



Rialtas na hÉireann
Government of Ireland

LOCAL GOVERNMENT AUDIT SERVICE

Statutory Audit Report

to the

Members of Carlow County Council

for the

Year Ended 31 December 2019

Department of Housing, Local Government and Heritage

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AUDITOR'S REPORT TO THE MEMBERS OF CARLOW COUNTY COUNCIL

1 Introduction

I have audited the Annual Financial Statement (AFS) of Carlow County Council for the year ended 31 December 2019, which comprises 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 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 2019 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 judgments 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 Non – adjusting post balance sheet event – COVID-19

In accordance with Circular Fin 05/2020, the local authority has included a note in their Annual Financial Statements (see note 23) in relation to COVID-19. This note refers to the impact of COVID-19, a non-adjusting post balance sheet event, and describes the uncertainty faced by the local authority as a result.

Whilst my opinion is not qualified as a result of the uncertainty, I have included an Emphasis of Matter paragraph.

The COVID-19 outbreak and the emergency measures taken to mitigate it have had a significant impact on the finances of local authorities post year-end. This has resulted in a reduction in, and uncertainty of, various income sources, together with increased levels of spend. Reductions in income have also had a bearing on the cashflow of the local authority and the ability to deliver services.

Chief Executive's Response

During 2020 the Council's Management Team formulated a COVID-19 Business Continuity Plan and met regularly to monitor the impact of the pandemic on the organisation. The

Management Team monitored emerging acute financial matters at local and national level. Both the Corporate Policy Group (CPG) and the elected members were briefed on the financial implications for the local authority. The Chief Executive and Head of Finance held an interface meeting with senior officials in the Department of Housing, Local Government and Heritage (the Department), and the Cathaoirleach wrote to the Minister conveying the concerns of the elected members. The Council participated in the submission of acute financial management reports to the Department, namely: Indicative figures calculating the impact of COVID-19 on 2020 Commercial Rates, analysis of Rated Properties Impacted by COVID-19, analysis of Local Government Goods & Services Income Impacted by COVID-19, analysis of additional expenditure incurred as a response to the COVID-19 pandemic. The Council increased its overdraft accommodation limit from €2 million to €7 million. Discretionary expenditure was paused for a number of months in 2020 pending clarification from Central Government on compensation for the loss of receipts from commercial rates. During 2020 the Council channelled supports to local businesses to a value of €17.1 million including processing €7.3 million in Re Start Grants and €6.5 million in the nine months commercial rates waiver. In the preparation of the 2021 Budget, a root and branch analyses of all expenditure headings was undertaken, and budget adjustments were identified which necessitated cutbacks to core service provisions in 2021. However, following an intervention from the Minister, local authorities were requested not to reduce budget allocations for 2021. On receipt of a letter of comfort and having regard to the principle established in relation to support from Central Government in 2020, the Carlow County Council 2021 Budget was adopted on the basis of a reasonable expectation that compensation will be received by the Council from Central Government in 2021 in respect of any shortfall in receipts from Commercial Rates and or Goods and Services.

3 Financial Standing

3.1 Statement of Comprehensive Income

The net surplus for the year amounted to €57k after transfers to reserves of €3.6m. The cumulative surplus on the revenue account was €745k at 31 December 2019 (2018: €688k). The variances between the adopted budget and the actual outturn in the revenue account are shown in Note 16 to the AFS.

Additional expenditure was approved by the members at the June 2020 Council meeting, in accordance with section 104 of the Local Government Act, 2001.

3.2 Statement of Financial Position

Significant movements in the finances of the Council in 2019 include the following:

- Increase in fixed assets of €14.7m
- Increase in work in progress and preliminary expenses net expenditure of €1.9m
- Increase in long term debtors of €4.6m
- Increase in trade debtors and prepayments of €2.3m
- Increase in bank investments of €3m
- Decrease in specific revenue reserve of €1.2m

The increase in fixed assets primarily relates to additions to housing stock of 86 housing units.

