

Dublin City Council Audit Committee

Minutes of Meeting held on 15th June 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) from 9.15am
Councillor Naoise Ó Muirí (Cllr. NOM)
Councillor Daryl Barron (Cllr. DB)
Councillor Nial Ring (Cllr. NR) until 9.40am

Officials:

Ms. Kathy Quinn, Head of Finance (KQ)
Mr. Paddy Brennan, Head of Internal Audit (PB)
Ms. Ailish McCarthy, Staff Officer, Internal Audit (AMcC)

Apologies

Mr. Owen Keegan, Chief Executive (OPK)

Invited Attendees:

Mary Hayes - Director of the Dublin Region Homeless Executive
Alan Davidson – Director, Crowe Ireland

1. **Minutes of Audit Committee meeting held on 16th March 2023 and update on Actions arising**
 - a. The minutes were agreed.
 - b. Update on Actions:

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

Action 1 – Engagement with OGP on conditions of contract-
PB updated as follows: Project Managers will be advised, that when they are preparing tender specifications, they should communicate to potential suppliers that detailed financial data and background to calculations used in Cost Benefit Analyses may be required for audit purposes. Internal Audit to circulate written advice to Project Managers and deliver training in Q4.

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.

Appendix B: Actions arising from this Audit Committee meeting 15th September 2022

Action 2 – The AC to receive an update at a later date on the management of risk in DCC

Update will be provided for future AC meeting in 2023.

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

No conflicts of interest were declared.

3. Presentation – Housing First – Mary Hayes Director of the Dublin Region Homeless Executive

Mary Hayes provided an overview on Housing First Dublin Service and the challenges facing homeless services in the City. The AC thanked Mary for her very informative presentation and commended the work of her department.

4. Audit Reports

Alan Davidson from Crowe provided a summary on the Public Spending Code In-Depth Check audits and stated the number and severity of recommendations have reduced. Common areas for attention are Programme Logic Model, SMART objectives, Project Risk and reporting on progress. AD advised that this is the third year Crowe has carried out these types of audits for DCC and noted a general improvement in the standard of compliance and understanding of the code.

- **R03/23 – PSC 2022: In-depth Check of Housing Part V**
Satisfactory assurance rating – Four Recommendations – Three (3) medium priority and one (1) low priority.
- **R04/23 – PSC 2022: In-depth Check of the North Inner City Concept Area**
Satisfactory assurance Rating – Five Recommendations – Four (4) high priority and one (1) low.
- **R05/23 – PSC 2022: In-depth Check of the Liffey Corridor Project**
Limited assurance rating – Eight Recommendations – Five (5) high priority and two (2) medium priority with one recommendation rejected. AC noted that Recommendation 3 has been accepted by management but that a timescale for implementation has not been provided. PB advised that he will follow up with management in relation to this recommendation as part of the review of recommendations process and revert to the committee if required.
- **R02/23 – Recommendation Implementation for Internal Audit Reports Quarter 1 2023**
PB reported that the number of outstanding recommendations continues to increase and there are currently 141 outstanding recommendations. PB reported that there are some mitigating factors contributing to the high numbers such as staff resources and a high number of recent

corporate-wide, complex recommendations. PB advised that he intends to communicate with the CE on his concerns on this trend (i.e. high number of outstanding recommendations) and will engage further with the Audit Committee as required.

5. Training/familiarisation sessions required by AC Members

Housing will provide a presentation on Anti-Social Behaviour at the next Audit Committee meeting in September.

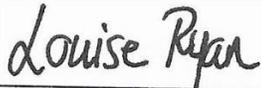
6. A.O.B.

The Audit Committee noted that this meeting will be the last meeting before the current Chief Executive is due to retire and thanked him for his support for the committee.

Meeting concluded at 10.00 a.m.

PB met separately with the AC directly after this meeting as required under Regulation 11 (2) of the Audit Committee Regulations 2014.

Signed: _____



Louise Ryan
Chairperson

Dated: 14-06-23