



**Rialtas na hÉireann**  
Government of Ireland

## **LOCAL GOVERNMENT AUDIT SERVICE**

**Statutory Audit Report**

**to the**

**Members of Monaghan County Council**

**for the**

**Year Ended 31 December 2019**

Department of Housing, Local Government and Heritage

[housing.gov.ie](http://housing.gov.ie)

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

## 1 Introduction

I have audited the Annual Financial Statement (AFS) of Monaghan 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, Local Government and Heritage.

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.

The local authority has taken a number of steps to address these both at local and national level including:

- Implementing the nine-month commercial rates waiver to qualified ratepayers and recouping the waived income from the government fund.
- Identifying the loss of cash generated from streams of income, including parking receipts.
- Quantifying the net impact on expenditure arising from the pandemic.
- Generating the 2021 budget, while seeking to maintain previous levels of services.

### Chief Executive's Response

From early 2020 all sections of the Council were impacted by COVID-19. Each budget holder was requested to curtail discretionary spend as much as possible with the minimum impact on service delivery. This early intervention meant that the loss of income and additional expenditure incurred were negated to an extent. The rates waiver introduced by the Government had a significant positive impact on the Council's income for 2020 while at the same reducing the financial pressure on commercial ratepayers. The estimated value of the rates waiver in 2020 is €5.82m. The 2021 budget was prepared on the assumption that the same level of rates income would be achieved as in 2020.

## 3 Financial Standing

### 3.1 Statement of Comprehensive Income

The Council recorded a surplus of €0.07m (2018: €0.07m) after transfers to reserves of €1.2m. The detail of the variances between the adopted budget and the actual out-turn are documented on Note 16 to the AFS. During May 2020, the members approved the additional expenditure in accordance with section 104 of the Local Government Act, 2001.

The current year's surplus is set out in the context of previous year's results.

*Table 1 - Surpluses/(Deficits) between 2016 - 2019*

Year-End	2019	2018	2017	2016
Surplus/(Deficit)	€0.07m	€0.07m	(€0.16m)	€0.49m

The current year's surplus reduced the cumulative deficit of the Statement of Comprehensive Income to €2.3m, (2018: €2.38m). The probability of a surplus in the subsequent period and its reduction of the cumulative deficit, will be determined by the additional operational demands imposed by COVID-19.

### Chief Executive's Response

In recent years the Council has consciously tried to reduce the revenue deficit in accordance with the Local Government Auditor's recommendation. However, for 2020 it is unlikely that a surplus will be achieved due to the impact of COVID-19.

### 3.2 Statement of Financial Position

The Statement of Financial Position recorded an increase of €11.5m, resulting in year-end net assets/total reserves of €1,459.2m, (2018: €1,447.7m). The significant movements included:

*Table 2 – Brief Summary of Movements for the Statement of Financial Position*

Categories of Assets and Liabilities	31-Dec-19	31-Dec-18	Increase or Decrease on 2018	Explanations for Increases or Decreases
Fixed Assets/WIP	€1,464.1m	€1,445.8m	€18.3m	Increase in housing assets
Long-Term Debtors	€21.4m	€20.7m	€0.7m	Increase in mortgage financing
Current Assets	€14.4m	€16.2m	(€1.8m)	Decrease in bank/cash
Current Liabilities	(€8.6m)	(€7.0m)	(€1.6m)	Increase in capital spend
Long-Term Liabilities	(€32.1)	(€28.0m)	(€4.1m)	Increase in borrowing
	<b>€1,459.2m</b>	<b>€1,447.7m</b>	<b>€11.5</b>	

The current year's activity reflects the Council's response to addressing both urgent local and national issues, for example, the provision of social housing.

In 2020, the management of cashflow due to the impact of COVID-19 will present the Council with a serious challenge.

#### Chief Executive's Response

The changes highlighted above reflect the level of activity that was undertaken by the Council in 2019. The increase in fixed assets and work in progress reflect the level of activity in progressing capital projects during 2019. Prompt submission of claims by the Council and the equally prompt payment of these claims by various government departments and funding bodies has helped minimise the cashflow impact of COVID-19 during 2020. In reality there has been no adverse effect on cashflow in 2020.

### 3.3 Fixed Assets: Property Interest Register

During 2019, the Council significantly updated its property interest register. The register provides the Council with a range of functionality available across all departments. However, at audit it was noted, that several categories on the property interest register still required updating.

#### Chief Executive's Response

Nominated staff from each section have received training on the use of the property asset management system. Each section will now populate the system with any assets that are missing, under the supervision of Corporate Assets Section. Safeguards have been put in

place to ensure no assets are incorrectly deleted from the system. Following a review of the operation of Property Interest Register in 2020 the operation of the register will become a function of the Corporate section of the Council.