The increase in net expenditure in work in progress and preliminary expenses primarily relates to expenditure incurred in 2019 on:

- Construction of 20 Houses, Bagenalstown €1.5m
- Construction of 4 Houses, Myshall €0.3m

The increase in long term debtors is due to an increase in Capital Advance Leasing Facilities of €2.8m and long term mortgage advances of €2.8m, offset by a reduction in recoupable loan advances of €1m. The trade debtors and prepayments increase is largely due to increased government debtors of €1.9m relating to social housing provision and a decrease in the provision for doubtful debts of €0.2m. The increase in bank investments reflects the improvement in the capital account balance offset by the net cash outflow from operating activities.

The specific revenue reserve was a mechanism put in place to facilitate the changeover in accounting treatment when local authorities moved from accounting on a cash basis to the accruals basis. In accordance with the Department's circular Fin 11/2016, local authorities are permitted to eliminate their specific revenue reserve, if deemed appropriate, for the purpose of one or a combination of the following:

1. Write down of general revenue reserve deficits
2. Write down of unfunded capital project balances.

In accordance with this circular, the Council transferred the balance on the specific revenue reserve of €1.2m to a reserve to write down unfunded capital project balances.

3.3 Fixed Assets: Property Interest Register

The Council's Property Interest Register is up to date as at 31 December 2019 and has been reconciled to the Council's Fixed Asset Register on the Council's financial management system. However the reconciliation highlighted that a substantial number of housing assets on the register have yet to be registered with the Property Registration Authority. It is important that the Council's ownership of housing assets are registered in a timely manner. A reconciliation of the Fixed Asset Register to the Council's Insurance Register has not been carried out for Corporate Building Assets. It is important that this reconciliation is carried out on a regular basis.

Chief Executive's Response

The Council will undertake a reconciliation of the Fixed Asset Register with the Insurance Register and will review the position in relation to the registration of housing assets which have not been registered to date with the Property Registration Authority.

4 Income Collection

4.1 Summary of Income Collection

A summary of the major collection yields and the corresponding closing debtors, with comparatives for the previous year, are as follows:

Income Source	Yield		Debtors	
	2019	2018	2019	2018
	%	%	€m	€m
Commercial Rates	86	86	2.34	2.28
Rents & Annuities	94	93	0.38	0.46
Housing Loans	95	95	0.06	0.06

The yield from rents & annuities improved by 1% while the commercial rates yield and housing loans yield remained the same as 2018.

4.2 Commercial Rates

The collection yield in 2019 has remained at 86%, with a marginal increase in debtors. The corresponding collection yield was 86% in 2018, and 90% in 2017.

There is a bad debt provision at year end of €1.4m (2018: €1.7m) provided for commercial rates, representing 60% (2018: 75%) of these debtors. An aged analysis of commercial rates accounts in arrears at 31 December 2019 shows that 42% (2018: 37%) of the arrears is aged greater than 12 months. Specific doubtful arrears, as shown in Appendix 7 of the AFS, amounted to €399k at the end of 2019 compared to €337k in 2018. The level of provision adopted by the Council appears reasonable.

The low collection yield in 2018 and 2019, compared to 2017, is a matter of concern considering the material source of income that commercial rates represents for the Council. Management should ensure that the appropriate resources are allocated to commercial rates collections to address this.

4.3 Housing Rents and Annuities

The collection yield increased year on year by 1% from 93% to 94%, with a marginal reduction in debtors. There is a bad debt provision at year end of €326k (2018: €368k) provided, representing 86% (2018: 80%) of these debtors. The level of provision adopted by the Council appears reasonable.

As highlighted in previous years Audit Reports, a differential housing rents assessment has not been carried out by the Council since 2016. In addition, the Councils Housing Allocation Scheme has not been updated for a substantial number of years.

This does not represent best practice. Management should ensure that a differential rent assessment is carried out on a regular basis, and that the Housing Allocation Scheme is reviewed and updated.

4.4 Housing Loans

The collection yield for 2019 has remained at 95%. There is a bad debt provision at year end representing 80% (2018: 80%) of these debtors. The level of provision adopted by the Council appears reasonable.

