

LOUTH COUNTY COUNCIL

Audit Committee

Minutes of the meeting of Louth County Council Audit Committee held in Setanta Room, County Hall, Dundalk on Tuesday 29th September, 2015 at 2.15 p.m.

In Attendance: Dr. Philip Byrne (Chairman)
Mr. Billy Doyle
Mr. Richard Bowden
Councillor Kevin Callan
Councillor Conor Keelan
Ms. J. Martin, Chief Executive
Mr. J. McGuinness, Director of Services
Mr. D. Storey, Senior Executive Officer
Ms. B. Fennell, County Librarian
Mr. E. Woulfe, Chief Fire Officer
Ms. M. Gormally, Senior Staff Officer
Mr. P. Donnelly, Secretary Audit Committee

Apologies: none

Guests: Ms. Pauline Poots, Capita

1. Minutes

The minutes of the meeting held on 11th May, 2015 were confirmed on the proposal of Cllr. Kevin Callan and seconded by Mr. Richard Bowden.

2. Matters Arising

The Chairman, Dr. Philip Byrne, queried the progress that had been made in respect of the Debt Collection Process, and what changes had taken place. He asked that the matter be reported on by the Head of Finance at the next meeting to give an update on progress in relation to the pilot and details of training etc.

3. Conflicts of Interest

The Chairman, Dr. Philip Byrne, invited the members to declare conflicts of interest in relation to any matter that was listed on the Agenda. There were no conflicts recorded at this time.

4. Risk Register

Before proceeding with considering the Operational Unit of the Housing, Emergency Services and Libraries, the Chairman asked that the matter be revisited by the Management Team and that the Corporate Risk Register including risk appetite statements be presented at an early meeting of the Audit Committee, in order that they consider the overall Organisational Risks and how they were being mitigated against, and that individual business units be taken thereafter.

He thanked Mr. Joe McGuinness and his team for presenting today, and was happy for the committee to consider the Risk Register as presented. In advance of presenting it the Chairman raised the issue of applying the RAG method (Red, Amber, Green) on risks and numbers, which is a more effective way to consider Risk Registers at this stage. The Committee Secretary noted same and will circulate such detail to the other business units.

The committee considered the risks as set out by Mr. McGuinness and team of David Storey, Bernadette Fennell and Eamon Woulfe. The Chairman raised the matter of the need to change some elements of the register to identify appropriately the categories, as had been done on the Library Risk Register, to include category risks such as physical, finance, technical etc. This matter will be addressed and the register amended accordingly.

The Chairman was keen to see the risk document used on an ongoing basis by the sections and asked that function heads consider same, and that the document be used as a reference point in managing their day-to-day activities.

In response to Cllr Callan's query the Director of Service confirmed that there are 1,700 fire bills with a total value of €1.9 million outstanding, and that the Statute of Limitations could in some cases be an issue.

The Director of Service and his team addressed the members' queries in relation to the register. The Chairman thanked the Director and his team for their presentation and looked forward to discussing the Risk Register with them at a future time over the term of the Audit Committee.

5. Internal Audit Reports

The committee were joined by Ms. Pauline Poots of Capita who presented the review of the HR Internal Audit Report. Ms. Mary Gormally of Payroll and HR Section also joined the meeting.

The members, who had been circulated with the report, considered same, and queried a number of issues in relation to the report. While the report and its rating of 'satisfactory' was very welcome, members had a number of queries in relation to the centralisation of the Payroll function and whether this had shown any actual savings.

Ms. Mary Gormally explained to the members the structure and staffing structures now in place following single local authority as a result of the Local Government Reform Act, and outlined that some of these changes had taken place in advance of the Act coming into being. She outlined how the practice of checking Payroll is now carried out, all of which had been detailed in the report.

The members of the committee noted that it was unlikely, from looking at the staffing structure now, that this single service approach to Payroll had in fact brought any savings to Louth County Council. This is an issue that the Chairman would like to revisit at a future date, to look at actual savings that had been made as a result of a single Payroll service now for all local authorities.

The Chairman thanked Ms. Gormally and Ms. Poots for presenting the report.

5. Housing Fact Finding Review

The Chief Executive, Joan Martin, joined the meeting. Ms. Poots and the Chief Executive presented the Internal Audit Service Report on the Housing Fact Find Review. The context of the review was set out for the members by the Chief Executive. There was a lengthy discussion in relation to the procedure and the practices followed by the Audit Team in carrying out this review for the Chief Executive.

The Chairman noted the rating of this audit was limited which did in fact refer to practices which had been in place in the past. He also noted the comments from the Internal Audit team regarding the high level of engagement by staff with the audit process and the effectiveness of the current procedures in dealing with matters contained within the report.

Again, the Chairman thanked Ms. Poots and her team for the detailed report.

5. Housing Procedures Report

The members discussed the Housing Procedures that had come before them at the last meeting and were satisfied that this matter needed further consideration by the committee and confirmed that the matter should remain on the agenda until such time as they were able to conclude their deliberations in regarding same.

6. Audit Committee Programme

Ms. Poots circulated to the members the Internal Audit Plan for the coming months, and indicated that the next audit to be undertaken would be the submission on the County Checker Proposals which were almost complete, and the commencement of the IT, Security and Business Continuity Audit together with the HR Management Audit.

The Chairman requested that Ms. Poots provide some tracking mechanism in relation to the Internal Audit findings, so that these could be monitored by the Audit Committee to see what progress had been made by management in implementing the recommendations and undertakings set out in each of the reports. Ms. Poots agreed to present this at the next meeting.

7. Date of Next Meeting

It was agreed that the date of the next meeting would be 5th November, 2015 at 2.15 p.m.

8. Any Other Business

Mr. Richard Bowden raised the matter of ongoing CPD for committee members, and felt that it was important that the members of the committee got an insight into local government in relation to terms and references being used in a number of reports, which for him required additional clarification. He would welcome the Chairman's input into examining the possibility of such training or awareness raising being provided at a central level for external Audit Committee members in particular. He recognised the experience and grater knowledge that the Elected Members had on the committee, and felt it was important that the external members had an opportunity to grasp some of the day-to-day operational references that are made in some of the reports, in order that they could give a greater insight into the reports. All members were in agreement with this, and the Chairman agreed to examine same and to raise the matter with the Chief Executive at a future date.

There being no other business the meeting concluded.

Confirmed at Meeting held on: _____

Chairman: _____

Meetings Administrator _____