### 3.4 Development Contributions

Development contribution debtors increased by €0.2m to €1.96m, (2018: €1.76m). The bad debt provision for the current year of €0.6m remained unchanged from the previous year-end despite the increase to the 2019 year-end debtor. In the previous audit report for 2018, the adequacy of the bad debt provision was brought to the Council's attention.

Identification and reconciliation of cash receipts from development contribution invoices is necessary to accurately identify the cash available for distribution to fund works and projects stipulated in the Council's development contribution schemes. This reconciliation was on going at year-end 2019.

It is recommended that the reconciliation of cash received from development contribution debtors is updated regularly.

#### Chief Executive's Response

The comments regarding the bad debt provision are noted. The bad debt provision is monitored closely by the Planning section and will continue to be monitored during 2020 and beyond. Planning have indicated that they are satisfied with the level of bad debt provision for development contributions and the amount provided is actually in excess of that recommended by them following a detailed review.

Development contributions are reconciled through customer accounts. When a commencement notice is received an invoice is issued. The customer is debited, and specific unrealised development contribution codes are credited. When a payment is received the customer account is credited and at the end of each month all payments received are transferred from the unrealised job codes to realised job codes. The Planning Development Contribution system (PDC) is used to record all planning applications that have development contributions as a condition of the planning permission. Development contribution payments are also recorded in the PDC system.

## 4 Income Collection

### 4.1 Summary of Income Collection

A summary of the revenue collection yields and the corresponding closing debtors with comparisons for the previous year are as follows:

*Table 3 - Year-on-Year Comparison of the Revenue Collection Accounts*

Sources of Income	Yield 2019	Yield 2018	Debtors 31-Dec-19	Debtors 31-Dec-18
Rates	86%	89%	€3.3m	€3.0m
Rents	95%	96%	€0.2m	€0.2m
Housing Loans	78%	78%	€0.2m	€0.2m

## 4.2 Commercial Rates

The collection yield decreased year on year by 3% from 89% to 86%, with a corresponding increase in debtors of €0.3m. The movement was a combination of increased invoicing, offset by a reduction in the amount collected. The bad debt provision of €1.6m (2018: €1.6m) remained unchanged and represented 49% of 2019 year-end debtors, (2018: 54%). Despite the unchanged provision, it is considered adequate.

Commercial rates are the Council's most significant source of self-generated income. The introduction of the county's revised property valuations in January 2020, presents the Council with significant challenges to maintain the cashflow generated from commercial rates in subsequent periods.

### Chief Executive's Response

A large ratepayer paid their 2019 rates demand in 2018 which artificially increased the collection rate by 3% to 89%. Excluding this anomaly there was actually an increase in rates collected in 2019. This is due to improvements in collection resulting from early billing, negotiating payment plans with customers, use of a specialised debt collection law firm, increased use of direct debits, all which allowed the rates collectors additional time to focus on 'difficult to collect' customers.

## 4.3 Housing Rents and Annuities

The 2019 collection yield was 95% (2018: 96%), the year-end balance totaled €0.2m, (2018: €0.2m). During 2019, income from rent charges increased, generated by additional tenancies facilitated by on-going housing acquisitions. The bad debt provision of €0.06m represented 30% (2018: 15%) of year-end debtors. The provision is considered reasonable.

### Chief Executive's Response

Collection rates for housing rents remains consistently high. All new housing tenants are required to pay either through An-Post bill pay, household budget or direct debit. Monaghan County Council has also introduced a rent app for mobile phones allowing tenants to pay their rent remotely and view enquiries on their rent account.

## 4.4 Housing Loans

The 2019 collection yield remained unchanged from the previous year at 78%, with closing arrears of €0.2m (2018: €0.2m). The bad debt provision at year end represented 22% (2018: 42%) of housing loan debtors. The provision is considered reasonable.

Attention was previously drawn to the mortgage loan funding deficit, totaling €0.8m at year-end 2018. During the current year the Council significantly addressed the matter and at year-end 2019, the funding deficit was reduced to €0.09m.

### Chief Executive's Response

During 2019 the Council redeemed all loans with the Housing Finance Agency (HFA) that

were previously redeemed with the Council during the period 2015 to 2019. This process is now carried out on a quarterly basis whereby any material redemptions with the Council are subsequently redeemed with the HFA.

## **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 acts as an agent for IW under the terms of a service level agreement. The Council received €3.6m under this agreement in 2019 (2018: €3.7m).