Chief Executive's Response

In 2019 €18.64 million was collected on the major revenue collection accounts and performance compares favourably with the national average. The Council recognises the importance of income from commercial rates. The Council does not accept that the collection performance in 2019 represents a low yield when compared to average performance levels across the local government sector. Other factors to consider are (a) In 2019 the elected members resolved to vary the level of rates refunds to 70% for certain categories of vacant premises to encourage the productive use of those properties. This decision has a knock-on effect on collection performance but has long term positive externalities. (b) A number of appeals to the Valuation Tribunal post the 2017 Carlow revaluation have not been determined which is outside the Council's control. (c) Finally, due to the nature of the work and staff mobility it has been difficult to retain specialist revenue collection staff.

The Council commenced a review of differential rents during 2020 but suspended the review as a result of the COVID-19 pandemic. The review will recommence in 2021. The Council will update the Housing Allocation Scheme as appropriate. A draft Scheme will be brought to the Strategic Policy Committee in the first quarter of 2021.

5 Irish Water

5.1 Transfer of Water and Sewerage Functions to Irish Water

The responsibility for water and sewerage functions was transferred to Irish Water (IW) in 2014. The Council continues to act as an agent for IW under the terms of a service level agreement. The Council received €4.2m from IW under this agreement in 2019 (2018: €4.3m).

5.2 Transfer of Fixed Assets – Water Property, Plant & Equipment

Section 12 of the Water Services (No. 2) Act 2013 provides for the transfer of Water Services Assets to IW, which is given effect by Ministerial Order.

The Council continues to liaise with IW's National Special Projects Office (NSPO). To date, 40 assets have fully transferred to IW. A further 9 assets have been partially transferred with a further 11 assets ready for transfer.

The Council should allocate the necessary resources to expedite the transfer of the remaining assets.

Chief Executive's Response

The Council is endeavouring to complete the transfer of assets to Irish Water. There are some complexities associated with a number of the remaining assets and those matters will be addressed and finalised as soon as possible.

6 Capital Account

6.1 Overview

Capital expenditure in 2019 increased by 22% to €40.6m (2018: €33.3m) and total capital income, including transfers from revenue, amounted to €46.4m in 2019. (2018: €37.1m).

This resulted in an improvement in the capital account balance of €5.8m and a closing credit balance of €36.4m. The increase in expenditure in 2019 primarily relates to increased activity in the housing and roads capital programmes. Income from grants increased to €37.7m in 2019 (2018: €25.9m).

6.2 Capital Projects

The net capital balance at 31 December 2019 recorded a surplus of €36.4m (2018: €30.7m).

Despite the overall credit balance on the account, a number of large deficits on individual schemes remain to be funded. The largest of these are represented as follows:

	2019 €m	2018 €m
Athy Road, Barrow Track Inner Relief Road	2.9	2.9
Land, Jordans Field, Bagenalstown	1.7	1.7
Land at Barrack Street, Tullow	1.0	1.0

The deficits on the above projects were highlighted in previous years' audit reports, however no progress has been made by the Council during 2019 in reducing these balances.

In addition, I note the following project has built up a significant deficit balance as at 31 December 2019:

- Land at Rathvilly €0.7m (2018: €0.6m)

Management needs to address the funding of these projects and put arrangements in place.

6.3 Voluntary Housing and Approved Housing Bodies

Expenditure was incurred in 2019 on Voluntary Housing projects as follows:

	2019 €m	2018 €m
Capital Advance Leasing Facility (CALF)	2.9	3.9
Capital Assistance Scheme (CAS)	0.9	1.5

A number of recommendations were made at previous audits in relation to the administration and oversight of funding provided to Approved Housing Bodies (AHBs) under the various voluntary housing schemes. The Council has made good progress in implementing these recommendations:

- The Council has compiled a register of all AHB loans which records details of Capital Assistance Scheme, Capital Loan Subsidy Scheme and Capital Advanced Leasing Facility transactions, and this register is used for the compilation of the Central Credit Register returns.
- Inspections of AHB properties have been carried out as part of the rental accommodation inspection programme
- Annual reports and financial statements of AHBs are being retained on file.

I note that all the AHBs the Council is engaging with have signed up to the voluntary regulation code.

