

LOUTH COUNTY COUNCIL

Audit Committee

Minutes of the Meeting of Louth County Council Audit Committee held in Mellifont Room, County Hall, Dundalk on Friday 16th September 2016 at 10.00 a.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

Mr. Alan Sherry, Senior Executive Officer, LCC

Ms. Pauline Poots, Capita

Mr. Alan Davidson, Capita

1. Minutes

The minutes of the meeting held on 22nd April, 2016, were confirmed on the proposal of Mr. Richard Bowden and seconded by Cllr. Kevin Callan.

2. Matter Arising from the Minutes

The issue of fire fees was raised and it was agreed that this matter should be on the agenda of the next meeting.

A query was raised by Cllr. Callan in relation to whether or not any of the €17,000,000 owed to the Council in rates was now statute barred from being pursued.

Cllr. Keelan asked for a copy of the Council's legal opinion in relation to the recent application of arrears on housing rent accounts.

3. 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.

4. Corporate Risk Register

Emer O’Gorman, Director of Services informed the committee that the recommendations contained in the Corporate Governance Audit report from Capita consultants were taken on board by the Senior Management Team who are working with IPB in the preparation of its corporate risk register. A further workshop is planned and the register is being progressed.

5. Annual Financial Statement

Bernie Woods, Head of Finance gave a verbal presentation to the committee and highlighted the progress being made in relation to the collection of rates and that a sub-group of the Local Government Management Agency was examining the possibility of a standardised rate collection system nationally. There is an increase in rent arrears but repayment plans are in place.

She confirmed that rates debtors are pursued legally and that statute barred rates are dealt with through the Council’s bad debt provision in its accounts.

It was agreed that the Committee would receive a copy of the Annual Financial Statement for 2015 and the latest monthly financial report before the next meeting.

6. Collection of Fire Fees

Apologies were given on behalf of Joe McGuinness, Director of Services who was unable to attend the meeting. The committee agreed that where a Director is unable to attend a substitute should attend who is able to answer the queries raised by the committee.

7. 2016 Annual Audit Plan

Due to the committee receiving copies of several reports at the meeting itself it was agreed that Pauline Poots, Capita would give a presentation in relation to the annual assurance report for 2015 and a further meeting would be required to address the other reports.

Ms. Poots went through the report and detailed its findings. While it was acknowledged that staff co-operation and management engagement had been positive and that particularly challenging areas had been examined it was pointed out that the Council has significant improvements to carry out and the next annual review would be important in relation to assessing the progress that is being made.

The committee expressed its concern at the length of time it was taking for reports to be agreed by senior management and it was agreed that future reports would also detail the timeline for the production of the report.

It was also agreed that, where possible, the financial costs of risks would be identified in Capita audit reports.

Alan Davidson, Capita then provided details of the audits being carried out for 2016. Again, it was agreed that timeline information would be provided as part of the final report submitted to the Committee.

8. Annual Work programme 2016

The committee agreed that the programme for 2016 should be a repeat of the programme set out for 2015

9. Any Other Business

It was agreed that a copy of the monthly financial report would be circulated to the committee after every Council meeting and that the committee should receive reports to be reviewed at least a week in advance of a meeting.

The committee stated that verbal reports should be accompanied by a short briefing document.

The committee requested that the local government auditor attend a meeting with them when he has completed his audit.

10. Date of Next Meeting

It was agreed that the next meeting of the committee would be at 2.30 pm on Monday 17th October 2016.

That concluded the business of the meeting.

Confirmed at Meeting held on : _____

Chairman: _____

Meetings Administrator _____