



**Rialtas na hÉireann**  
Government of Ireland

## **LOCAL GOVERNMENT AUDIT SERVICE**

**Statutory Audit Report**

**to the**

**Members of Kildare County Council**

**for the**

**Year Ended 31 December 2017**

Department of Housing, Planning and Local Government

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# AUDITOR'S REPORT TO THE MEMBERS OF KILDARE COUNTY COUNCIL

## 1 Introduction

I have audited the Annual Financial Statement (AFS) of Kildare County Council (the Council) for the year ended 31 December 2017, which comprise the Statement of Accounting Policies, Statement of Comprehensive Income, Statement of Financial Position, Funds Flow Statement and notes to and forming part of the accounts. The financial reporting framework that has been applied in its preparation is the Code of Practice and Accounting Regulations for Local Authorities, as prescribed by the Minister for Housing, Planning and Local Government.

My main statutory responsibility, following the completion of the audit work, is to express my independent audit opinion on the AFS of the Council, as to whether it presents fairly the financial position at 31 December 2017 and its income and expenditure. My audit opinion, which is unmodified, is stated on page 7 of the AFS.

The Council is by law, responsible for the maintenance of all accounting records including the preparation of the AFS. It is my responsibility, based on my audit, to form an independent opinion on the statement and to report my opinion. I conducted my audit in accordance with the Code of Audit Practice. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the AFS. It also includes an assessment of the significant estimates and judgements made by the Council's management in the preparation of the AFS, and of whether the accounting policies are appropriate to the Council's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations, which I considered necessary to provide sufficient evidence to give reasonable assurance that the financial statement is free from material misstatement, whether caused by fraud or error.

This report is prepared in accordance with Section 120(1) (c) of the Local Government Act, 2001 and should be read in conjunction with the audited AFS.

## 2 Financial Standing

### 2.1 Statement of Comprehensive Income (Income and Expenditure Account)

The Council recorded a surplus of €0.22m for the year ended 31 December 2017 which reduced the accumulated deficit to €0.74m at that date.

The members, at the Council meeting held in April 2018, approved (by resolution in accordance with section 104(2) of the Local Government Act, 2001) the expenditure incurred in 2017 that was in excess of the adopted budget for the year. The details of the divisional variances are outlined at note 16 to the AFS.

The surplus recorded for 2017 confirms that the Council is adhering, in overall terms, to the strict budgetary requirements for the year.

The main movements in the finances of the Council during the year were as follows:

- |  |        |
|--|--------|
| • Increase in fixed assets (paragraph 2.2.1 refers)                              | €32.3m |
| • Increase in net bank balances  | €13.1m |
| • Increase in creditors and accruals   | € 7.9m |
| • Increase in work in progress and preliminary expenses (paragraph 2.2.2 refers) | € 6.3m |

### **Chief Executive's Response**

It is intended to continue the reduction of the revenue deficit until the adverse balance is cleared. The pace at which this is achieved will be dictated by budgetary and economic circumstances.

#### **2.1.1 Local Property Tax**

The current funding model for the distribution of the Local Property Tax (LPT) was first introduced in 2015.

As provided for in legislation, the Council again passed a resolution not to vary the basic rate of LPT for 2017, giving an allocation for the year of €17.2m.

Because of the Council's surplus LPT position (calculated on the basis of anticipated 2017 receipts compared to the original baseline position established from the General Purpose Grant Allocations of 2014), there is a requirement to self-fund some services in both the Housing and Roads divisional areas.

In October 2016, the Department of Housing, Planning & Local Government (the Department) confirmed the individual divisional allocations that were required to be applied by the Council as follows:

- Housing – revenue and capital projects €1.15m.

## **2.2 Statement of Financial Position (Balance Sheet)**

The Council's net assets increased from €2.75bn at 31 December 2016 to €2.81bn at 31 December 2017.

#### **2.2.1 Fixed Assets**

It was reported at previous audits that reconciliations between the amounts recorded in the Agresso FMS (the Council's financial management system) and those contained in the land and property registers had not been completed.

While a complete listing of all assets in the beneficial ownership of the Council is not yet available, it is acknowledged that good progress has been made in the past year.

Improvements were noted with regard to the timely recording in the appropriate registers of all current property and land transactions. However, further refinements are still required, particularly with regard to maintaining centrally the details of all of the Council's land holdings and properties that are currently leased to third parties.