Chief Executive's Response

The unfunded balance on the "Athy Road, Barrow Track Inner Relief Road" is a product of the economic downturn and will be funded in time from development contributions when construction industry output increases. The intention is that balances on the lands at "Jordan's Field Bagenalstown" and "Barrack Street Tullow" will be funded in time through the disposal or development of the related assets. The Council has also put contingency arrangements in place to address historic balances on the capital account which are currently categorised as unfunded. A reserve in the sum of €2.625 million was in place at 31st December 2019. In addition, a provision of €334,000 was made in the 2020 Budget and a similar provision has been made in the 2021 Budget. Having regard to the competing demands on the Council's finances, the Council considers this a reasonable and proactive approach. The Council will make a decision on allocating funding from the reserve to historic balances in due course. In relation to lands at Rathvilly, aside from the balance of €0.7 million highlighted in the audit report there is also capital debt outstanding in the sum of €2.5 million. The land was purchased in 2007 for social housing purposes at the height of the property market and the Council is currently examining development options to maximise the recoupment of the land costs.

7 Loans Payable

The council had loans payable of €41.1m at 31 December 2019 (2018: €39.7m) relating to the following:

Type of Loans Payable	2019 €m	2018 €m
Mortgage Related	17.6	14.8
Recoupable	12.9	13.8
Land Acquisition	5.3	5.8
Bridging Loans	5.3	5.3
Total	41.1	39.7

The cost of servicing these loans (capital and interest) in 2019 was €2.4m (2018: €2.2m).

Mortgage related loans and recoupable loans are matched by corresponding long term debtors in Note 3 in the AFS.

Bridging loans amounting to €5.3m are being paid on an interest only basis. These were originally drawn down to fund the acquisition of housing units for sale under the former affordable housing scheme. As at 31 December 2019, 30 of these properties remain unsold and have been transferred to temporary letting schemes run by Approved Housing Bodies. €3.2m of these loans have been rolled over until December 2020 and €2.1m until June 2021. Interest in the amount of €44k (2018: €68k) is fully funded by the Department.

There is a further interest only loan amounting to €1.4m disclosed within land acquisition loans. This relates to the acquisition of land at Tullow. The interest on this loan, which is not funded by the Department, amounts to €18k in 2019 (2018: €18k).

The cost of repaying the principal on these interest only loans, in the amount of €6.7m, will require funding in the future.

Chief Executive's Response

Discussions with an Approved Housing Body are at an advanced stage in relation to developing a social housing scheme on the lands at Tullow. The bridging loans in respect of 30 properties transferred to temporary lettings from the former affordable housing scheme will be rolled over pending a decision whether to continue with the current arrangement, retransfer under the social leasing scheme, dispose of the properties or take the properties into housing stock subject to funding and approval of the Department of Housing, Local Government and Heritage. The Council is repaying and recouping the annual interest charges on the bridging loans.

8 Public Procurement

A combination of divisional management and the central procurement unit is responsible for ensuring compliance with the Council's procurement policy.

I note that 60 tender competitions were advertised on E-tenders in 2019 compared to 43 in 2018.

I acknowledge that significant progress has been made by the Council in relation to public procurement since I last reported:

- A full time Procurement Officer reporting to the Head of Finance was appointed in March 2020.
- The Council's Corporate Procurement Plan 2020-2022 was approved by the

- management team. It includes a commitment to:
- re-establish the Procurement Steering Committee
 - provide procurement training to Council staff
 - set up a central register of all contracts for goods, services and works
 - carry out an annual spend analysis
 - the compilation of procurement statistics annually
- The Council's procurement procedures were updated and cover the period 2020-2022
 - A dedicated procurement section has been set up and populated on the Council's intranet with:
 - the Council's procurement policy and procedures
 - procurement templates
 - OGP/LGOPC procurement arrangements
 - Continued high level of compliance with the Council's purchase to pay cycle procedures.

These improvements will contribute to improved compliance with the Council's own internal procedures and with national guidelines and protocols.

In the course of the audit a range of purchases across Council departments were examined for compliance with procurement policy and procedures and a number of instances of non-compliance were noted and referred to the Procurement Officer & relevant Council departments for action.

