

DÚN LAOGHAIRE-RATHDOWN COUNTY COUNCIL

Minutes of the Hybrid Meeting of the Audit Committee **Held in the Old Manager's Office on Thursday 27th February at 2.30pm**

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

OFFICIALS: Frank Curran (Chief Executive), Stephen Brady (Director of Corporate Affairs), Helena Cunningham (Director of Finance & Water Services), Paul Kennedy (Director of Infrastructure & Climate Change including Road Maintenance & Traffic), James Phelan (Senior Engineer, ICC), Lei Jiang (Senior Executive Engineer, Capital Projects Office), Margaret Hartnett (Senior Engineer, Capital Projects Office), Ann Mullins (Senior Staff Officer, Capital Projects Office), Tim Cranley (Health & Safety Advisor), Ruairí O'Dúlaing (Senior Parks Superintendent), Eoin O'Brien (Senior Parks & Landscape Officer), Helena McGorman (Senior Executive Parks Superintendent), Mary Murtagh (Administrative Officer, Internal Audit), Ciara Mulcahy (Senior Staff Officer, Internal Audit), Emma McMahon (Senior Staff Officer, Internal Audit), Janet Smyth (Staff Officer, Internal Audit).

OTHERS IN ATTENDANCE: Aidan Faloona, Quadra (Item No 5). Susanna Britz, Mazars (Item No 6).

APOLOGIES: Elizabeth Clarke (Senior Executive Officer, Corporate Affairs) (Item No 7), Therese Langan (Director of Community, Cultural Services and Parks Department) (Item No 5).

1. Address from the Chief Executive

Frank Curran, Chief Executive greeted members of the Audit Committee. He spoke about his vision and key priorities for the Council and referred to the five pillars of the current Corporate Plan. He highlighted various Council achievements and shared the Council's vision for future development and growth within the county. The Chairperson thanked the Chief Executive for his positive address and for highlighting the importance of effective governance.

2. Minutes of the Meeting held 7th November 2024

The adoption of the minutes of the 7th of November 2024 was proposed by Cllr Tom Kivlehan and seconded by Justin McCarthy.

3. Matters arising from Minutes of Meeting held on 7th November 2024

Noted the progress of actions from the meeting.

4. Conflict of Interest Procedure

No items were raised under this heading.

5. Review of Health & Safety

The positive reasonable assurance levels in the Road Maintenance Report and the Health and Safety Management Systems Report were noted. It was noted that some legal compliance issues contributed to a significant finding and a limited assurance level in the

Parks Report. A discussion took place during which member's queries were responded to. It was confirmed by M. Murtagh that all the management comments with 2024 due dates are completed.

The Chairperson asked the Parks Department to amend the management comment for the significant rated recommendation 3.24 to give background about fire drills during the period between the receipt of the Parks Health & Safety audit report in May 2024 and the presentation of the report in February 2025 to the Audit Committee. **Action Item 1.**

The Chairperson asked that Ruairí O'Dúlaing, Parks Department give a presentation to the Audit Committee on completion of the rationalisation plan for the Parks depots which was prepared by the Parks and Architect's Departments and is due to be presented to the Leadership Team next month. **Action Item 2.**

6. Review of Capital Projects

Members noted the high level of assurance in the report. A discussion took place during which member's queries were responded to. The Directors of Finance & Water Services and Infrastructure & Climate Change highlighted the improvement steps that have taken place in Capital Projects and the important role of the Projects Governance Board on effective project delivery.

7. Protected Disclosures

M. Murtagh gave an update on behalf of E. Clarke who could not attend. There were no protected disclosures in 2024; there is one from 2023 that will be closed in Q1 2025; the Annual Return for 2024 was completed. S. Brady confirmed the internal policy document is updated to take account of the most recent legislation.

8. Report of the Audit Committee under Section 121 of the Local Government Act 2021 (as amended) by Section 60 of the Local Government Reform Act 2014 on the 2023 AFS and Local Government Auditor's Report

The Chairperson requested members to forward their comments to her and Internal Audit on the draft report that was recently circulated to them by Noon on Friday.

9. Activity Report of the Audit Committee for 2024

The Chairperson requested the report be updated to include details of staff by position who engaged with the Audit Committee during presentation of audit reports. M. Murtagh to liaise with the Chairperson to finalise the report. **Action Item No 3.**

The report was adopted subject to the changes being made.

10. Internal Audit Report 2024

M. Murtagh gave an overview of the report. The Chairperson endorsed the report format. S. Brady confirmed the Head of Internal Audit position will be advertised in Q2 2025.

Agreed report to be amended to note recruitment of a new Head of Internal Audit and to confirm the Health & Safety reports and the report on Capital Projects were completed and listed for presentation at the February 2025 Audit Committee meeting at the time of the finalisation of the 2024 Internal Audit Report. **Action Item 4.**

11. Internal Audit Charter

M. Murtagh gave an overview of the changes made to the charter. Adoption of the charter was proposed by Cllr Liam Dockery and seconded by Cllr Tom Kivlehan.

