

DÚN LAOGHAIRE-RATHDOWN COUNTY COUNCIL

Minutes of the hybrid meeting of the Audit Committee held in the Council Chamber, on Friday, 21st October, 2022 at 9.00am

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

OFFICIALS: Stephen Brady (Acting Director of Services, Corporate Affairs), Deirdre Baber (Senior Executive Officer, Housing), Elizabeth Clarke (Senior Executive Officer, Corporate Affairs), Jim Ryan (Senior Executive Officer, Housing), Joe Connor (Administrative Officer, Housing), Brenda Kador (Administrative Officer, Housing), Mary Murtagh (Administrative Officer, Internal Audit), Ciara Mulcahy (Senior Staff Officer, Internal Audit), Stuart Hughes (Staff Officer, Internal Audit), Eoghan Carrigg (Staff Officer, Communications)

1. Fraud Prevention and Reporting Policy

The committee requested that the Fraud Prevention and Reporting Policy should list the required actions to be carried out in the event of an alleged case of fraud and that the policy should record that the Local Government Auditor and the Audit Committee are informed about potential cases of fraud. It was agreed that Stephen Brady will update the policy to include these changes. (Action No. 1)

The committee noted their voice in relation to fraud is through the policy document and that the Executive should have full discretion to act promptly in cases of alleged fraud.

2. Matters arising from Minutes of meeting held on 2nd June 2022

It was noted that Action No. 1 will be updated as per discussions on the Fraud Prevention and Reporting Policy.

In relation to Action No. 2, following discussion, it was agreed a summary report on the findings in the NOAC Performance Indicators Report related to dlr will be prepared which will focus on activities where dlr performance has disimproved against its previous results or performance results were located in the bottom half of overall local authority national results. (Action No. 2). A discussion took place about the role of the Council with regard to the NOAC Performance Indicator's Report; that an executive summary of the report could be brought to Council; the Audit Committee could enhance their work programme through reviewing the NOAC Performance Indicators Report and dlr summary report.

Regarding Action No. 4, it was noted that there were delays in carrying out the GDPR awareness training for Councillors which is anticipated to take place in Q1 or Q2 of 2023. (Action No. 3)

Progress related to Action Item No. 5 was noted.

Noreen advised in relation to Action No. 9 that she will forward the relevant template for scoring risks to the Finance Department. (Action No. 4)

It was noted that Action Nos. 3, 6, 7, 8, 10, 11, 12 and 13 were completed.

3. Housing Rents Audit Report by Internal Audit

Mary Murtagh presented the findings of the Housing Rents Audit to members. She advised that the audit examined the procedures and controls in place for processing and approving housing tenants' rents. She outlined that there were 12 findings, 6 medium priority findings and 6 low priority findings. Due to a number of key control weaknesses outlined in the report the level of assurance given was limited. She advised that three of the medium priority findings were about the calculation of rents for tenants in council owned properties, RAS tenants, HAP tenants and Traveller specific tenants and three were about the Annual Rent Review Process. She highlighted that prior to the audit Housing had already started a review of their procedures as part of the introduction of the dlrDOCS system and the new housing system, NEC.

A discussion took place about automating further the process of reviewing and calculating rents which is currently very staff intensive and manual; level of rents charged; how rents are calculated; access to employed tenants records; if all rent accounts are reviewed; number of miscalculations noted in the audit sample. Stephen Brady, Deirdre Baber, Jim Ryan, Joe Connor and Brenda Kador responded to members queries.

Management advised that Housing Section are undergoing a level of transformational change that is significant. Departmental processes have been subject to review and change and this is ongoing. The review of the Annual Rent Review Process and moving rents online is part of this change. As part of the process of change, a move to targeting rolling assessments of accounts will take place. It was noted that Annual Rent Reviews of tenants in council owned properties and RAS tenants are currently carried out but the responsibility is on tenants to submit relevant documentation. The HAP Section with its limited resources will carry out annual reviews of a sample of tenants and noted HAP rents are managed nationally by Limerick City & County Council.

The Housing Department expressed confidence that the timelines for the audit recommendations would be achieved.

It was agreed that Stephen Brady will liaise with Housing Department early in 2023 to discuss a timeline to present a report to the Audit Committee on the status of the programme of transformation undertaken in Housing. It was noted that a presentation in 2024 would be more appropriate. (Action No. 5)

Noreen Fahy thanked the Housing Team for their attendance at the meeting and for their time and co-operation during the audit process.

