DÚN LAOGHAIRE-RATHDOWN COUNTY COUNCIL

Minutes of the hybrid meeting of the Audit Committee held in the Council Chamber on Thursday 2nd June 2022 with Committee Members meeting in private session at 2pm and the Executive joined at 2.30pm

PRESENT: Noreen Fahy, Penelope Kenny, Councillor Ann Colgan, Councillor Jim O'Leary, Councillor Tom Kivlehan

OFFICIALS: Catherine Gallagher (County Librarian), Lisa Larkin (Senior Executive Librarian), Martina Kehoe (Senior Executive Officer, Infrastructure and Climate Change Department), Sinead Dunne (Management Accountant, Finance Department), Eileen Fox (Administrative Officer, Finance Department), Therese Langan (Director of Community and Cultural Development), Ian Smalley (Administrative Officer, Community Development and Social Inclusion), John Healy (County Law Agent), Elizabeth Neary (Executive Solicitor, Legal Services Department), Adedayo Akinsanya (Clerical Officer, Legal Services Department), Stephen Brady (Director of Corporate Affairs) Mary Murtagh (Administrative Officer, Internal Audit), Una McCann (Senior Staff Officer, Housing), Ciara Mulcahy (Senior Staff Officer, Internal Audit), Stuart Hughes (Staff Officer, Internal Audit), Eoghan Carrigg (Staff Officer, Communications)

APOLOGIES: Conor O'Brien, Justin McCarthy

OTHERS IN ATTENDANCE: [redacted] and [redacted] from Mazars (Item No. 4)

1. Minutes of Meeting held on 31st March 2022

The adoption of the Minutes of Thursday 31st March 2022 was proposed by Councillor Tom Kivlehan and seconded by Penelope Kenny.

2. Matters arising from Minutes

It was noted that all actions, except Action Items 1 and 6 had been completed.

Regarding Item 1, Noreen Fahy agreed to circulate the Fraud Prevention and Reporting Policy to the members to collate their comments, to revert to Internal Audit when this process is completed and bring comments to the September Audit Committee Meeting. (Action No. 1)

In relation to Item 6, Noreen Fahy will request feedback from members about information they would like included in the NOAC summary report and will revert to Internal Audit with suggestions. (Action No. 2)

3. Conflict of Interest Procedure

No items were raised under this heading.

4. GDPR Audit Report by Mazars

The committee noted the level of assurance given for matters covered by the audit was Limited Assurance.

The report was taken as read and members commenced with questions. A discussion took place during which [redacted] and [redacted] from Mazars, John Healy, County Law Agent and Stephen Brady, Director of Corporate Affairs responded to members queries.

In response to a point raised by Councillor O'Leary about having an assessment element on completion of training courses, John Healy stated this will be done using meta compliance. (Action No. 3)

John Healy confirmed he is happy to liaise with Stephen Brady to support Councillors in terms of GDPR awareness. (Action No. 4)

In reply to a discussion on sensitive data, John Healy stated he could not give a commitment to say there are no issues in the area of special categories of personal data. Legal Services do not have the resources to audit this area but it can be reviewed during the next audit. John Healy will engage with all Departments regarding processing of sensitive personal data. (Action No. 5)

John Healy agreed the owners of management comments would be amended in the audit report, where required, and delegated to appropriate management staff. (Action No. 6)

John Healy acknowledged the weaknesses identified in providing GDPR training. He explained this will be improved by rolling out compulsory meta compliance training on Net Consent. (Action No. 7). Meta compliance will track training carried out. Noreen Fahy welcomed the commitment to training.

Noreen thanked everyone for their work and commitment to this audit.

5. Presentations of Community Risk Register - Ian Smalley and Libraries Risk Register - Catherine Gallagher

Ian Smalley, Administrative Officer presented the Community Department Risk Register. He outlined the 15 high risks on the register, which also includes 10 medium risks, and the 49 mitigations and controls to deal with high risk areas.

Catherine Gallagher, County Librarian presented the Library Services Risk Register. She outlined the 6 high risks on the register, which also contained 11 medium risks, and the opportunities identified due to Covid 19.

A discussion took place where Therese Langan, Director of Community and Cultural Development, Catherine Gallagher, Ian Smalley and Eileen Fox, Administrative Officer, responded to members queries.

In response to a query from Councillor Colgan about reputational risk, Therese Langan and Catherine Gallagher advised that they are confident this has been addressed and that mitigations are in place.

Councillor O'Leary drew attention to the number of high risks and the high likelihood attached to the risks. Noreen Fahy recommended the outcome of the consequences should be considered and advised separating likelihood from consequence. She noted both Departments were hard on themselves in terms of risk scores.

Both Departments agreed to review their risk rankings during their quarterly risk register reviews. (Action No. 8). Noreen Fahy agreed to forward a template for scoring risks from the IPA which Eileen Fox will circulate to seniors. (Action No. 9)

Noreen Fahy explained the benefit of tracking risk management by adding in a column to risk registers and using arrows to indicate plus, minus or no change. Eileen Fox to consider the benefit of introducing this tracking. (Action No. 10)

Stephen Brady informed members the Management Team discuss high level risks on the risk registers.

Noreen thanked everyone for their presentations.

6. Schedule of Audits

A discussion took place regarding the inclusion of the Dún Laoghaire Baths project in the Capital Projects Audit. It was agreed that Internal Audit will ensure the scope and terms of reference exclude work undertaken by the Local Government audit team. (Action No. 11)

7. Report on High-Level Overdue Audit Recommendations

The committee expressed their dissatisfaction at the time it is taking to complete two recommendations, overdue since April 2021 and March 2021. They remarked there appears to be a culture in DLRCC that Internal Audit recommendations are not a priority.