The staffing levels assigned to this area should be kept under regular review to ensure that resources remain adequate.

## 2.2.2 Work in progress

Accumulated expenditure on the work in progress and preliminary expenses account amounted to €13.75m at 31 December 2017 (2016 €7.4m). The year on year increase mainly reflects the additional activity in the housing and roads sectors during 2017.

The 2017 year-end balance on the account includes the net expenditure incurred on two housing schemes as follows:

Land acquisition costs at Old Greenfield, Maynooth	€3.0m
Dunmurray Rise, Kildare Town	€2.1m.

As construction commenced during 2018 at the development in Kildare Town, the Council was able to apply and obtain funding for the site acquisition costs from the Department. It is noted that construction recently ceased at the site and that the main contractor company has now been placed in examinership by the High Court.

Management has advised that the site located at Maynooth is expected to progress to the commencement stage towards the end of 2019 and the Council will then be in position to draw down funding from the Department.

The construction of 19 housing units at the Highfield Estate in Kilcock was completed in 2017 and the accumulated costs of €3.55m have been transferred to fixed assets. A review of the scheme that was undertaken as part of this audit indicated that robust internal procedures were applied, including compliance with national procurement guidelines.

## 2.2.3 Development Contributions

Included in trade debtors and prepayments at 31 December 2017 was €6.4m (2016 €4.8m) in respect of development contributions due to the Council (note 5 to the AFS).

The bad debts provision estimated at 2017 year end is considered appropriate. This provision should be kept under regular review to ensure it remains adequate.

## 2.2.4 Loans Payable

The Council owed €107m at 31 December 2017 (2016 €116m) in the form of medium to long term loans.

- **Affordable Housing Loans**

Included in the year-end balances were six loans amounting to €12m on which interest only is currently being paid. The loans refer to bridging facilities in respect of the acquisition of 67 affordable housing units drawn down from the Housing Finance Agency (HFA) approximately 10 years ago. The interest cost of these loans in 2017 was €190k.

As all of the loans were due to mature during 2018, the Council secured permission to extend the repayment date to 2023. The properties have been temporarily transferred for occupancy as social housing under the social leasing scheme (see paragraph 7).

### **Chief Executive's Response**

The Council is awaiting advice from the Department to finalise a long term solution for these leased units and their associated loans.

- **Land Acquisition Loans**

The 2017 year-end balance also included €5.28m that was owed to the HFA on loans that were taken out some years ago to acquire land for housing development that has not yet commenced, the details of which are as follows:

Coolaghknock Glebe, Kildare Town	€3.2m
Bonaghmore, Rathangan	€1.2m
Affordable Housing, Kildare Town	€0.9m.

The total interest incurred and paid on the above loans in 2017 amounted to €80k.

The development or possible other alternative use of these sites should remain a priority matter for management as the values of the loans are significant.

### Chief Executive's Response

It is intended to explore every avenue to utilise these sites to the benefit of the Council and this matter is being kept under review.

## 3. Income Collection

### 3.1 Main revenue income collections

A summary of the collection performances showing the 31 December 2017 arrears position in respect of the main income categories with the comparative figures for the previous year are as follows:

Income Source	Yield %		Debtors €m	
	2017	2016	2017	2016
Rates	81	83	13.7	12.1
Rents & Annuities	88	88	1.6	1.5
Housing Loans	43	47	4.2	4.0

While the 2017 collection yield recorded for rents & annuities of 88% was above the 2016 national average for local authorities of 85%, both rates at 81% and housing loans at 43% were lower than their respective 2016 national average comparisons.

The recent annual collections performances for housing loans are not satisfactory. This is an area that management should immediately address to ensure that a sustainable corrective plan is implemented.

#### 3.1.1 Rates

The status of the rates accounts in arrears at 31 December 2017 is summarised as follows:

Category of Arrears	Number of Accounts	€m	% of total arrears
Collectable and being pursued	2,013	9.09	66
Accounts in an agreed payment plan	322	1.85	14
Legal proceedings commenced	133	1.78	13
Customer in liquidation / receivership and / or administration	45	0.98	7

The 2017 year-end arrears recorded an increase of €1.6m when compared to the position at the previous year-end.

