



Rialtas na hÉireann
Government of Ireland

Statutory Audit Report to the Members of Louth County Council for the Year Ended 31 December 2023

Local Government Audit Service

Prepared by the Department of Housing, Local Government and Heritage
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Auditor's Report to the Members of Louth County Council

1 Introduction

I have audited the Annual Financial Statement (AFS) of Louth County Council for the year ended 31 December 2023, which comprises the Statement of Accounting Policies, Statement of Comprehensive Income, Statement of Financial Position, Funds Flow Statement and notes to and forming part of the accounts. The financial reporting framework that has been applied in its preparation is the Code of Practice and Accounting Regulations for Local Authorities, as prescribed by the Minister for Housing, Local Government and Heritage.

My main statutory responsibility, following completion of the audit work, is to express my independent audit opinion on the AFS of the Council, as to whether it presents fairly the financial position at 31 December 2023 and its income and expenditure. My audit opinion, which is unmodified, is stated on page 5 of the AFS.

The Council is by law, responsible for the maintenance of all accounting records including the preparation of the AFS. It is my responsibility, based on my audit, to form an independent opinion on the statement and to report my opinion. I conducted my audit in accordance with the Code of Audit Practice. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the AFS. It also includes an assessment of the significant estimates and judgments made by the Council's management in the preparation of the AFS, and of whether the accounting policies are appropriate to the Council's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations, which I considered necessary to provide sufficient evidence to give reasonable assurance that the financial statement is free from material misstatement, whether caused by fraud or error.

This report is prepared in accordance with Section 120(1) (c) of the Local Government Act, 2001 and should be read in conjunction with the audited AFS.

2 Financial Standing

2.1 Statement of Comprehensive Income

The Council recorded a surplus of €197k after net transfers to reserves of €7.1m. Details of over / under expenditure are included in note 16 to the AFS.

2.2 Statement of Financial Position

Details of significant movements in the finances of the Council include the following:

- Increase of €13.6m in fixed assets which includes the addition of 98 housing units
- Increase of €41.9m in work in progress and preliminary expenses which includes €32m on housing projects, €6.9m on the redevelopment of the Drogheda Municipal District offices and €2.7m on the Narrow Water Bridge project
- Increase of €28.4m in trade debtors and prepayments which includes Government debtors of €21.2m relating mainly to housing acquisition / construction recouplements, €4.5m on the Carlingford Greenway project and €1.6m on the 'FASTER' project
- Reduction in bank investments of €40m and an increase of €7.0m in cash at bank. This net decrease is due to the redemption of land loans in excess of €35m, coupled with timing differences in expenditure incurred / receipt of expenditure recouplements from the various funding government departments.
- Reduction in creditors and accruals of €30.4m, which is due in the main to a decrease in deferred income pertaining to funding received from the Department of Housing, Local Government and Heritage (the Department) at the end of 2022 in respect of the redemption of land loans mentioned above.

3 Income Collection

3.1 Summary of Income Collection

A summary of the major collection yields and the corresponding closing debtors, with comparatives for the previous year are as follows:

Income Source	Yield %		Debtors €m	
	2023	2022	2023	2022
Rates	87	83	5.4	7.6
Rents & Annuities	83	84	2.9	2.6
Housing Loans	87	86	0.3	0.3

3.2 Rates

The collection yield in respect of rates was 87% (83% in 2022). A sample of accounts selected at audit indicated that arrears are monitored and followed up for payment. Payment plans agreed with rates customers are also closely monitored for compliance with terms agreed.

Chief Executive's Response

The auditor's comment is noted. Our collection rate continues to improve year on year as we continue to work with businesses through our payment plan programme.

3.3 Rates Revaluation Appeals

During 2023, waivers totalling €594k were applied to rates debtors, €227k relating to 2023 and €367k pertaining to previous years in respect of successful revaluation appeals.

Where a reduction in rates due has been applied to individual customer accounts arising from successful revaluation appeals, any excess of Covid-19 waivers received by the local authority in respect of these accounts should be refunded to the Department. I have been informed that any refunds that may be due would be made from the rates revaluation provision of €2.5m included in the AFS at the end of 2023.

Chief Executive's Response

The amount of any excess waivers received is included in our rates revaluation provision at the end of 2023. We will review with the Department the procedure to be followed as part of the 2024 AFS process.

