

LOUTH COUNTY COUNCIL

Audit Committee:

Minutes of the Meeting of Louth County Council Audit Committee held in the Setanta Room, County Hall, Dundalk on Thursday, 15th February 2024, which commenced at 9a.m.

Present: Mr. Richard Bowden (Chair)

Cllr. Paula Butterly
Mr. Billy Doyle
Cllr. Conor Keelan
Ms. Irene McCausland

Apologies: None

In attendance: Mr. Joe McGuinness, Director of Services
Ms. Gráinne Tuomey, Meetings Administrator
Mr. Vincent Toner, Internal Auditor (attended online)

***Items were taken out of sequence, but minutes are recorded in order of agenda item**

1. Minutes

On the proposal of Irene McCausland and seconded by Billy Doyle, the minutes of the meeting of 7th December 2023, were approved.

2. Matters arising

Cllr Keelan wanted it noted that he had attempted to attend the meeting of 7th. December 2023 by Teams. Following a brief discussion, it was agreed to include the following line to the attendance item of the minutes of the meeting of 7th. December 2023:

“Attempts were made to facilitate Cllr Keelan to the meeting by Teams”

Joe McGuinness confirmed that the 2024 Internal Audit Plan was close to being complete.

It was suggested that an overview of the companies in which Louth County Council had an interest could be looked at however it was acknowledged that an in-depth audit into each of these companies could not be achieved in one year. The Director of Services

suggested that he would go back to the management team and clarify what are the subsidiary companies of Louth County Council.

A request that Louth County Council policies around public lighting be compared to other local authorities was considered beyond the ambit of the audit committee's functions.

It was clarified that legal advice relating to a matter that is within the scope of an internal or external audit can if required be made available to the Audit Committee.

Joe McGuinness stated that it was his intention to ensure that the following matters would be available for inclusion in the agenda of the next meeting:

- a. the completed Internal Audit Plan.
- b. the updated Risk Management Policy.

3. Conflicts of Interest

None declared.

4. Health & Safety Review – Internal Audit Report

Vincent Teo, Internal Auditor Crowleys, joined the meeting via MS Teams and was welcomed by the Committee.

Mr Teo went through the Internal Audit Review of Health and Safety Controls and Procedures, which had been assigned a '*Limited Assurance*' assessment by the auditor. Two High, two Medium and one Low priority rated findings were identified in the audit.

The Internal Audit Report observed that Health and Safety is a clear priority for Louth County Council, and this was emphasized by Vincent Teo who confirmed that the Senior Management Team were very aware of their obligations. The Director, Joe McGuinness, advised that all corrective actions were listed for action in Q1 2024, further confirming the commitment of the Management Team to resolving issues raised within the report.

It was confirmed that every fire extinguisher in two buildings were checked, and 2 single extinguishers were outside the required service date. Within the Internal Auditor Report, the lack of an Annual Fire Risk Assessment was specified as high risk with Director of Services Joe McGuinness advising that the Chief Fire Officer had confirmed that this was not a legal requirement.

Councillor Keelan said that he trusted that where people were asked to leave the building, a paper trail or record was kept. In general, the reporting and recording of such instances and the requirements to measure and follow up on these was highlighted. Reference was

also given to near miss and close call accident reporting and the requirements to link these to the corrective action CAPA Register. The Chairperson noted that Louth County Council Fire Service consistently fared well on a comparative basis with other fire Departments in the country in the annual NOAC report

5. Report under Section 60 of the Local Government Reform Act 2014

It was noted that the report had been emailed to those present in advance of the meeting by the Chairperson. Some minor amendments were suggested, and the amended report was agreed by Members on the proposal of Cllr Keelan, Seconded by Billy Doyle. It was agreed that the duly amended report would be forwarded by the Chairperson to all members ahead of submission of the report to the Director for inclusion in the March County Council meeting.

6. Report under Article 9 of the Local Governments (Audit Committee) Regulations 2014 - Annual Work Programme

Members noted the report had been emailed to them in advance of the meeting, by the Chairperson. It comprised the Work Programme for the Audit Committee for the year ahead with proposed dates for meetings. The programme inter alia, identified for each topic the relevant legislation and regulations governing the functioning of the committee, noted the management responsibilities to the committee, elaborated on the specific duties of the chairperson, set out training needs and referred to protected disclosures. It was the intention of the Committee that it be used as a working template to assist this committee and the incoming committee in meeting their obligations. The comprehensiveness of the report was complimented.

On proposal by Irene McCausland and seconded by Billy Doyle the Report and detailed programme was approved for submission to Council.

7. Report under Article 15(1)(i) Local Government (Audit Committee) Regulations 2014 - 2023 Audit Committee Annual Report

Members noted the report had been emailed to them in advance of the meeting, by the Chairperson. Three minor adjustments to the report were approved and on proposal by Billy Doyle and seconded by Irene McCausland the Report was approved for submission to Council.

8. Report under Article 13 & 15(1)(ii) Local Government (Audit Committee) Regulations 2014 - Review of Audit Committee Performance

Again it was noted the report which had been emailed to Members in advance of the Meeting, by the Chairperson. A brief discussion took place around attendance levels which were described as 'satisfactory' but this was tempered by the observation that the Audit Committee had achieved a significant output.

Amendments were suggested and agreed to the second paragraph of the document, and approval of the report subject to the agreed changes was proposed by Billy Doyle, seconded by Irene McCausland and approved by the Committee.

9. Requirements of Article 8(2)(a) - Local Government (Audit Committee) Regulations 2014 - Audit Committee Charter Annual Review

Members noted the Charter as set out before them. A discussion took place around the legislative function of the Committee. It was suggested that the Charter was an interpretation of the legislation and set out the legislative framework for the Committee. No changes were made to the Charter.

Approval of the Charter was proposed by Billy Doyle, seconded by Irene McCausland and approved by the Committee

10. Any Other Business

The Chairperson, Richard Bowden noted that during his tenure the committee had selected a specific function of an audit committee as set out in Section 59(2) of the Local Government Reform Act 2014, for special emphasis in framing the work of the Committee for that year. This he and the committee agreed, had served the work of the committee in good stead. He proposed that focus should be on the Annual Financial Statement and Auditor Reports; and suggested that the new Audit Committee should look at the recommendations of the External Auditor and if and how implementation of audit recommendations is tracked. However, he acknowledged that this would be a matter for the incoming committee.

A member commented on the CE, alleging breaches of ethics and legislation. These comments were in the opinion of the Director, factually incorrect. The Chairperson stated that the comments were inappropriate and outside the Audit Committee's remit.

The meeting concluded and the Chairperson thanked all for attending.

Confirmed at meeting held on: 25 April 2024

Chairman: Richard Boston

Meeting Administrator: Ala Jemey