An analysis of the aged debt of this category of debtors reveals that €7.16m of the amount due at the 2017 year-end was outstanding for less than 1 year. The current debt book was reviewed with management and although the level of provision is considered appropriate, it should be kept under regular review.

### 3.1.2 Housing Rents and Annuities

The amounts in arrears increased from €1.47m at December 2016 to €1.65m at 31 December 2017.

The arrears remain significant and should continue to be pursued.

### 3.1.3 Housing Loans

The 2017 returns recorded a reduction on the previous year's yield of 4% and based on the 2016 returns for the sector would again place the Council as the lowest of all of the local authorities.

The collections levels recorded in recent years in respect of this income category are not satisfactory. The bad debts provision that was estimated and included in the AFS is considered reasonable when taking into account the aged debt status of the 2017 year end arrears.

The current arrears remain significant and while it is noted that internal controls have recently been strengthened, management needs to continue to proactively follow up with customers who default in order to ensure the safeguard of funds owed to the Council.

## **Chief Executive's Response**

Housing loan arrears collection continues to be a priority area for the Council's management. Housing loan arrears are primarily as a result of shared ownership loans that were issued in a rising property market, and where stress testing of loan applications was not as robust as it is now. The economic downturn also played a part in the poor collection rates. Every effort is being made to improve this collection rate.

## **4. Capital Account**

The capital account recorded an overall credit balance of €126.9m at 31 December 2017, an increase of €18m on the previous year.

### **4.1 Deficit balances**

Notwithstanding the overall credit balance on the capital account, there remained large deficits on some individual schemes that still require funding

In the absence of available funds or a confirmation of a funding plan, schemes with significant deficit balances should be designated with an unfunded charge flag.

## 4.2 Reserves balances

A review of the level of reserves currently being carried in the capital account should again be undertaken by management. The purpose of the individual reserves being maintained should be adequately and clearly outlined to include definite plans (including timelines) for their use.

Where reserves are available to offset against deficits being carried in the capital account appropriate transfers should now be made.

### Chief Executive's Response

All capital balances will again be reviewed as part of the preparation of the 2018 annual financial statement.

## 5. Transfer of Water and Sewerage Functions to Irish Water

The Council continues to deliver services on behalf of Irish Water (IW) under a service level agreement. A review carried out during the current audit of the internal procedures adopted in this area indicated that it is being effectively managed.

Section 12 of the Water Services (no.2) Act 2013 provided for the transfer to IW of all underground water services assets previously vested in the Council.

The statutory transfers of the above ground water related assets to IW are given legal effect by Ministerial Orders that are issued by the Department in consultation with the Council and IW.

Of the 244 assets identified for transfer, 113 were registered in the sole ownership of the Council. Good progress has been to date in completing the transfer of these assets to IW. I have been advised that there are just 22 of these site transfers that have yet to be completed.

Included in the total assets for transfer, were 40 sites that were classified as unregistered and of these, 7 have been transferred to date. Further reviews of the files are needed to enable the transfers of the remaining sites to be completed.

There are a further 91 sites that are registered to third parties, of which 38 have been transferred to date.

The resources currently assigned to this area should be reviewed to ensure that the remaining transfers to IW are completed in a timely manner.

## 6 Purchasing and Procurement procedures

### 6.1 Purchasing and invoice payments

Weaknesses in the processing of invoices and the related purchase orders were raised at the previous audit.

Improvements recorded in this area during 2017 have been sustained during the early part of 2018. A compliance rate (in respect of the timely raising of purchase orders) of 51% was reported at the previous audit. This rate has significantly improved to 87% for quarter 2 of 2018. While this is a commendable improvement, I have advised management that staff with assigned purchasing responsibilities should be regularly reminded of their obligations to



comply with the Council's policy to ensure such improvements are sustained.

There are further improvements required in respect of the financial system recording of the receipts of goods and services.

Delays in raising and approving purchase orders and the subsequent recording of the receipt of the relevant goods or services can have an impact on the relevance and accuracy of the Council's budgetary and financial reports. This is a critical internal control area where some improvements are still required to ensure that adequate budgetary compliance is being implemented across all of the Council's divisions.

## 6.2 Procurement

The previous audit highlighted some areas of non-compliance with national procurement guidelines.

This area was reviewed again during the current audit with the concentration on expenditure incurred in 2017 that was charged to the revenue account. While expenditure incurred by some divisions was generally found to be compliant with the national procurement guidelines, there remain a number of areas where a review of work practices is still required.