12. Internal Audit Plan 2025

Mary Murtagh highlighted the changes made since the report was presented in November 2024. Following discussion, it was agreed that the plan be approved subject to (i) inserting a column for commencement date of audits in the table in Appendix I and (ii) under methodology refer to input from management as one of the lists of sources. **Action Item 5.**

A discussion took place about the SICAP audit process. Agreed that (i) M. Murtagh will bring a report to the next meeting in relation to the role of the Audit Committee and other players in the SICAP audit process **Action Item 6.**

13. Global Internal Audit Standards

M. Murtagh gave an overview of the key changes in the new standards, the level of compliance and proposed actions to address non-compliance. M. Murtagh confirmed Internal Audit network members were required last year to complete a template to indicate their compliance with the standards. This was a network led exercise to ascertain a picture of compliance. Members noted the quality of the reporting.

Following a discussion, it was agreed that Internal Audit will revert to the Audit Committee following consultation with members of the Internal Audit Network who have carried out external quality assessments or who are planning this. **Action Item 7.**

14. DLR Comparison Report with NOAC Performance Indicators

S. Brady confirmed the comparison report is scheduled to be discussed by the Leadership Team next Tuesday. He advised members can request Directors to attend the Audit Committee to discuss their departments performance indicator results.

Discussion points included setting targets to meet the national average, briefing elected members, reporting on specific trends over a number of years, difficulty of cross authority comparisons in particular for urban authorities, comparing results with the four Dublin local authorities.

S. Brady to bring feedback to the Leadership Team about discussions at the Audit Committee regarding the DLR NOAC Comparison Report in relation to reviewing the trend in results over a number of years. **Action Item 8.**

15. Progress Report on Audit Recommendations

The Chairperson noted the report was positive in terms of the level of completion of audit recommendations.

16. High level Overdue Audit Recommendations

A discussion took place about dealing with long-term overdue recommendations and extending due dates. M. Murtagh advised the due dates for the Planning recommendations which are almost a year overdue may have been unrealistic when given. One of the management comments had advised clearing of decisions was extremely resource intensive. To-date Planning have not confirmed the level of resources working on clearing decisions. It was agreed to request Planning to propose revised timelines for completion of audit recommendations for consideration by the Audit Committee. **Action Item 9.**

17. Schedule of Audit Reports – Progress Updates

Members noted that audit reports completed or in progress are on target with dates in the Internal Audit Plan.

18. AOB

M. Murtagh thanked C. Mulcahy for her contribution to the Internal Audit Unit and members wished her well in her new position in Housing.

M. Murtagh advised training for Audit Committee members is available via the IPA, starting in May for anyone who is interested. She will email members the training dates.

Action Item 10.

The Chairperson advised that the Committee will arrange to review their overall training plan. **Action Item 11.**

Actions from Audit Committee Meeting on 27th February 2025

ACTION NO.	PERSON RESPONSIBLE	BRIEF DESCRIPTION	PROGRESS OF ACTION
1	H. McGorman	Update the management comment for the significant rated recommendation to give background about fire drills in the period between the presentation of the Parks H&S audit report in February 2025 to the Audit Committee and receipt of the report in May 2024.	Management comment in audit report was updated. Amendment will be shared on screen at next meeting
2	R. O'Dúlaing	Give presentation to the Audit Committee on completion of the rationalisation plan for the Parks depots.	Internal Audit will liaise with R. O'Dúlaing and include report on agenda when completed
3	M. Murtagh	In the Activity Report of the Audit Committee insert details of staff by position who engaged with the Audit Committee for presentation of audit reports. Liaise with Chairperson about this change.	Report was updated and submitted to Council
4	M. Murtagh	In the Internal Audit Annual Report, under the resources section refer to the recruitment of the Head of Internal Audit Post to commence in Q2 and update details about the H&S reports and the Capital report to note at the time of the finalisation of the activity report both these audit reports were completed and listed for presentation at the February 2025 Audit Committee meeting.	Report was updated. If required, amendment will be shared on screen at next meeting
5	M. Murtagh	In the Internal Audit Plan 2025 (i) insert a column for commencement date in Appendix I and (ii) under methodology refer to input from management as one of the lists of sources.	Plan was updated. If required, amendment will be shared on screen at next meeting
6	M. Murtagh	Come back to Audit Committee with report in relation to the role of the LCDC, Council and Audit Committee in the SICAP audit report process.	Report being finalised and will be brought to the April Audit Committee meeting
7	M. Murtagh	Request feedback from members in the Internal Audit Network who have carried out external quality assessments or may be planning this and report back to the Audit Committee.	M. Murtagh will contact members in April

8	S. Brady	Bring feedback to the Leadership Team about discussions at the Audit Committee regarding the DLR NOAC Comparison Report in relation to reviewing the trend in results over a number of years.	S. Brady raised issues at Leadership Team meeting
9	M. Murtagh	Request Planning to propose revised timelines for completion of audit recommendations and report to Audit Committee.	Internal Audit met staff from Planning on 28/3/25 to discuss
10	M. Murtagh	M. Murtagh to email committee about training dates in IPA for members of Audit Committees.	Email sent to members end of March
11	Chairperson	Review overall training plan for Committee as a whole.	

Noreen Fahy, Chairperson

Date:

Noreen Fahy
10/4/25