3.4 Rents and Annuities

The collection yield in respect of rents and annuities was 83% (84% in 2022). Gross arrears totalled €3.4m at the end of the year (€3.0m in 2022). Balances range from €57.6k to €21.4k in respect of the ten accounts with the largest arrears.

A review noted that while generally, rents and annuity arrears are monitored for payment, increased follow up is recommended in the case of some accounts.

Chief Executive's Response

The housing rents section continues to engage with tenants to address rent arrears with an enhanced focus on difficult cases. Increased follow up of arrears will be implemented where required.

3.5 Housing Loans

The collection yield in respect of housing loans was 87% (86% in 2022). Gross arrears totalled €446k in 2023 (€415k in 2022). Balances range from €43.9k to €15.2k in respect of the ten accounts with the largest arrears.

While arrears are monitored for payment, lack of follow up was noted in the case of some accounts resulting in increased arrears. This matter should be addressed.

Chief Executive's Response

The housing loans section continues to work on arranging payment plans in order to bring our collection rates back on track and to address arrears. Where necessary, increased follow up of arrears will be put in place.

3.6 Provision for Bad Debts

The provision for bad debts in respect of the above collection accounts are considered adequate. These should be kept under review to ensure that they are maintained at an adequate level without overprovision.

Chief Executive's Response

The bad debt provision is reviewed each year as part of the AFS process.

4 Debtors

4.1 Government Debtors - Housing Directorate

At the end of 2023 there was a balance of €24.5m outstanding from the Department pertaining to housing related activities including the purchase and construction of social housing units. Currently, €1.7m of this balance remains outstanding. A review highlighted that €411k of this balance, of which €306k is revenue related and €105k is capital related, is no longer collectable.

This matter was not corrected to reflect the amount collectable. The necessary correction should be made in the 2024 AFS. This matter is considered immaterial in the overall context of the AFS.

Chief Executive's Response

The necessary corrections will be made in the 2024 AFS. The housing finance team continues to liaise with the Department in order that the outstanding collectable balance is recouped as early as possible. This work will continue until resolution of all balances is achieved.

5 Fixed Assets and Work in Progress

5.1 Audit Adjustments - Fixed Assets and Work in Progress

The following audit adjustments were made to the AFS in relation to fixed assets and work in progress:

- (a) An adjustment of €9.52m was made to reduce the cost of land in fixed assets as this cost was also included in 'Work in Progress and Preliminary Expenses' in the statement of financial position at the end of 2023. This land forms part of the Ballymakenny West housing development.
- (b) An adjustment of €9.98m was made to reduce the value of work in progress. This relates to the cost of land which is also included in fixed assets and which is being utilised as part of Ballymakenny East housing development. This is not a housing scheme being constructed by the local authority, but forms part of the national social housing public private partnership (PPP) programme with Dublin City Council as the lead authority.

These adjustments have no impact of the income and expenditure account.

Chief Executive's Response

The relevant lands were included in our fixed asset register when they were purchased.

With regard to 5.1(a) above, once works commenced on the project, the land should have been transferred from our fixed assets to work in progress.

With regard to 5.1(b) above, we were awaiting clarification as to how the Department wanted the land recorded in the AFS, as the work is being carried out under the PPP programme being managed by Dublin City Council. Clarification of the accounting process to be used was only received in quarter 3, 2024.

5.2 Land Fixed Assets

Details received in respect of a sample of assets selected for review, noted that the following were included in land fixed assets at year end:

- Land at cost of €1.6m which was disposed of some years ago

- A site at cost of €160k sold in 2023, the proceeds of which were received in May 2023
- Land at cost of €1.1m which forms part of the Dublin - Belfast motorway.

These matters were not corrected. The necessary corrections should be made in the 2024 AFS. These have no impact on the income and expenditure account and are immaterial in the overall context of the AFS.

Chief Executive's Response

The necessary adjustments to correct the above will be processed as part of the preparation of the 2024 AFS.

5.3 Housing Stock

During a review of the Council's housing stock, it was noted that a property at cost of €180k included in fixed assets at the end of 2023 had been disposed of some years ago. This should be corrected.

There are four housing units with a total cost of €550k included in the AFS, however there is no record of these on the housing section's database. There is no rental income or tenants associated with these properties. This matter requires investigation.