### **5.2 Transfer of Fixed Assets - Water Property, Plant and Equipment**

Section 12 of the Water Services (No. 2) Act 2013 provided for the transfer of Water Services Assets to Irish Water (IW), which is given effect by Ministerial Order. To date 116 folio numbers have transferred to IW. There are approximately 77 folios awaiting transfer.

To expedite this work, the Council should allocate the necessary resources required to finalise the transfer of all appropriate properties.

#### **Chief Executives Responses**

The Council continues to act as an agent for Irish water in accordance with the terms of the service level agreement. Invoices are issue to Irish Water monthly to recoup the cost of providing the service on behalf of Irish Water.

Work is ongoing in relation to the transfer of assets to Irish Water.

## **6 Capital Account**

### **6.1 Capital Account Overview**

Capital expenditure increased by €20.1m to €48.3m (2018: €28.2m). Income also increased by €19.4m to €45.4m. The net debit movement of €2.9m, reduced the capital account to close the year with a credit balance of €3.3m (2018: €6.2m).



**Table 4 - Brief Summary of Capital Account Movements in the Current Year**

Divisional or Programme Group Services	Total 2019 Capital Spend	Areas of Capital High Spend	Total 2019 Capital Income	Sources of Income	2019 Capital Surplus or (Deficit)
Housing	(€21.6m)	Acquisitions	€18.9m	Grants	€2.7m
Roads	(€15.4m)	Upgrading	€15.2m	Grants	€0.2m
Water	(€0.4m)	Group water	€0.6m	Grants/other	(€0.2m)
Development	(€2.3m)	Urban renewal	€2.1m	Grants/other	€0.2m
Environment	(€3.0m)	Fire & waste	€2.0m	Grants/loans	€1.0m
Recreation	(€1.4m)	Facilities	€1.4m	Grants/other	-
Miscellaneous	(€3.4m)	Refurbishment	€3.4m	Grants/loans	-
Transfers	(€0.8m)	IPBMI fund	€1.8m	SoCI*	(€1.0m)
	<b>(€48.3m)</b>		<b>€45.4m</b>		<b>(€2.9m)</b>

**\* Statement of Comprehensive Income**

Capital expenditure for all services increased and corresponded with the objectives set out in the Council's capital programme. The two services incurring the largest expenditure namely, housing and roads, increased by €7.9m and €7.6m, respectively. Housing acquired 109 units and funded on-going projects and acquisitions. Construction and improvement works were performed on thirty-one roads projects.

Capital income comprised of grants totaling €35.5m (2018: €19.7m), the most significant sources of which included the Department of Housing, Local Government and Heritage, other government departments and semi-states bodies such as Transport Infrastructure Ireland.

## 6.2 Capital Projects

During 2019, the Council continued to address the issue of unfunded job codes/projects. The composition of the year-end capital account in terms of the numeric and monetary values of the job codes/projects was as follows.

**Table 5 - Analysis of the Capital Account Job Codes at Year-End**

Capital Job Codes with Zero or €1 Balances No.	Capital Job Codes with Credit Balances No.	Capital Job Codes with Debit Balances No.	Total Capital Job Codes at 31-Dec-19 No.
146	130	140	416
35%	31%	34%	100%

**Table 6 - Analysis of the Monetary Values of Debit and Credit Capital Job Codes at Year-End**

Value of Capital Job Codes with Zero or €1 Balances	Value of Capital Job Codes with Credit Balances	Value of Capital Job Codes with (Debit) Balances	Total Net (Debit)/Credit Value of all Job Codes at 31-Dec-19
€0	€20.6m	€17.3m	€3.3m

Analysis of the capital account also highlighted the number of job codes with no movement and their monetary value at year-end.

*Table 7 - Monetary Values of Capital Job Codes with No Movement During the Current Year*

Capital Job Codes with Balances and no Movement No.	Capital Job Codes with Zero Balances and no Movement No.	Value of Job Codes with no Movement and with a Credit Balance	Value of Job Codes with no Movement and with a (Debit) Balance	Net (Debit)/Credit Value of Capital Job Codes with no Movement
113	31	€8.8m	€3.8m	€5.0m

Considerable work is still required to allocate funding to capital job codes with debit balances. The above resources indicate the Council's capacity to fund a substantial number of capital job codes with debit balances. Despite this capacity at year-end the Council's policy of reallocating funding, may be affected by the subsequent impact of COVID-19.

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

A considerable number of capital balances have been reconciled during and prior to 2019 and processes have been improved for the setting up of capital job codes. Going forward funding streams will be identified and allocated in advance.

Any unused capital job codes with zero balances will be closed as part of 2020 AFS preparation.

