

## **DÚN LAOGHAIRE-RATHDOWN COUNTY COUNCIL**

### **Minutes of the hybrid meeting of the Audit Committee Held in the Old Manager's Office on Thursday 25<sup>th</sup> April 2024 at 2.30pm**

**PRESENT:** Noreen Fahy, Penelope Kenny, Councillor Anne Colgan, Councillor Tom Kivlehan, Councillor Jim O'Leary, Conor O'Brien, Justin McCarthy

**OFFICIALS:** Stephen Brady (Director of Services, Corporate Affairs), Elizabeth Clarke (Senior Executive Officer, Corporate Affairs), Mary Murtagh (Administrative Officer, Internal Audit), Helena Cunningham (Director of Services, Finance), Mary Creasey (Management Accountant, Finance), Aidan Blighe (Director of Services, Planning and Economic Development), Paul Kennedy (Director of Services, Infrastructure and Climate Change), Sandra Kelly (Area Community Officer, Community), Eoin Kelly (Senior Staff Officer, Community), Ciara Mulcahy (Senior Staff Officer, Internal Audit), Stuart Hughes (Staff Officer, Internal Audit), Emma McMahon (Senior Staff Officer, Internal Audit)

**OTHERS IN ATTENDANCE:** Susanna Britz from Mazars (Item No. 4)

#### **1. Minutes of Meeting held on 29<sup>th</sup> February 2024**

The adoption of the Minutes of 29<sup>th</sup> February 2024 was proposed by Councillor Tom Kivlehan and seconded by Justin McCarthy.

#### **2. Matters arising from Minutes of meeting held on 29<sup>th</sup> February 2024**

Items 1, 4 and 5 have been completed. Item 2 noted the commitment from Internal Audit to ensure an update will be brought to a future Audit Committee meeting.

Regarding Items 3 and 6, the Chairperson noted Internal Audit extended the due dates for the Title Deeds audit report recommendations. She is satisfied the risks are being managed for what is an active project. She will provide wording to be used in the Minutes about the approval of the Audit Committee to the time extension. (Action Item 1)

#### **3. Conflict of Interest Procedure**

No items were raised under this heading.

#### **4. Review of Credit Card Use and Management**

The Chairperson was disappointed to note findings of non-compliance with credit card guidelines but was satisfied with management responses and timelines for completion of recommendations in the audit report. She requested a review of implementation of audit report recommendations is carried out in Q1 2025. (Action Item 2). A discussion took place during which members queries were responded to.

M. Murtagh confirmed Internal Audit will audit the management of a sample of credit cards used by other departments following circulation of the updated credit card guidelines. This was noted by the Chairperson.

The Chairperson and Director thanked Internal Audit staff for their work on the audit.

## **5. Review of Revenue Grant Funding**

The Chairperson noted the audit report contained no significant findings and a reasonable assurance level was given.

The Acting Senior Community Officer confirmed work has started on documenting internal procedures as recommended in the audit report.

## **6. Review of updated management comment for 3.1 in the Housing Rents Collection and Arrears Management audit report**

This was discussed in the member's private session time and was noted.

Following discussion, M. Murtagh confirmed Internal Audit will liaise with Housing to bring an update on the implementation of the audit report recommendations to the Audit Committee in Q1 2025. (Action Item 3)

## **7. Review of updated Internal Audit Plan 2024**

Members discussed with M. Murtagh the detailed breakdown on the number of days assigned to Internal Audit staff to prepare and produce reports and minutes for Audit Committee Meetings.

It was agreed that Internal Audit will prepare more concise minutes of Audit Committee meetings to help reduce time spent on this work. (Action Item 4)

## **8. Schedule of Audits 2024**

M. Murtagh reported on the status of each audit on the Internal Audit Plan for 2024. The report was noted.

## **9. Report on High-Level Overdue Audit Recommendations**

M. Murtagh gave members an update about the four overdue recommendations. The Chairperson emphasised the importance of departments giving realistic timelines to implement audit recommendations.

## **10. Progress Report on Audit Recommendations**

M. Murtagh reported positive progress with audit recommendations since the February meeting.

M. Murtagh informed members that Internal Audit propose to liaise with Mazars to prepare an Audit Universe which will be included as an appendix to the Strategic Audit Plan. Members conveyed support for this proposal.

## **11. AOB**

Acknowledging this was the final meeting of the present Audit Committee before the local elections, the Chairperson thanked the members for their commitment and contributions over the last five years. The Chairperson also thanked management

and the Internal Audit team for their work in facilitating the Audit Committee meetings.

Stephen Brady thanked the members for their participation, professionalism and expertise during the past five years and stated their input to the Audit Committee has been greatly appreciated.

**12. Actions of Meeting of Audit Committee on 25<sup>th</sup> April 2024**

ACTION NO.	PERSON RESPONSIBLE	BRIEF DESCRIPTION	PROGRESS OF ACTION
1	Chairperson	Provide wording to Internal Audit to be used in the April Minutes about approval of the Audit Committee to extending time for completion of the Title Deeds audit recommendations	
2	Mary Murtagh	Report to Audit Committee on the implementation of the credit card audit report recommendations in Q1 2025	Update to be brought to Audit Committee in Q1 2025
3	Mary Murtagh/Jim Ryan	Report to Audit Committee on the implementation of the Housing Rent Collection audit report recommendations in Q1 2025	Update to be brought to Audit Committee in Q1 2025
4	Mary Murtagh	Ensure concise minutes of Audit Committee Meetings are recorded	This has commenced with the minutes of the April 2024 meeting

Chairperson: 

Date: 1/4/25