These matters have no impact on the income and expenditure account and are immaterial in the overall context of the AFS.

Chief Executive's Response

The housing finance team is currently working to correct / rectify these differences.

5.4 Property Register

A sample of property assets were selected for review to ascertain if these were accurately reflected in the Council's property register. This was found to be the case. Updating this register to include all land / property of the local authority is work in progress, in addition to including information on land currently leased to and from third parties, previous leasing history, land valuations and other relevant details. Pending full completion, a reconciliation of properties between this register and the financial management system (FMS) cannot be completed.

There is no common identifier associated with each individual asset for the purpose of identifying and cross-checking to ensure that assets included in the FMS are also included in the property register and vice versa. This matter should be addressed.

Chief Executive's Response

The project to update the property register is currently ongoing. Upon finalisation of this, a full reconciliation between this register and the FMS will be completed.

We are currently working on a process to enable cross-checking to ensure that assets included in the FMS are also included in the property register and vice versa.

5.5 Uisce Éireann (UÉ) - Sub Division of Land Assets

There are four plots included in land fixed assets at a total cost of €1.3m and which are subject to subdivision of folio, whereby a portion of these lands are due to transfer to UÉ while the remainder will be retained by Louth County Council. The percentage of land to be transferred to UÉ has not yet been agreed by both parties.

Chief Executive's Response

The work to transfer these lands is ongoing and is included in the Support Service Agreement with UÉ under Schedule 6. This is a slow process and as mentioned above, the percentage of land to be transferred to UÉ has not yet been agreed by both parties.

5.6 N53 Park & Share Facility

Expenditure and income of €1.5m was included in work in progress at the end of 2023 with regard to the N53 Park & Share Facility. This was a Transport Infrastructure Ireland (TII) funded pilot project. This project was completed in 2021. Therefore, its categorisation as work in progress in the AFS should be reviewed.

Chief Executive's Response

The N53 Park & Share Facility is a Transport Infrastructure Ireland (TII) funded pilot project, with land purchase and construction carried out by Louth County Council. The maintenance of the facility is carried out by TII. This being the case, clarification has been sought from TII regarding the status of this asset. Any clarification received will be reflected in the 2024 AFS.

6 Capital Account

6.1 Capital Account Overview

At the end of 2023, there was a net credit balance of €79.1m (€57.1m in 2022) on the capital account, an increase of €22m on the previous year. This

increase includes income from development contributions of €6.6m and tenant purchases of €2.7m. It also includes unspent funds of €10m on loans borrowed in 2023 to fund the public lighting energy efficiency project and the refurbishment of the Drogheda Municipal District offices.

Income of €2.6m is also included in the increase mentioned above in respect of a housing development at Ellwood, Ballymakenny which should have been treated as deferred income at the end of the year. This does not impact on the income and expenditure account and is immaterial in the overall context of the AFS.

Total expenditure excluding transfers to revenue amounted to €132.3m (€57.4m in 2022). A sum of €93.2m (€38.8m in 2022), representing 70% of this expenditure relates to housing projects while €20.7m (€9.7m in 2022) representing 16% pertains to roads projects.

6.2 Housing Capital Balances - Former Town Councils

In 2023, the Council continued to review old capital balances brought forward from the former town councils. At the end of the year, debit balances totalling €6.6m were identified as requiring resolution through discussions with the Department, while debit balances totalling €4m require investigation for miscoding / identification of funding.

Deferred income of €1.8m in addition to a credit balance of €0.9m in respect of a housing acquisitions account code, all pertaining to the former town councils, is being brought forward annually in the AFS. These matters require addressing as part of the overall investigation into the funding of the debit capital balances mentioned above.

Chief Executive's Response

There is ongoing communication between the housing finance section and the Department to try and resolve the funding of the €6.6m of debit balances identified as requiring resolution through discussions with the Department.

The housing finance section is continuing to work to address the debit balances totalling €4m, investigating for miscoding and identification of funding. The deferred income of €1.8m and the credit balance of €0.9m in respect of the housing acquisitions code is being taken into account as part of this process.

6.3 Cox's Regeneration Scheme - Phase 2A

A final account has yet to be prepared in respect of this housing scheme, although it has been completed some years ago. In the meantime, income of €259k continues to be accrued annually pending completion of this final account.