A discussion took place during which Stephen Brady, Director and Mary Murtagh, Administrative Officer responded to members queries.

8. Change in Order of Agenda

It was agreed to take Agenda Item 10 before Agenda Item 8.

9. Progress Report on 'Capital Programme Management Procedures Audit Recommendations'- Sinead Dunne and Martina Kehoe

A discussion took place during which Sinead Dunne, Management Accountant and Martina Kehoe, Senior Executive Officer responded to members queries.

The committee expressed their concern about the request for a 9-month extension to complete the recommendations and that management should be more mindful of timelines they commit to in audit reports.

Sinead Dunne acknowledged they were disappointed at not meeting the deadline for completing the recommendations. She explained additional time is required to allow the Review Group to examine documents and procedures and incorporate audit recommendations. Progress was also impacted on by staff changes.

10. Report from Working Group on Storage of Title Deeds Audit Recommendations

The committee expressed their dissatisfaction at the time it is taking to resolve the outstanding recommendations. They remarked there appears to be a culture in DLRCC that Internal Audit recommendations are not a priority.

Stephen informed the members, that due to a back log of recruitment competitions to be carried out by HR, recruiting a resource to work on the title deeds will take time.

Noreen Fahy proposed a resource is procured to work on the deeds. Mary Murtagh, Administrative Officer agreed to advise John Healy, County Law Agent about the procurement option. (Action No. 12)

11. Progress Report on Audit Recommendations

The report was noted.

12. Public Spending Code In-Depth Check

Mary Murtagh informed the members that the level of assurance given to the Revenue and Capital in-depth checks carried out by Internal Audit was reasonable and both reports were included in the DLRCC 2021 Annual Quality Assurance Report submitted to NOAC by end of May. Members noted the format of the reports was easy to follow.

13. AOB

Members noted the overtime in the wages compliance report for week 18 of 2022 was fully compliant and that issues relating to overtime are making progress. Members were informed the compliance reports are not automated and due to the level of manual work involved per report Payroll Section do not have the resources to prepare them on a weekly basis.

It was agreed that Internal Audit will arrange to publish minutes of Audit Committee Meetings, starting from May, on the Council's website. (Action No. 13)

14. Actions of Meeting of Audit Committee – 2nd June 2022

ACTION NO.	PERSON RESPONSIBLE	BRIEF DESCRIPTION	PROGRESS OF ACTION
1	Noreen Fahy	Liaise with members to collate their comments about the Council's Fraud Prevention and Reporting Policy and bring comments about the policy to the September Audit Committee Meeting.	
2	Noreen Fahy	Liaise with members in relation to the NOAC Summary Report and come back to Internal Audit with members suggestions about what to include in the report.	
3	John Healy	Meta compliance will be used to carry out assessments on completion of training.	Data Protection training using meta-compliance is being rolled out from the end of August to December. Meta-compliance will be used to assess the completion rate of this training.
4	John Healy, Stephen Brady	Provide support to Councillors in relation to GDPR awareness.	Training is anticipated to take place in Q4 2022.
5	John Healy	Engage with staff in relation to the processing of sensitive personal data.	J. Healy wrote to the Privacy Programme Team on 28/06/2022 on certain matters including the identification of special category personal data. Given the other matters to be addressed by the Privacy Programme arising from the GDPR audit, this work programme will not re-commence until 2023.
6	Stephen Brady, John Healy, Mary Murtagh	Where relevant, owners for management comments in the GDPR audit report, to be	Seniors who have been nominated with

		amended and delegated to appropriate seniors.	responsibility for data protection are in the process of having data protection included in their formal delegation. Actions from the GDPR audit will be assigned to them on Viclarity during August to September.
7	John Healy	Roll out compulsory GDPR training on Net Consent.	The IT Department have carried out a procurement exercise for the data protection training modules and completed relevant testing of the system. GDPR training will be rolled out on 29 August and in mid-October. This training exercise will be completed in December 2022.
8	Ian Smalley/ Catherine Gallagher	Community Development & Social Inclusion and Libraries to review their risk rankings during quarterly risk register reviews.	Community Development & Social Inclusion 's risk rankings were reviewed for Q2 in June and will be reviewed again at the end of each quarter. Libraries risk rankings were reviewed for Q2. Their risk register was updated. One risk has a comment attached for review This will be reviewed as soon as possible.
9	Noreen Fahy/Eileen Fox	Forward template for scoring risks from the IPA which Eileen Fox will circulate to seniors.	

10	Eileen Fox	Consider the benefit of tracking risks by adding a column to risk registers and using arrows to indicate plus, minus or no change.	Completed. Departments requested to include new tracking column in risk registers for the Q2 review
11	Mary Murtagh	Liaise with the Local Government Auditor to ensure their work on the Dún Laoghaire Baths Project during 2021/2022 is excluded from the audit scope to be developed.	Matter discussed with Auditor and detail of areas audited will be provided to Internal Audit
12	Mary Murtagh	Inform John Healy about members proposal that a resource be procured to review the title deeds.	Completed. John Healy has been informed
13	Mary Murtagh	Publish the May Audit Committee Minutes on the Council's website.	This will be done after the Minutes are approved at the September meeting

Signed: Dorne Foley

Date: 8/12/22