

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

### **Minutes of the Hybrid Meeting of the Audit Committee** **Held in the Old Manager's Office on Thursday 7th November 2024 at 2.30pm**

**PRESENT:** Noreen Fahy, Chairperson, Justin McCarthy, Conor O'Brien, Councillor Tom Kivlehan, An Cathaoirleach Councillor Jim O'Leary, Cllr Liam Dockery

**OFFICIALS:** Stephen Brady (Director of Services, Corporate Affairs), Elizabeth Clarke (Senior Executive Officer, Corporate Affairs), Theresa Cloonan (Senior Executive Officer IT, Corporate Affairs), Paul Quinn, (Analyst Programmer, IT, Corporate Services), Catherine Keenan (Director of Services, Housing), Aiden Conroy (Administrative Officer, Housing ), Jeanette White (Administrative Officer, Housing), Eamonn Daly (Local Government Auditor), Michael Kelly (Local Government Auditor), Mary Murtagh (Administrative Officer, Internal Audit), Ciara Mulcahy (Senior Staff Officer, Internal Audit), Janet Smyth (Staff Officer, Internal Audit)

**OTHERS IN ATTENDANCE:** Bernard Barron from Mazars (Item No 6). Brian King from Mazars (Item No.7)

#### **1. Welcome Address from the Director of Corporate Services**

The meeting commenced with introductions. Stephen Brady welcomed members of the new Audit Committee and referred to the important function of the committee. He conveyed his appreciation of the work of the committee members and Internal Audit staff during the past five years. He reported that the nomination of the final external member to the new committee will take place at the December Council meeting. He confirmed Frank Curran, Chief Executive will address members at the next Audit Committee meeting.

#### **2. Election of Chairperson**

Noreen Fahy was nominated as Chairperson of the new Audit Committee. The nomination was proposed by Cllr Jim O'Leary and seconded by Cllr Tom Kivlehan. Noreen accepted the nomination.

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

No items were raised under this heading.

#### **4. Minutes of Meeting held on 25<sup>th</sup> April 2024**

The Chairperson conveyed her satisfaction with the minutes which were prepared in a more concise format. The adoption of the minutes of 25<sup>th</sup> April 2024 was proposed by Cllr Tom Kivlehan and seconded by Cllr Jim O'Leary.

#### **5. Matters arising from Minutes of Meeting held on 25<sup>th</sup> April 2024**

Regarding Action Item 1, M. Murtagh advised the credit card audit recommendations are completed. The Chairperson noted the timely completion of the recommendations. Action Item 2 will remain on the agenda until the report is brought to the committee in Q1 2025. Noted Action Item 3 is completed.

## **6. Review of Incremental Tenant Purchase Scheme**

Members noted the positive report, excellent management responses and reasonable assurance level. B. Barron noted the strong willingness to implement the recommendations. A discussion took place during which members queries were responded to.

## **7. Review of Cyber Security Governance**

An in-depth discussion took place during which Theresa Cloonan, Paul Quinn, Stephen Brady and Brian King responded to members queries. Discussion points included concern about timelines to complete audit recommendations, risk level of cyber security, security awareness training of all groups in the Council, staff turnover and resources, membership of the Information Security Committee, national bodies such as the National Cyber Security Centre. The Chairperson confirmed the committee will offer their support for any additional staff resources sought for cyber security.

Members requested that Theresa and Paul give a progress update to the Audit Committee in April or May next year about cyber security in DLR. **Action Item 1.**

The Chairperson thanked Theresa Cloonan, Paul Quinn and Brian King for their input to the audit report.

## **8. Public Spending Code In-Depth Check**

The two statutory reports were noted.

## **9. Audit Committee Charter**

The charter was deemed adopted subject to two changes: (i) include text to confirm the charter is prepared in accordance with Regulation 8 (1) of the Local Government Audit Committee Regulations 2014 (S.I 244 of 2014). (ii) Under Section 4 of the charter, amend the date the Audit Committee will terminate on to 31<sup>st</sup> May 2029.

**Action Item 2.** The adoption of the charter was proposed by Conor O'Brien and seconded by Justin McCarthy.

The Chairperson requested the agenda for the next meeting include an item on protected disclosures in accordance with the Protected Disclosures Act 2014, enhanced by the 2022 Amendment Act and that an update is given to the committee.

**Action Item 3.**

The Chairperson advised the committee will schedule a review of its own effectiveness for Q3 2025, in accordance with Regulation 13 of the Local Government Audit Committee Regulations 2014. **Action Item 4.**

## **10. Audit Committee Annual Work Programme 2025**

The Annual programme was adopted. Chairperson confirmed it will be kept under review.

#### **11. Internal Audit Plan 2025**

Chairperson noted the plan is robust and that Internal Audit should keep it under review to ensure timelines can be met. The plan will be reviewed at the next meeting following minor updates to be made by Internal Audit. **Action Item 5.**

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

The report was noted.

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

The report was noted.

#### **14. Schedule of Audit Reports 'Progress Updates'**

The report was noted.

#### **15. AOB**

It was agreed that Internal Audit will poll members with meeting dates for 2025, similar to months meetings took place in 2023. **Action No 6.**

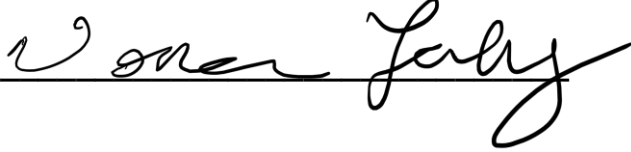
#### **16. Consideration of the 2023 Annual Financial Statement and the Local Government Auditors Statutory Audit Report**

Following completion of the meeting with the Executive, the reports were discussed with the Local Government Auditor.

#### **17. Actions from Audit Committee Meeting on 7<sup>th</sup> November 2024**

<b>ACTION NO.</b>	<b>PERSON RESPONSIBLE</b>	<b>BRIEF DESCRIPTION</b>	<b>PROGRESS OF ACTION</b>
1	T. Cloonan	Members requested that Theresa and Paul give a progress update to the Audit Committee in April or May 2025 about cyber security in DLR.	Internal Audit will liaise with IT to bring report to the April meeting.
2	M. Murtagh	Update Audit Committee Charter as follows: (i) include text to confirm the charter is prepared in accordance with Regulation 8 (1) of the Local Government Audit Committee Regulations 2014 (S.I 244 of 2014). (ii) Under Section 4 of the charter, amend the date the Audit Committee will terminate on to 31 <sup>st</sup> May 2029.	Charter has been updated as agreed.
3	S. Brady/ M. Murtagh	Agenda for the next meeting to include an item on Protected Disclosures and update to be given to the committee.	February 2025 agenda will be updated as requested.

			Update will be given to the February meeting.
4	Audit Committee	Audit Committee to schedule a review of its own effectiveness for Q3 2025.	Review to take place in Q3 2025.
5	M. Murtagh	Updated Internal Audit Plan 2025 to be circulated to next Audit Committee meeting.	Updated plan to be included in February document pack.
6	M. Murtagh	Internal Audit to poll members with meeting dates for 2025, similar to months meetings took place in 2023.	Completed.

**Noreen Fahy, Chairperson** 

**Date:** 1/4/25