

DÚN LAOGHAIRE-RATHDOWN COUNTY COUNCIL

Minutes of the hybrid meeting of the Audit Committee held on Microsoft Teams, on Thursday 2nd March at 9.30am

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

OFFICIALS: Stephen Brady (Acting Director of Services, Corporate Affairs), Elizabeth Clarke (Senior Executive Officer, Corporate Affairs), 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. Minutes of Meeting held on Thursday 8th December 2022

This item was deferred to the April meeting. (Action No. 1)

2. Matters arising from Minutes of meeting held on Thursday 8th December 2022

This item was deferred to the April meeting. (Action No. 1)

3. Conflict of Interest Procedure

No items were raised under this heading.

4. Infrastructure & Climate Change Risk Register Presentation by Martina Kehoe

This item was deferred to the April meeting. (Action No. 1)

5. Report on dlr performance in the 2021 NOAC Performance Indicators Report

This item was deferred to the April meeting. (Action No. 1)

6. Report of the Audit Committee on the review of the 2021 Annual Financial Statement and Statutory Audit Report

Noreen Fahy asked members for their comments on the report. She highlighted the positive nature of the annual meeting between the Audit Committee and the Local Government Auditor in September 2022.

A discussion took place during which Noreen Fahy responded to members' queries. Points were raised about (i) the adequacy of the level of detail in the report about the Cherrywood Strategic Development Zone, taking account of the discussion on the legal settlement at the meeting with the Local Government Auditor and (ii) the accuracy of the wording under the Procurement Compliance heading taking account of the timeline reported on.

Noreen advised that the level of detail about Cherrywood is appropriate for the timeline of the report and that the legal settlement will be part of the AFS 2022 discussions and process, which will be considered in next year's report of the Audit Committee on the 2022 AFS and Statutory Audit Report.

It was agreed to adopt the report subject to updating the wording under 'Procurement Compliance' and that the updated report is submitted to the March Council Meeting. (Action No. 2)

Noreen advised she will attend the March Council meeting for the presentation of the Audit Committee Reports.

7. Report of the Audit Committee for year-ended 2022

Noreen Fahy presented the report to members. She commended the committee for their attendance at meetings last year and noted the good level of activity which took place, as highlighted by the report.

The report was adopted and agreed that it will go to the March Council Meeting. (Action No. 3)

8. Internal Audit Plan 2023

Mary Murtagh and Stephen Brady updated members in relation to delivery of audits in accordance with the timeline in the the Internal Audit Plan 2023. It was noted that the first audit to be presented this year did not meet the target date. Mary advised the contract includes a requirement for Mazars to present 4 audits within a twelve-month timeframe. They did not achieve this in the first year but did in the second year of the contract. Stephen advised that he and Mary had a meeting in January 2023 with the Mazars Director and Partner about the audits for 2023. Mazars indicated they could meet the timelines proposed. Stephen confirmed monthly meetings are now taking place with Mazars to monitor performance as set out in their contract. Mary advised that this is the final term of the contract with Mazars. Before it expires on 30th September 2023, Internal Audit will start a new tender process using the OGP framework to procure auditing services. Mary advised she had discussed the new tender process with the OGP in December last year. They advised a new framework for auditing services will commence mid-2023. Following discussion, Mary agreed to contact the OGP to check when the new framework will be introduced and to review how soon the new tender process for auditing services can begin. (Action No. 4)

Noreen Fahy requested that Stephen and Mary convey to Mazars the Audit Committee's concern with their performance in delivering audit reports in accordance with their contract obligations, when required. (Action No. 5)

9. Report of Internal Audit for year ended 2022

This item was deferred to the April meeting. (Action No. 1)

10. Schedule of Audits

This item was deferred to the April meeting. (Action No. 1)

11. Report on High-Level Overdue Audit Recommendations

This item was deferred to the April meeting. (Action No. 1)

12. Progress Update - Title Deeds Audit Recommendations


This item was deferred to the April meeting. (Action No. 1)

13. Progress Report on Audit Recommendations

This item was deferred to the April meeting. (Action No. 1)

14. Actions of Meeting of Audit Committee – 2nd March 2023

ACTION NO.	PERSON RESPONSIBLE	BRIEF DESCRIPTION	PROGRESS OF ACTION
1	Mary Murtagh	Include deferred Item Nos 1, 2, 4, 5, 9, 10, 11, 12, 13 from the March meeting on the April Audit Committee meeting agenda	Items will be included on the April Agenda
2	Mary Murtagh	Report of the Audit Committee on the review of the 2021 Annual Financial Statement and Statutory Audit Report to be updated as agreed under 'Procurement Compliance' and included on the agenda for the March Council meeting	The report was updated and included on the agenda of the March Council meeting. On the day of the meeting, it was deferred to the April meeting
3	Mary Murtagh	The Audit Committee Report for year-ended 2022 to be included on the agenda for the March Council meeting	The report was included on the agenda of the March Council meeting. On the day of the meeting, it was deferred to the April meeting
4	Mary Murtagh	Contact the OGP to check when the new framework for auditing services will be introduced and to review how soon the new tender process by Internal Audit for auditing services can begin	M. Murtagh will update the committee at the April meeting about the discussion with the OGP
5	Mary Murtagh/Stephen Brady	Inform Mazar's about the Audit Committee's concern with their performance in delivering audit reports in accordance with their contract obligations, when required	This will be done, when required, at the monthly meetings with Mazars

SIGNED: 
DATE: 20/4/23