

LOUTH COUNTY COUNCIL

Audit Committee

Minutes of the Meeting of Louth County Council Audit Committee held in Setanta Room, County Hall, Dundalk on Monday 7th March 2016 at 2.00 p.m.

In attendance: Dr. Philip Byrne (Chairman)
Mr. Billy Doyle
Mr. Richard Bowden
Councillor Conor Keelan
Councillor Kevin Callan
Ms. Fiona Downes, Administrative Officer, LCC

Also in Attendance: Mr. Pat McLoughlin, Clairman National Oversight & Audit Commission (NOAC)

1. Minutes

The minutes of the meeting held on 25th January, 2016, were confirmed on the proposal of Mr. Billy Doyle and seconded by Mr. Richard Bowden.

2. Matter Arising from the Minutes

The Chairman, Dr. Philip Byrne, requested that the minutes be amended to state that the representative from NOAC would attend to give a generic overview of NOAC's role and not a presentation with reference to Louth specific issues.

Point 4 to be amended to read 'Review of Internal Audit Work Programme and Emergency Services'.

Point 5 Review of 2015 Work Programme is a continuation of point 4 Review of Internal Audit Work Programme.

Section 60 Report. The Chairman, Dr. Philip Byrne advised that this was already covered.

Protected Disclosures Policy and Procedures – the Chairman, Dr. Philip Byrne advised that the Audit Committee’s role is to ensure that a policy is in place in Louth County Council.

Councillor C. Keelan advised that he requested a written copy of the legal opinion in relation to the issue of rent arrears but had only received an account orally and would like to receive a written account of same.

Training Workshop on Services, to be delivered by the Chairman, Dr. Philip Byrne, agreed for Friday 22nd April commencing at 10.00 am.

3. Schedule of Meetings 2016

The next meeting date was confirmed for 10.00 am on Friday 22nd April 2016.

4. Conflicts of Interest

The Chairman, Dr. Philip Byrne offered the members an opportunity to raise at this point any matters where they felt there would be a conflict of interest in regard to items listed on the agenda. There were no conflicts noted.

5. Review of Audit Committee Charter

The Chairman, Dr. Philip Byrne addressed the functions with the members as follows:

2.1 – To review the financial and budgetary reporting practices and procedures within the local authority:

The chairman, Dr. Philip Byrne advised that this would also include protocols for procurement and approval procedures.

Financial Management Procedures - The Chairman, Dr. Philip Byrne asked that the Head of Finance attend the next meeting to give a high level report on the outturn for 2015 and where Louth County Council is with the 2014 recommendations from the local government auditor and to review the budgeted versus actual expenditure for 2016.

2.2 -To foster the development of best practice in the performance by the local authority of its internal audit function:

The members advised that they were happy with the number of audits and materiality of same. The Chairman, Dr. Philip Byrne requested the attendance of Ms. Pauline Poots of Capita to give an update on the proposed work programme and it’s link to the risk register and materiality of audits and to get copies of audits completed since Capita attended the last audit committee meeting.

2.3 - To review any audited financial statement auditor’s report or auditor’s special report in relation to the local authority and assess any actions taken within that authority by its Chief Executive in response to such a statement or report, and report its findings to the authority

To continue to do this.

2.4 -To assess and promote efficiency and value for money with respect to the local authority's performance of its functions

The Chairman, Dr. Philip Byrne confirmed this function and explained that there are currently 29 value for moneys audits in the VFM unit in the Department.

2.5 – To review systems that are operated by the local authority for the management of risks

The Chairman, Dr. Philip Byrne requested Ms. Emer O’Gorman, Director of Services to sit through the next meeting and give a presentation on risk management and to present the updated corporate risk register.

2.6 – To review the findings and recommendation of the National Oversight and Audit Commission (NOAC) and the response of the Chief Executive to these and take further action as appropriate

The Chairman, Dr. Philip Byrne requested that the meetings administrator forward a copy of NOAC’s performance indicator report together with the public spending code report to the members for consideration.

The Chairman, Dr. Philip Byrne and members went through the remaining points on the charter and agreed that all was in order with same and that the committee would have to carry out a review of its own performance and effectiveness.

6. 2016 Proposed Annual Work Plan

The Chairman, Dr. Philip Byrne requested the Meetings Administrator to forward a copy to him of the Audit Committee’s annual work programme for 2015 and include the proposed work programme for 2016 on the agenda for the next meeting as the members would have to formally adopt same.

7. Any Other Business

Members discussed the overall deficit as outlined in the Annual Finance Statement 2014 and requested that the Head of Finance provide details of the exact reserves that are available to handle future losses and what happens if the council hasn’t sufficient reserves available to cover the deficits.

The members also requested an update on the position regarding the collection of fire fees.

The Meetings Administrator advised that the replacement Auditor is Mr. Paddy McCabe.

The Chairman, Dr. Philip Byrne agreed to distribute a copy of the Governance Framework Document to Members for information.

8. Date of Next Meeting

It was agreed that the next meeting of the committee would be 10.00 am on Friday 22nd April 2016.

That concluded the business of the meeting.

Confirmed at Meeting held on :

Chairman:

Meetings Administrator
