

Dublin City Council

Audit Committee

**Minutes of Meeting held on 15th September, 2016 at 8.00 a.m.
in the Richard O'Carroll Room, City Hall**

Attendance:

Members

Mr. Brendan Foster, Dublin Chamber of Commerce, Chairperson (BF) (Chair)
Ms. Louise Ryan, Trinity College Dublin (LR)
Mr. Johnny McElhinney, Docklands Business Forum (JMCE)
Mr. Nathy Walsh, Institute of Public Administration (NW)
Councillor Nial Ring (Cllr. Ring)
Councillor Naoise O Muiri (Cllr. O Muiri)

Officials:

Ms. Kathy Quinn, Head of Finance (KQ)
Mr. Hugh Fitzpatrick, Head of Internal Audit (HF)
Ms. Theresa Lannon, Administrative Officer, Internal Audit (TL)
Ms. Martina Mc Loughlin, Staff Officer, Internal Audit

Apologies:

Mr. Owen Keegan, Chief Executive, Dublin City Council

1. Minutes of Audit Committee Meeting held on 12th May, 2016.

Agreed.

B. Foster welcomed Nathy Walsh on to the Committee.

2. Standing Item on the agenda – Any Conflict of Interest of A.C. Members

No conflict of interest declared.

3. Update from M. Pyne, Head of Human Resources & Corporate Services on:

- **Review of Risk Management in DCC (Report No. 5/2016)**

Report as circulated discussed. Concerns were expressed at the time delay in the issue of the Corporate Risk Register (from June to October).

4. Compliance with the Public Spending Code:

- (A) **Quality Assurance Review - Forbes Street Pedestrian and Cyclist Bridge (Capital Project) - Report R03/16**

(B) Quality Assurance Review - In-depth Check of D.C.C.'s Regulatory Compliance for Superannuation Benefits Payments - Report R04/16

Reports as circulated noted. The PSC requirements for IA were noted. The committee were informed that errors within NOAC report No 9 relating to Dublin City Council have been corrected by NOAC, following contact from HF.

5. Internal Audit Report R05/16 – Review on the use of Low Value Purchase (LVP) Cards by the Homeless Services Section

The review was initiated in July 2015 in the context of the absence of ongoing reconciliations and the administration of the LPV cards, as raised by both the Finance and Housing Departments.

The final draft report was issued in December 2015 with a Housing Management response provided in April 2016. The CE, Chair of the Audit Committee and the Local Government Auditor were all advised of the final draft report at this time.

Between April and September 2016, IA met with Housing on multiple occasions to pursue the full implementation of the reviews recommendation. As of September 2016, some recommendations have commenced, others not, while none have been completed.

The AC expressed strong concerns relating to the time delay in implementing audit recommendations i.e. from the date of receipt of the final draft to now. The AC asked that the CE and ACE with responsibility for Housing be asked to provide an interim report no later than end of October 2016 with the following as a minimum:

- Resources assigned to current reconciliations (as of now Sept 2016)
- Timeframe for when reconciliations will be completed
- Timeframe for when all recommendations will be implemented
- Date for the earliest introduction of LVP cards for each user

Action: Interim report from Housing Department to issue to the AC by the end of October in relation to the implementation of recommendations of Report 5/16.

6. Update on Report 6/2016, by the Chief Executive on:

- **Review of the City Council's approach to risk taking/insurance by Willis Ltd.**
- **A Value for Money review of Irish Public Bodies by Price Waterhouse Cooper**

Report as circulated discussed. HF explained the background to the above for the benefit of Mr Nathy Walsh. The AC are concerned that this item has been on the agenda for a while.

Action: Further updates to be provided by the CE to the AC.

7. Familiarisation Session

Members to forward suggestions to HF.

8. Training needs

None.

9. Consideration of the Audited Annual Financial Statement for the year ended 31st December, 2015 and the Local Government Auditor's Report on the AFS.

A provisional date for the AC meeting to discuss the AFS and Local Government Auditor's Report (as yet unissued) was set for Thursday, 17th November, 2016.

10. A.O.B.

No items raised.

The meeting concluded at 9.30 a.m.



Brendan Foster, Chairperson

Date: 8.12.2016

Appendix A

Actions agreed at this Audit Committee Meeting

- Action 1:** Interim report from Housing Department to issue to the AC by the end of October in relation to the implementation of recommendations of Report 5/16.
- Action 2:** Further updates to be provided by the CE to the AC.

Appendix B

Actions agreed at previous Audit Committee meetings but still to be dealt with to date, to be carried forward to the December 2016 meeting.

- Action 4:** Agreed at the February, 2015 meeting. Review of recommendation implementation report will be submitted to the Audit Committee in due course. **(HF)**