Chief Executive's Response

The project final account has now been completed and is currently with the Department for consideration.

6.4 Funding of Debit Capital Balances - Other Programme Groups

The Council continues to fund a number of debit capital balances from the income and expenditure account. Balances totalling €8.6m (€10.7m in 2022) were identified as requiring funding from this source. A sum of €6.9m of this total relates to environmental services which includes a balance of €4.4m relating to the Whiteriver landfill site. There is also a debit balance of €1.2m pertaining to the cost of constructing the Council's main offices.

Chief Executive's Response

We continue to budget for these projects as part of the annual revenue budget, working within the limitations of our resources. However, it will take several years to clear them. We also continue to allocate development levies to the projects as they are collected and we apply for any funding opportunities for all our capital projects.

6.5 Fleadh Cheoil Festival

There remains a debit balance of €1.2m in respect of the provision of cash flow facilities for this festival which was hosted by the Council in 2018 and 2019. Funding should be identified for this debit balance.

Chief Executive's Response

A proposal to fund this debit balance over a number of years from the revenue account was presented to the Council members in 2021 but the proposal was rejected by the members. This will, therefore, remain as an unfunded balance on our capital account until a funding source is identified.

7 Development Contributions

7.1 Development Contributions Temporary Time-Limited Waiver

In 2023, the Government approved additional measures under the 'Housing for All Action Plan' to incentivise the activation of increased housing supply and help reduce housing construction costs, including the introduction of temporary time-limited arrangements for the waiving of local authority "Section 48" development contributions. This waiver is reported in the capital account. Further details are included in note 24 to the AFS.

The total amount waived under this scheme by Louth County Council for the

year ended 31 December 2023 was €3.5m.

Chief Executive's Response

We continue to claim this funding from the Department as we receive commencement notices from developers.

7.2 Development Contributions Collection / Arrears

A total of €8.98m (€3.9m in 2022) was collected in respect of development contributions in 2023. A review of a sample of accounts indicated that the Council monitors outstanding arrears for follow up.

A sum of €1.5m included in debtors outstanding at the end of 2023 related to planning permissions which were superseded by new permissions and therefore, should not be included as arrears. This matter should be corrected. This does not impact on the income and expenditure account and is immaterial in the overall context of the AFS. I am recommending that a review of all development contribution debtors should be completed to ensure that the planning permission(s) to which they relate have not been superseded by the approval of more recent grants of planning.

Chief Executive's Response

The auditor's comment is noted. This account will be amended as part of the preparation of the 2024 AFS. We are currently reviewing all development contributions debtors to ensure that planning permission(s), where superseded by more recent grants of planning, are properly accounted for.

8 Loans Payable

8.1 Loans Payable Summary

A summary of loans payable at the end of 2023 is as follows:

Loan Type	Balance outstanding at 31/12/2023 €m
Mortgage Loans	27.16
Non Mortgage Loans - Assets/Grants	37.07
Bridging Finance	4.39
Recoupable	39.94
Share Ownership- Rented Equity	0.02
Total	108.58

8.2 Loans Borrowed to fund the Acquisition of Land

The closing balance in respect of loans borrowed to fund the purchase of land amounted to €18.4m, a significant decrease of €35.9m on the previous year (€54.3m in 2022). This reduction was due in the main to funding received from the Department of €39.7m in December 2022 of which €35.3m was used to reduce the principal on these loans with the balance of €2.9m and €1.5m transferred to a loan charges recoupment reserve and to internal capital receipts respectively.

The closing balance of €18.4m at year end includes an amount of €2.9m which is recoupable from the Department as it forms part of the land aggregation scheme. The remaining balance of €15.5m consists of three loans, details of which are included in the table below:

Loan No.	Amount Outstanding at 31/12/2023 €m	Date of Commencement of Repayment of Principal
1	9.6	Jul-20
2	5.0	Jul-20
3	0.9	Jan-21
Total	15.5	

Each of the above loans have a repayment term of 30 years from the date of commencement of repayment of principal outlined above.

Chief Executive's Response

The auditor's comment is noted. These loan repayments are provided for in the income and expenditure account.

8.3 Loan Borrowings

During 2023 the Council borrowed a total of €20.6m in loans (€3.5m in 2022). These borrowings consisted to €2.9m for lending to mortgagees to purchase their principal private residence, with €12.0m and €5.7m borrowed to fund the redevelopment of the Drogheda Municipal District offices and the public lighting energy efficiency programme respectively.