The main areas of concern noted during the audit, were as follows:

- Roads works – the sample selected at audit indicated that payments to the value of €2.5m were made without recourse to compliant national procurement guidelines. Payments were made to some contractors for the supply of road materials based on prices as per framework agreements that were no longer in force in 2017. Other contracts were never formally tendered. These non-compliant procurement practices have continued in the current year
- Contracts awarded to firms for site cleaning, vehicle and equipment hire within the environment division at a cost of €369k were not formally tendered
- The use of an offsite file storage facility was contracted in 2010 without recourse to formal procurement procedures. While the contract provided for an extension to 2012, it was not replaced beyond this date. Consequently, there is no contract currently in place in respect of this service that cost the Council a total of €164k in 2017
- Housing refurbishments – the sample selected at audit indicated that requests for tenders for housing refurbishment works were not advertised on the eTenders website. It is acknowledged that relevant advertisements were placed in local and national newspapers in some instances requesting interest from suitable firms to tender for the refurbishment works. However, this practice did not comply with national procurement guidelines.

In my opinion, there is a need to further strengthen the resources currently assigned to the recently restructured procurement section to facilitate the required improvements in compliance levels.

Consideration should also be given to expanding the procurement unit's role to include both an oversight function and to assist line management with identifying how a move towards higher compliance levels can be achieved in the short term.

As a public organisation, the Council (including the subsidiary and related companies) is required to comply, in all respects, with both the national and EU procurement regulations and directives.

## Chief Executive's Response

In early 2018, a full time Procurement Officer was appointed to the Council. Procurement training is now being delivered to all relevant staff. Senior staff, within the directorates, are to work in conjunction with the Procurement Officer in addressing issues raised in this report.

### 6.3 Public Spending Code

To comply with the requirements of the public spending code (PSC), the Council's internal audit unit (IAU) issued a report, covering the financial transactions incurred in 2017 in the following areas of activity:

Capital expenditure	NRO M7 Osberstown Interchange & R407 Sallins bypass scheme
Revenue expenditure	Social Housing Leasing scheme

The findings and recommendations contained in the PSC reports were taken into account as part of this audit.

## 7 Provision of social housing by Approved Housing Bodies

At 31 December 2017, the Council had contractual arrangements with 36 approved housing bodies (AHBs) for the provision of social housing to tenants that were selected from the Council's housing waiting lists. At that date, 936 properties were managed by the AHBs under the following national schemes:

- Capital assistance scheme (CAS)
- Capital loan and subsidy scheme (CLSS)
- Social housing leasing initiative (SLI)

The Council has further contracted with 2 AHBs to manage 67 of Council owned properties that were acquired for resale under the former Affordable Housing Scheme.

The 2017 year-end balance on loans drawn down to fund the properties currently managed by AHBs amounted to €35.2m (note 7 to the AFS). The repayments of these loans are funded in full by the Department.

As noted at paragraph 6.3, a full review of the Council's implementation of the SLI was completed in 2018 by the IAU as part of the Council's requirements under the PSC. The main finding of the IAU's report was that the Council was substantially in compliance with the implementation of national policy in respect of social housing leasing provision.

The Local Government Audit Service (LGAS) issued a Value for Money (VFM) report on the oversight role of local authorities in the provision of social housing by AHBs (December 2015). During the course of the current audit, the status of the Council's implementation of the recommendations contained in the LGAS VFM report was reviewed.

While there were some areas of concern noted following a review undertaken during the current audit (outlined below), I am satisfied that currently there are good internal procedures in place that should now facilitate the appropriate oversight of this important area.

- **Financial irregularities at an approved housing body**

A recent sitting of the Circuit Court in Naas highlighted serious financial irregularities at an AHB with which the Council has, for many years, contracted to manage and maintain a number of social housing properties.

I have requested Council management to formally meet with the company's board of directors to seek assurances that all funds advanced by the Council to the company are being used for the purposes intended and as provided for in the contracts.

The Council's capital account is currently carrying a deficit of €222k in respect of one of the CLSS schemes that was managed by this AHB. As the construction phase of this scheme was completed in 2013, Council management should now submit an application to the Department for the outstanding amounts in order to reduce or eliminate this deficit.

In the absence of identifying any additional external sources of funding, the current shortfall will need to be funded from internal capital receipts.