In addition, I note that the Council's current procurement procedures do not include procedures to be followed and approvals to be obtained for procurements carried out without a competitive process e.g.

- emergency purchases
- sole supplier purchasing arrangements
- extensions of existing contracts.

The above needs to be addressed by management.

Chief Executive's Response

The Council has a very strong value for money ethos which is driven by management and the Council's Audit Committee. The acknowledgement that significant progress has been made by the Council in relation to public procurement since the last audit report is appreciated. The Procurement Officer will address weaknesses identified in procurement procedures in the 2021 procurement work programme.

9 Carlow Eastern Relief Road

As reported in previous years audit reports, the Council is involved in ongoing protracted legal proceedings taken against it by the main contractor of the construction of the Carlow Eastern Relief Road (CERR).

A significant portion of the construction costs of the road were funded by the Council from the issue of development contribution credits in the amount of €8.5m. As part of the agreement reached with the developer, these credits were to be offset against any future development contribution liabilities charged on the issue of approved planning permissions.

As at 31 December 2019, credits in the amount of €736k have been drawn down. I note that a mediation process took place between the interested parties in November 2020 without resolution.

Chief Executive's Response

This matter together with related issues continues to be the subject of legal proceedings. A mediation process commenced in June 2020 and is ongoing with further dates scheduled in 2021.

10 Powerstown Landfill

The landfill closed to commercial customers in June 2018, and capping works were completed in July 2019. A small amount of leachate continues to be produced at the landfill site which is being transported to the leachate reception and treatment facility at Mortarstown operated by Irish Water. There is currently no charging arrangement in place for the treatment of leachate.

The Council has a significant capital reserve of €5m (2018: €6.2m) in place to fund the closure, restoration and aftercare management plan (CRAMP) for the site in accordance with the requirements of the EPA. CRAMP requires the Council to ensure the availability of adequate financial provision for the maintenance of the landfill for a period of 30 years following closure. Following the completion of the capping works, the first elements of the CRAMP i.e. the closure and restoration, have now been completed and the Council are now focused on the aftercare of the site.

A revised CRAMP is due to be completed to take account of reduced EPA monitoring requirements, and possible energy generation options on the site.

The Council is currently operating a civic amenity facility on the site.

Chief Executive's Response

As the remediation and aftercare fund is in place there is no requirement to raise loan finance for this purpose. This will alleviate the future additional burden of funding waste management costs through the annual Revenue Budget. The Council has made very significant progress in managing its own waste in a cost-effective manner and the Council is continuing to evaluate additional future uses for the Powerstown site.

11 Local Authority Companies

11.1 Overview

The Council has an interest in a number of companies, the details of which are disclosed in Appendix 8 of the AFS. The accounts of these companies have not been consolidated in the AFS.

I note that, for a number of these companies, their 2019 financial accounts have not been incorporated into the AFS.

11.2 Carlow Arts Centre Limited

This company oversees the day-to-day management of the VISUAL Centre for Contemporary Art and The George Bernard Shaw Theatre. It is a limited liability company with issued share capital of €3m all of which is in the beneficial ownership of the Council.

The Council subvented the company to the amount of €498k in 2019 (2018: €498k).

The audited accounts for the year ended 31 December 2019 have not yet been completed. The latest set of audited accounts for the company are for the year ended 31 December 2018. These accounts disclose a cumulative deficit on the profit and loss account of €4.5m.

A revenue audit in relation to the operation of the Capital Goods Scheme in the company has recently been completed. The outcome of the audit was as follows:

- there was an immediate VAT liability of €281k relating to 2016 to 2019
- there is a deferred VAT liability of €600k relating to pre 2016.

The Council advanced Carlow Arts Centre Ltd a loan of €281k to discharge the immediate VAT liability. This loan is due to be repaid to the Council at €20k per annum. The Revenue Commissioners have retained the right to collect the deferred VAT liability of €600k pending improvement in the company's financial circumstances.

In the 2018 audit report, I noted that of the 13 directors in place in the company, only 6 had received training in Corporate Governance for directors. I note that the Council has subsequently arranged training for the directors.