Chief Executive's Response

The auditor's comment is noted. All borrowings were done in compliance with borrowing procedures, approved by both the Members and the Department.

9 Housing

9.1 Governance of Approved Housing Bodies

At the end of 2023, payments totalling €100.2m were made to various AHBs in the form of capital advance leasing facilities (CALF). This amount is included in both 'Long Term Debtors' and 'Creditors, Amounts Greater than One Year - Other' at a sum of €107.2m as it incurs 2% simple interest per annum.

A national Value for Money report 'The Oversight Role of Local Authorities in the Provision of Social Housing by Approved Housing Bodies,' completed by the Local Government Audit Service Value for Money Unit included recommendations with regard to the governance of AHBs. A review at audit noted that a number of these recommendations have only been partially implemented by the Local Authority. To ensure appropriate oversight and good governance, it is imperative that all efforts are made to fully implement these recommendations as soon as possible.

Chief Executive's Response

The housing section is establishing procedures to ensure full implementation of all recommendations as set out in the Value for Money report 'The Oversight Role of Local Authorities in the Provision of Social Housing by Approved Housing Bodies'.

9.2 Acquisition and Refurbishment of 21 Hand Street

A payment of €250k was made to the Council's solicitor in 2020 to purchase a housing unit at 21 Hand Street, Drogheda. This cost was recouped from the Department in August 2021. However, this unit remains vacant due to refurbishment works having yet to be completed.

Chief Executive's Response

This property was acquired for the purposes of disability allocation. Such properties are very limited in availability and demand significant outreaches supply. External works and some internal works were completed, however, refurbishment work was paused due to issues with sections of the property. The housing section is currently reviewing funding arrangements to address these issues with a view to bringing the property back into use as early as possible in 2025.

10 Procurement and Tendering

10.1 Hire of Plant and Machinery

During a review of tendering procedures, instances of non-compliance with recommended public procurement practice in the engaging of contractors for the provision of this service were noted. In a number of cases, there was no documentation on file to substantiate how the local authority engaged these contractors.

Chief Executive's Response

Instances of non-compliance with public procurement practice in respect of the hire of plant and machinery is acknowledged. The Council is committed to ensuring that the appropriate procurement mechanisms are utilised for this area of activity. Accordingly, an analysis will be conducted of expenditure incurred on the hire of plant and machinery in order to determine, in the first instance, the cumulative expenditure per supplier within the calendar year, nature of hire service and location. This initial analysis will assist in informing the development of a procurement strategy in respect of the provision of this service category.

10.2 Expiry of Mobile Phone Contract with Supplier

The Council's contract with the current provider of mobile phone network services expired in 2022. This matter should be reviewed with a view to retendering for this service.

Chief Executive's Response

This matter is currently under review. This review commenced with an in-depth audit of all active mobile devices with a view to reducing the quantity and to ensure records were up to date and accurate. This element is complete and a significant number of accounts have been closed / amended. It is now our intention to carry out the same audit with the fixed phone lines.

Once this review is completed, the Council will be in a better position to enter negotiations to drawdown a new contract from the Office of Government Procurement for the provision of mobile voice and data communications.

It is intended this drawdown will commence in early 2025.

10.3 Financial Management System (FMS) Procurement Module

The FMS procurement module provides transparency in the 'Purchase to Pay' cycle and in analysing actual expenditure against national and local frameworks. A key control of this module is to ensure compliance with

recommended public procurement practice and value for money in the tendering for goods and services. This module continues to remain outstanding for implementation.

Chief Executive's Response

This work has been delayed again as other software developments had to be prioritised for the Revenue Commissioners enhanced reporting requirements. We will endeavour to implement this module as soon as possible.

11 Acting in Higher Grades

A number of cases were noted where employees of the local authority are acting in more senior grades to the substantive grades to which they were originally assigned, for a continuous period in excess of four months. However, sanction for this acting was not sought from the Department. This is not in accordance with circular LG (P) 08/12.

Chief Executive's Response

New acting policies and procedures for both indoor and outdoor grades have recently been introduced which govern such appointments. In the case of short term actings, it is sometimes the case that these appointments are not intended to reach four months and therefore, sanction is not requested. However, due to extenuating circumstances, the four month threshold is exceeded.

