

Dublin City Council Audit Committee

**Minutes of Meeting held on 19th October 2023 at 9.00 a.m.
via MSTeams**

Attendance:

Members

Ms. Louise Ryan, Trinity College Dublin, Chairperson (LR)
Mr. Johnny McElhinney, Docklands Business Forum (JMCE)
Mr. Nathy Walsh, Institute of Public Administration (NW)
Prof. Diarmuid Hegarty Dublin Chamber (DH)
Councillor Naoise Ó Muirí (Cllr. NOM)
Councillor Daryl Barron (Cllr. DB)
Councillor Nial Ring (Cllr. NR)

Ms. Ita Howe, Local Government Auditor (IH)

Officials:

Ms. Kathy Quinn, Head of Finance (KQ)
Mr. Victor Leonov, Head of Financial Accounting (VL)
Mr. Paddy Brennan, Head of Internal Audit (PB)
Ms. Ailish McCarthy, Staff Officer, Internal Audit (AMCC)

Apologies

Mr. Richard Shakespeare, Chief Executive

1. **Minutes of Audit Committee meeting held on 14th September 2023 and update on Actions arising**
 - a. The minutes were agreed.
 - b. Update on Actions

Appendix A: Actions arising from Audit Committee meeting 14th September 2023

Action 1 - HOL will circulate the Risk Management Policy to the Audit Committee.
Emailed to AC on 6th October 2023.

Action 2 – Risk Management to provide update to the Audit Committee in 2024.

Action 3 – PB will provide an update on the progress of the implementation of recommendations from R15/22 – Review of CRES Capital costs at AC meeting in December.

Action 4 – The CE will issue a memo to each ACE requesting they prioritise the implementation of audit recommendations.

Memo issued on 20th September 2023 to ACE's

Appendix B: Actions arising from Audit Committee meeting 16th March 2023

Action 2 – Update report on recommendations from R06/14 and R02/18 to the AC before year end.

Action 3 – Update report on implementation of high-risk recommendations from R11/22 to the Audit Committee by year-end.

2. Conflict of Interest of A.C. Members.

No conflicts of interest were declared.

3. Consideration of the Audited Annual Financial Statement for the year ended 31st December 2022, and the Local Government Auditor's Report on the AFS.

The Chairperson welcomed the Principal Local Government Auditor, Ita Howe, to the meeting and invited her to present her report, which had been circulated to all members. The presentation referenced among other items, DCC's Financial Position, the collection of DCC's income across Rates, Housing Rents and Housing Loans. Monies outstanding in respect of vacant site levies was discussed as was DCC's bad debt provision.

Issues identified in the report by the PLGA including non-compliance with Procurement Directives and the significant annual shortfall in funding received by DCC for fire and emergency services were also covered.

Other Issues

All other queries raised by the Audit Committee were satisfactorily addressed by the Principal Local Government Auditor and the Head of Finance.

Actions arising from discussions:

Action 1

PB to request confirmation from the Planning and Development Department on the status of vacant site levy liabilities and debts when the RZLT comes into operation in February 2024.

Action 2.

KQ to confirm to the Audit Committee if the wording contained in note 4b is set nationally.

Action 3.

PB to request DFB provide the cumulative deficit in funding from the HSE to DCC since 2014 relating to the provision of fire and ambulance services.

Action 4

PB to advise the Chief Executive that the AC have requested quarterly updates on the progress of the implementation of recommendations contained in the PLGA's management letter.

Action 5.

KQ to provide a list and detail of capital income streams for the AC.

4. Preparation of the report of the Audit Committee to the City Council, following its consideration of the Audited AFS and Local Government Auditor's report in compliance with Section 60 of the Local Government Reform Act 2014.

Action 6.

PB to prepare draft report on Audit Committee's consideration of the AFS and the Report of the Local Government Auditor for the Audit Committee and arrange for the report to go to the next meeting of the City Council.

5. A.O.B.

The meeting with the PLGA and AC has been postponed and is scheduled for after the AC meeting on the 7th December 2023.

Actions arising from this meeting 19th October 2023

Action 1 - PB to request confirmation from the Planning and Development Department on the status of vacant site levy liabilities and debts when the RZLT comes into operation in February 2024.

Action 2 - KQ to confirm to the Audit Committee if the wording contained in note 4b is set nationally.

Action 3 - PB to request DFB provide cumulative deficit in funding from the HSE to DCC since 2014 relating to the provision of fire and ambulance services.

Action 4 - PB to advise the Chief Executive that the AC have requested quarterly updates on the progress of the implementation of recommendations contained in the PLGA's management letter.

Action 5 - KQ to provide a list and detail of capital income streams for the AC.

Action 6 - PB to prepare draft report on Audit Committee's consideration of the AFS and the Report of the Local Government Auditor for the Audit Committee and arrange for the report to go to the next meeting of the City Council.

Signed