Chief Executive's Response

In relation to the subsidiary or associated companies listed in Appendix 8 of the 2019 Annual Financial Statement, the latest available certified accounts for those companies at 29th April 2020 on which date the Council's 2019 Annual Financial Statement was completed are included. In two instances certified accounts to 31st December 2018 were the most recent available. The Council requested the companies to expedite the completion of their 2019 accounts but due to the timing of the completion of their annual audits and the timing of their Annual General Meetings it was not practicable to comply with the Council's request. Certified accounts for 2019 in respect of all five companies listed in Appendix 8 are now available.

Carlow Arts Centre Ltd is a subsidiary of Carlow County Council and operates the VISUAL Centre for Contemporary Art and The George Bernard Shaw Theatre. VISUAL comprises an area of 3,130m², including four principal gallery spaces, a 290-seat performing arts theatre, a restaurant, bar, and retail space. The centre plays a key role and is a focal point in Carlow's Tourism, Arts and Cultural development and is acknowledged as being a major attraction at both regional and national level. Public arts centres by their nature are not self-financing and require an operating subvention. The level of subvention is agreed annually as part of the Council's budgetary process. In 2019 the Council made provision in its annual budget for a subvention of €498,000. Because of the scale of the centre any significant reduction in the current level of funding may result in its closure. To date Carlow Arts Centre Ltd has operated within budget. The losses shown in the accounts are depreciation charges on fixed assets, which are a non-cash expense, and accordingly will not present a cash deficit. The COVID-19 pandemic has presented new and significant financial challenges for Carlow Arts Centre Ltd which are being monitored by the company's directors. The company was not in funds in 2020 to discharge the €281,000 VAT liability and accordingly a

loan was approved by the Council. It appears unlikely given the financial position of the company that payment of the deferred VAT liability will crystallise.

12 Governance and Propriety

12.1 Overview

Corporate governance comprises the systems and procedures by which enterprises are directed and controlled. The Chief Executive, the management team and the elected members are responsible for ensuring that there are sound systems of financial management and internal control in place.

12.2 Internal Audit Function

The Council's internal audit function currently consists of one member of staff, who has a relevant academic qualification. The head of the unit reports directly to the Audit Committee and to the Chief Executive. The annual work plan was approved by the Audit Committee and the Chief Executive.

The unit produced ten reports during the year, including a review related to the Council's obligations under the Public Spending Code. I have taken account of the findings in these reports, where appropriate, in carrying out my statutory audit.

I note that the tracking system for the implementation of Internal Audit report recommendations indicates that 94% of recommendations have been implemented to date.

12.3 Risk Management

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

The Council's risk register comprises an overall corporate risk register combining all of the corporate risks of the Council, and departmental risk registers.

Risk registers are reviewed regularly by management and include a risk rating, with mitigating controls and actions identified and recorded against each risk in the register. I note that the corporate risk register includes a severe rated risk in relation to the COVID-19 virus pandemic.

12.4 Audit Committee

The Council's Audit Committee met on 5 occasions during 2019 and issued its annual report for that year in February 2020.

The Audit Committee considered the auditor's report on the Annual Financial Statement for the year ended 31 December 2018 at the November 2019 meeting, which the auditor attended.

12.5 Ethics Declarations

Part 15 of the Local Government Act, 2001 obliges Council members and designated staff to submit an annual declaration of specified interests. Declarations were received for all Council members and designated staff by the due date.

Chief Executive's Response

The Council is cognisant of its obligations in relation to Governance, Risk Management, Ethics and Internal Audit. The Council is also cognisant of the contribution made by the members of the Audit Committee in this regard. The Council will ensure that the issues identified in Internal Audit Reports and Local Government Auditors Reports are appropriately addressed.

13 Climate Change Adaptation Strategy 2019 - 2024

The Council adapted its Climate Change Adaptation Strategy 2019 - 2024 in September 2019. The strategy has identified a range of adaptation goals, objectives and actions to be taken across the Council.

Acknowledgement

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



Brendan Leane

Local Government Auditor

22 December 2020

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