12 Malicious Injury Claim

In September 2015 a fire, started maliciously, caused damage to a manufacturing premises in the county. The cost of damage was estimated to be in excess of €5.0m. Both the company and its owners took a case against Louth County Council for compensation under the Malicious Injuries Act 1981 as amended by the Malicious Injuries (Amendment) Act 1986.

The case was due for hearing by the Circuit Court in July 2023. However, the case was settled out of court in March 2023. The total cost to Louth County Council, including the settlement figure and the costs of both the plaintiffs and Local Authority amounted to €3.97m. This sum was recouped in 2023 by the Council from the Department.

Chief Executive's Response

This claim was handled in line with departmental procedures and all costs were recouped from the Department.

13 Local Authority Companies

13.1 Local Authority Companies

The Council's interest in companies is set out in appendix 8 in the AFS and includes brief financial details of these as at the date of the latest financial statements received. All of these companies are limited by guarantee with the exception of Drogheda Port Company, whereby the ownership of all shares in this company were vested in Louth County Council under section 8 of the Harbours Act 2015.

The Council's interest in these companies has not been consolidated in the AFS.

14 Governance and Propriety

14.1 Corporate Governance

Corporate governance comprises the systems and procedures by which enterprises are directed and controlled. It is the responsibility of the Chief Executive to ensure that such systems and procedures exist and are robust.

14.2 Statement of Internal Financial Control (SIFC)

An Advisory Group, chaired by the Department and comprising of representatives of the main local government governance related stakeholders, was established to guide and advise on a SIFC for the local authority sector. This work is now complete and in accordance with circular LG05-2024, local authorities are now required to prepare and publish a SIFC as part of their Annual Reports for 2023. The SIFC which is signed by the Chief Executive, includes their summary of the financial standing of the local authority and the key internal financial controls.

Chief Executive's Response

The SIFC was included in our 2023 Annual Report in line with the requirements of circular LG05-2024.

14.3 Ethics Declarations

At the conclusion of the audit, a number of declarations remained outstanding for receipt. Ethics declarations should be returned within the required timeframe in accordance with Part 15, Section 171 of the Local Government Act 2001.

Chief Executive's Response

It was noted with regret that a number of these statutory declarations were not completed and returned by staff within the required timeframe. A revised process will be put in place to ensure that this matter is rectified for future years.

14.4 Internal Audit

Internal audit services are provided by an external firm of professional financial service providers. A total of four internal audit reports were completed in 2023, with one report at 'draft' stage. In addition, work was ongoing on a further audit at the end of the year.

There are a number of recommendations from previous internal audit reports which are currently work in progress as the Council works towards their full implementation.

Chief Executive's Response

Work has recently been concluded in collating all outstanding management commitments from previous internal audit reports. This will now assist in their full implementation.

14.5 Audit Committee

The Council's audit committee operates under a written charter adopted by the Members. It met on six occasions during 2023. This committee plays a vital role, contributing to the independent oversight of corporate governance within the local authority.

14.6 Risk Management

The Council maintains a Corporate Strategic Risk Register which incorporates the overarching risks of the local authority. This register is reviewed on an ongoing basis by senior management. In addition, each directorate within the local authority maintains a risk register which is reviewed and updated on an ongoing basis.

The Council has in place a Risk Management Policy which sets out the approach to and responsibilities for the management of risk across the Local Authority.

Chief Executive's Response

The Council has a robust risk management process in place at both strategic level and directorate level with quarterly reviews at all levels. The senior management team review, in detail, one risk heading each week to ensure we

are doing everything within our power to minimise the risk to the organisation.

14.7 Anti-Fraud and Corruption Strategy

The Council has in place an Anti-Fraud and Corruption Strategy & Investigation Process. This process was last updated in November 2020. It is recommended that this process be reviewed and updated if considered necessary.

Chief Executive's Response

This strategy will be reviewed in 2024 and updated if necessary.

Acknowledgement

I wish to record my appreciation for the courtesy and co-operation extended to audit by the management and staff of the Council.

A handwritten signature in black ink on a light yellow background. The signature reads "Patrick McCabe" in a cursive style.

Patrick McCabe

Local Government Auditor

22 October 2024

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