#### **Chief Executive's Response**

The Office of the interim Housing Regulator is responsible for the regulation of AHBs. The role of the Council is to ensure AHB compliance with the terms and conditions of the schemes for which they avail of funding. Council has met with the company directors in this case and has been given assurances that funds are being used for the correct purposes. The Council will now submit the final claim to the Department.

- **Twelve properties at Ballymakealy, Celbridge**

The properties were previously owned and managed by an AHB that ceased trading some years ago.

The attempts currently being made by management, with regard to clarifying the legal position in respect of the management of these units, are acknowledged. There is currently a loan balance with the HFA being carried in the Council's balance sheet of €363k, in relation to these properties.

Management has advised me that the relevant deeds of transfer and mortgage documentation were never formally executed and that the land on which the properties were constructed remains in the beneficial ownership of the Council.

Consequently, a review of the files is now required to ensure, where appropriate, that the land is adequately recorded in both the fixed assets and insurance registers thereby ensuring that the Council's interest therein is legally protected.

#### **Chief Executive's Response**

The Council's solicitor has received advice from the Chief State Solicitor's office and this matter will be progressed over the coming months.

- **Registration of mortgages**

An internal review was undertaken in 2018 to determine whether the AHBs with which the Council is currently contracted, had registered the relevant deeds of charge in respect of the loans issued to them by the Council.

This review highlighted that 17 CLSS schemes and a further 5 CAS schemes did not have the required mortgages registered.

Management has been requested to follow up with the relevant AHBs to ensure that their contractual obligations are fulfilled in all respects.

### **Chief Executive's Response**

This matter is with the Council's Solicitors in order to register the mortgages.

- **Annual compliance statements**

It is acknowledged that annual compliance statements are requested from every AHB with which the Council is currently contracted.

Of the 36 AHBs contacted to submit an annual compliance statement in respect of 2017, it is noted that that 31 have made submissions to date. This is a significant improvement on the compliance statements received by the Council in respect of 2016.

Of the 2017 returns submitted, only 18 AHBs have forwarded their signed audited annual financial statements.

The outstanding AFS' should continue to be sought from the relevant AHBs.

### **Chief Executive's Response**

Any outstanding AFS' continue to be sought and no management and maintenance subsidy is paid in the absence of accounts.

- **Inspections of properties and review of rents charged by AHBs**

There has been a minimal property inspection regime of AHB managed properties, undertaken by the Council, to date.

It was noted that there has been no process yet implemented that independently reviews the rents charged by AHBs to ensure that they comply with the terms of the relevant schemes.

However, the recent appointment of a Clerk of Works is acknowledged. This important appointment should facilitate a comprehensive and appropriate schedule of inspections of the AHB managed properties.

### **Chief Executive's Response**

In relation to inspections, a schedule of 2019 properties has been prepared. In relation to rents, spot checking of rents being charged will form part of the annual compliance process and, in this regard, all AHBs are being written to, reminding them of rents to be charged per scheme.

- **Affordable Housing units under lease agreements with AHBs**

There are currently 67 unsold affordable housing units operated and managed under lease agreements with two AHBs.

Both of the agreements are now due for renewal and I acknowledge the efforts currently being made by management in seeking advice from the Department on the most appropriate treatment of these properties going forward. This matter needs to remain a priority item for the relevant line management to resolve with the Department.

The resources assigned to the governance and oversight of AHBs generally should be regularly reviewed to ensure that they are sufficient to meet the Council's ongoing requirements and statutory obligations.

### **Chief Executive's Response**

The Council is awaiting advice from the Department to finalise a long term solution for these leased units and their associated loans. The Council is currently satisfied with staff assignment to the AHB unit, however, this will be kept under review.

## **8 Interest in Companies Associated with the Council**

The Council has an interest in a number of companies with the details of these being disclosed at Appendix 8 of the AFS.

### **8.1 Kildare Sports & Leisure Facilities Ltd.**

This company oversees the day-to-day management of the K Leisure swimming pool and related activities. It is a limited liability company with issued shares of €100, all of which are in the beneficial ownership of the Council.

The company's audited accounts for the year ended 31 December 2017 recorded a surplus for the year of €315k, thereby increasing the shareholders' funds at that date to €1.1m. Turnover in 2017 was €3m approximately (an increase of €600k when compared to the previous year), which is a commendable performance.