4. Review of the implementation of the Social Inclusion and Community Activation Programme (SICAP) by Southside Partnership DLR CLG (SSP) for 2020 by Internal Audit

Mary Murtagh updated members in relation to the Review of the implementation of the Social Inclusion and Community Activation Programme (SICAP) for 2020.

She advised the audit report contained two important and two minor findings and that an audit assurance of reasonable was given.

It was noted that this audit is carried out on behalf of the Dún Laoghaire-Rathdown Local Community and Development Committee (dlr LCDC). Mary explained that she presented the report to the LCDC SICAP sub-group and the report was then brought before the full LCDC for approval. The approved report was submitted to the Department of Rural and Community Development.

It was explained that Mary Ruane, Senior Executive Officer in the Community and Cultural Development Department and Chief Officer of the dlr LCDC is responsible for overseeing implementation of audit recommendations.

The Audit Committee noted that they have no role to track or follow-up on recommendations in SICAP audit reports and noted the report.

5. Schedule of Audits

Mary Murtagh updated members on the status of audits remaining on the Internal Audit Plan for 2022. It was noted that an audit report will not be ready for presentation at the November Audit Committee Meeting.

It was agreed to include the updated Audit Committee annual reports and charter on the November agenda. (Action No. 6)

6. Report on High-Level Overdue Audit Recommendations

It was advised that there are currently two overdue High-Level Audit Recommendations from the Title Deeds audit and the GDPR Audit.

It was noted that the overdue recommendation in relation to the online Employee Exit application had been completed since the last meeting.

The members discussed their dissatisfaction with the overdue recommendation from the GDPR audit and noted they are continuing to review progress of GDPR audit report recommendations.

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

It was advised that the recruitment of a resource to carry out tasks related to the Council's title deeds will be advertised in November. It was noted that sanction to recruit a resource was received in March 2022. Stephen Brady informed members the advertisement process was impacted on by the volume of recruitment competitions to be carried out by HR. He advised due to the position being a temporary contract, it may be difficult to recruit a suitable candidate.

Noreen referred to her proposal made at the last audit committee meeting to consider engaging a resource through an external procurement process. Stephen agreed to discuss this option with Legal Services. (Action No. 7)

It was agreed the committee will review progress on the engagement of the resource at the November meeting. (Action No. 8)

8. Progress Report on Audit Recommendations

Mary Murtagh presented the progress report on audit recommendations entered on the Viclarity system.

Noreen Fahy noted the number of overdue recommendations which the committee will review in more detail at the November meeting.

9. Actions of Meeting of Audit Committee – 21st October 2022

ACTION NO.	PERSON RESPONSIBLE	BRIEF DESCRIPTION	PROGRESS OF ACTION
1	Stephen Brady	The Fraud Prevention and Reporting Policy to be updated to outline required actions to be carried out in the event of an alleged case of fraud and that the Local Government Auditor and the Audit Committee are informed.	The updating of the Fraud Prevention and Reporting Policy is taking place as agreed.
2	Stephen Brady/Mary Murtagh	Prepare summary report on the findings in the NOAC Performance Indicators Report related to dlr to focus on activities where dlr performance has disimproved against its previous results or performance results were located in the bottom half of overall local authority national results.	A summary report will be prepared for the NOAC Performance Indicators Report 2021 which is due to be published in November.
3	Legal Services/ Stephen Brady	Provide GDPR Awareness Training for Councillors.	The GDPR Awareness Training for Councillors is anticipated to take place in Q1 or Q2 of 2023.
4	Noreen Fahy	Forward IPA template for scoring risks which Eileen Fox will circulate to seniors.	The template will be forwarded by email.
5	Stephen Brady	Liaise with Housing Department early in 2023 to discuss a timeline during 2024 to present a report to the Audit Committee on the Programme of Transformation undertaken in Housing.	Meeting will be arranged to discuss timeline for presentation.
6	Mary Murtagh/Eoghan Carrigg	Include the updated Audit Committee annual reports and charter on the November Audit Committee Meeting agenda.	The items are listed on the November Audit Committee agenda.
7	Stephen Brady	Discuss option with Legal Services to engage a resource to work on the tasks related to the title deeds by using an external procurement process.	This matter will be discussed with Legal Services before the November meeting.

8	Stephen Brady/Mary Murtagh	Provide progress update on engagement of a resource to work on the tasks related to the title deeds audit recommendations at the November meeting.	An update will be given at the November meeting.
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Signed: Don Faly

Date: 8/12/22

The first part of the paper is devoted to the study of the
 asymptotic behavior of the solutions of the system
 (1.1) as $\epsilon \rightarrow 0$. It is shown that the solutions
 converge to the solutions of the system (1.2) in the
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