Setanta Room, County Hall, Dundalk on Monday 10th March 2014 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
Ms. Bernie Woods, Head of Finance
Mr. Joe McGuinness, Director of Services
Mr. Michael Curran, Director of Services
Ms. Joan Martin, Director of Services
Mr. Paddy Donnelly, Meetings Administrator

Apologies: Mr. Frank Pentony, Director of Services

Guests: Ms. Linda Hall, Deloitte
Mr. David Kinsella, Deloitte

1. Minutes

The minutes of the meeting held on 3rd December 2013 were confirmed on the proposal of Cllr. Frank Maher and seconded by Cllr. Jim Lennon.

2. Matters Arising

There were no matters arising.

3. Internal Audit Report

The Chairman, Dr. Philip Byrne welcomed to the meeting Mr. David Kinsella and Ms. Linda Hall from Deloitte & Touche, the Councils Internal Audit service providers.

Mr. Kinsella extended apologies on behalf of Mr. Leo Fleming who was unavoidably absent to present the report which he was happy to do on his behalf. Mr. Kinsella presented the draft report in relation to the Review of Credit Control and Debt Collection Processes and advised the Chair and the members that the audit had concluded in February 2014 and was a review building on the audit that had taken place in 2012. In summary, Mr. Kinsella

outlined that there had been six points of note recorded in the programme at level two and one at level three. The individual findings were outlined by Mr. Kinsella and Ms. Hall and the management responses in relation to same were discussed and explained by the Head of Finance and the Directors of Service in attendance. Overall Mr. Kinsella said there had been a marked improvement in relation to procedures since the audit in 2012.

The Chairman welcomed this finding and noted that the issues identified are of a nature that could be addressed and certainly would be addressed noting the management responses.

There followed a discussion in relation to the “Ascendus” account management system for rentals and its extension across all the income categories in the Local Authority and the intention of the council to use such automated systems wherever possible. This would be progressed apace when the transition process is completed.

The Chairman thanked Mr. Kinsella and Ms. Hall for their presentation and thanked the team for carrying out the audit, and the staff for supporting and cooperating with the audit team.

Audit Plan

There followed a discussion in relation to the Audit Plan, with Mr. Kinsella outlining that the Audit Plan as had been presented to the Audit Committee upon Deloitte & Touche taking up the post as Internal Auditors was now complete, and there was a need to identify a piece of work for the remaining three months of the existing contract.

There followed a discussion on this matter around a number of areas including the Transition Process, Accounts Payable, Housing Loans, Payroll, Key Performance Indicators and Risk Management. Following the discussion, and the members of the audit committee expressing their views, the Manager agreed to discuss the matter with a view to identifying a body of work which would be actioned by the Internal Auditors. This matter would be referred back to the members of the Audit Committee and a report in relation to same would be brought to the next Audit Committee Meeting.

4. Any Other Business

The Chairman raised the matter of the Risk Register and there was a discussion in relation to same.

Mr. Billy Doyle commented that this was a very topical item at the moment, particularly in the Credit Union sector, and there were challenges for all organisations to ensure that the register captured all the risks pertaining to business continuity etc.

Ms. B. Woods, in responding to the members queries, confirmed that a new register would be compiled following the Transition Process once sections

had established their staff compliment and began to identify staffs pertaining to the new structure. The Chairman welcomed this and looked forward to the Risk Register being brought before the Audit Committee at a future meeting.

Cllr. Lennon congratulated the Chair on his presentation of the Annual Report to the Council Meeting in February.

There being no other business, the Chairman thanked the members for their attendance and the meeting concluded.

Confirmed at Meeting held on: _____

Chairman: _____

Meetings Administrator _____