Company management were met during the course of the audit and it would appear that determined efforts are being made to maintain the current good trading performance levels.

It is noted that the Board of Directors of the company formally met just once in 2017 and once again to date in 2018. As the company is wholly owned by the Council, I have recommended to the Chief Executive, that the Council representatives on the Board request that meetings be convened more frequently.

More frequent meetings will improve the transparency of demonstrating the appropriate discharge of the Board's duties. This strengthened oversight should also facilitate the maintenance of a working knowledge of the organisation's current business risks and an understanding of the various business activities.

### **Chief Executive's Response**

The Council's representatives on the Board of Directors of this company will inform the Board that more frequent board meetings are required.

### **8.2 Riverbank Arts Centre Company Limited by Guarantee**

This company oversees the day-to-day management of the Riverbank Arts Centre in Newbridge. It is a company limited by guarantee and does not have a share capital.

The company's audited accounts for the year ended 31 December 2017 recorded a net loss for the year of €2k, thereby decreasing the net assets at that date to €76k. Total grant assistance provided by the Council to the company in 2017 amounted to €277k.

The company's 2017 accounts referred to a loan amount payable to the Council in the amount of €64k approximately as at 31 December 2017. As there is no loan recorded in the Council's accounts, clarification was sought in relation to this matter.

Assurances were received from management that the amount recorded in the company's audited accounts as a loan repayable to the Council is incorrect. I have been advised that contact has now been made with the company's Board of Directors to have the matter rectified. The company's records and its annual financial statement should be aligned with the Council's position.

Company management were met during the course of the audit and notwithstanding the small loss incurred in 2017, it would appear that determined efforts are being made to maintain the current good trading performance levels.

Significant developments are currently planned for the theatre and it is intended that a review of progress will form part of next year's audit schedule.

### **Chief Executive's Response**

The 2018 AFS of this company will reflect the change in accounting treatment for this adjustment to align the company accounts to the Council's accounts.

## **9 Governance**

Corporate governance comprises the systems and procedures by which enterprises are directed and controlled. The Chief Executive, his management team and the Council members all have a role in ensuring that there are sound systems of financial management and internal control in place.

In 2017, the Council commissioned the Institute of Public Administration to undertake an independent review of its corporate governance processes and procedures. The subsequent report that issued recently concluded that the Council is generally compliant with its governance obligations.

It is acknowledged that management has already agreed an action plan to ensure that the recommendations contained in the report are implemented.

### **9.1 Risk Management**

An effective risk management framework provides the executive and the Council members with assurances that major organisational risks are identified and appropriately managed.

The Council's divisional risk registers were recently comprehensively reviewed and updated by management. These registers were also reviewed as part of this audit process.

In my opinion, the concepts of risk awareness and risk management are now embedding well into the culture of the organisation.

There is now a formal internal control mechanism in place that requires the divisional registers to be reviewed at regular intervals.

In accordance with best practice, risk management should be a standing agenda item at all management team meetings.

### **9.2 Internal Audit**

There are currently 4 staff assigned to the IAU. The unit completed 11 reports in 2017 and account has been taken of the relevant findings and recommendations contained therein as part of this audit.

It is a critical element of good corporate governance that the internal audit function for an organisation the size of the Council is adequately resourced with professionally trained staff.

The quality of work undertaken and reported on by the staff of the unit is of a high standard.

### 9.3 Audit Committee

The audit committee met on 5 occasions during 2017 and issued its annual report for that year in April 2018.

I commend the work of the committee which continues to make significant contributions to the independent oversight of corporate governance within the Council.

### 9.4 Annual Declarations of Interest

Part 15 of the Local Government Act, 2001 (as amended) imposes obligations on all Council members and staff of a certain grade or assigned certain duties to make annual declarations to the Ethics Registrar of the local authority.

During the audit, the returns made in respect of the period ended 29 February 2018 were reviewed. Due to the robust internal procedures that are currently in place, I note that all of the elected members had made returns by the due date and a large proportion of the relevant staff made their returns on time. Of the returns that were submitted late, all were received within one month of the due date.

## Acknowledgement

I wish to record my appreciation for the courtesy and co-operation extended to the audit team by the management and staff of the Council.



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**Eamonn Daly**  
**Local Government Auditor**  
**26 October 2018.**

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