The Council continues to address the issue of outstanding capital balances. Some provisions are made in the Annual Budget for specific outstanding balances. Provisions made by the former Town Councils to address outstanding balances are continued in the Annual Budget.

The majority of capital balances are reconciled and reviewed on a regular basis with great efforts being made to reduce, reconcile and fund them.

## **7 Scotch Corner Landfill**

The Council's CRAMP (Closure Restoration Aftercare Management Plan) plan for its former landfill, requires long-term remediation over a thirty-year period. The projected annual costs associated with remediation were estimated at €0.6m. During 2019, expenditure totaled €1.0m.

### **Chief Executive's Responses**

The Council used the reserve amount supplemented by borrowing to fund the capping costs. All outstanding capital balances relating to landfill have now been cleared. The ongoing aftercare costs will be funded from revenue account by means of an annual

provision in the budget.

## 8 Refundable Deposits

Refundable deposits marginally increased by €0.01m to €5m, (2018: €4.9m). In October 2018, the Council commenced a process of identifying and reconciling historical planning deposits. This process was completed in early 2020 and is to be commended, however, road opening deposits have yet to be reconciled.

### Chief Executive's Responses

A staff resource will be allocated to refundable deposits in the Roads section. Other refundable deposits will be continually monitored and reconciled.

## 9 Public Procurement

The Council's procurement policy was documented in a Procurement Procedures Manual, approved by the management team in January 2019. The procedures manual was supported by the Council's Corporate Procurement Plan 2017–2019.

During 2019, the Council operated procurement groups for each municipal district and various Council sections. The responsibility for procurement resides with each section. Each section maintains a register for tendered goods and services. The Procurement Steering Group, consisting of 14 members, provides a Council-wide forum to engender discussion, new initiatives and best practice. In addition, the Procurement Officer provided the sections with regular updates and training. The Procurement Officer met with the relevant Director of Service monthly, to review the procurement work programme. The Procurement Officer also provided a report to the management team in December 2019 on the procurement work programme.

To ascertain the quality of procurement practice, the Council implemented a policy of post-procurement reviews for services for more than €0.1m and for works greater than €0.5m. In December 2019, the Procurement Officer, presented a report to the Audit Committee regarding the quality of procurement in three municipal districts. The report highlighted procurement weaknesses in two sampled projects and stated, "*significant improvement*" and "*very significant improvement*" was required to individual stages of the procurement process.

In contrast, findings from the annual quality assurance review provided management with reasonable assurance of adherence to the Public Spending Code.

In addition to the above the following two requirements were not fulfilled:

- The Procurement Steering Group met just once in October 2019
- A procurement spending report was produced for 2018, however, quarterly spending reports pertaining to 2019 were not completed before the year-end.

To address the above weaknesses, it is recommended:

- The Procurement Steering Group convene on a regular basis.

- The Procurement Officer’s December 2019 report to the Audit Committee highlighted variations in the implementation of procurement procedures amongst sections. Therefore, it is important that the Procurement Officer’s findings from post-procurement reviews are accepted by the sections and that actions are taken to address any weaknesses identified.
- That the procurement spending reports are produced on a regular and timely basis in accordance with the Council’s procurement procedures manual.

The rate of compliance and robustness of the procurement system is determined by the combined adherence of all members of staff to applicable legislation, guidelines and best practice. Following from the procurement process, it is equally important that all relevant members of staff ensure compliance with the discipline associated with processing purchase orders, goods received notes and invoices. A review of purchase orders highlighted the following:

*Table 8 - Purchase Order Statistics for the Current Year*

<b>Purchase Orders Matched with Goods Received Notes After the Receipt of the Invoice No.</b>	<b>Purchase Orders Generated on or After the Receipt of an Invoice No.</b>
5,000	1,040

An analysis of the above confirmed that the processing of purchase orders is not fully conducted in accordance with the purchase to pay guidelines.

It is recommended that a review of adherence to the proper processing of purchase orders, goods received notes and invoices is conducted on a sampled basis.

**Chief Executive’s Response**

The Procurement Steering Committee take a proactive role in the area of procurement. Since the appointment of a new Procurement Officer in July 2019, these meetings have reconvened, with the first meeting with the new Procurement Officer held in October 2019. Quarterly meetings have been held since throughout 2020.

The benefits of spend analysis are noted. In drafting the Corporate Procurement Plan for 2020-2022, the Procurement Officer conducted a detailed spend analysis for 2018 which is included within the Plan. The requirements in relation to spend analysis as detailed in the Corporate Procurement Plan 2020-2022 have also been updated, requiring spend analysis to be completed bi-annually from 2020 onwards. Since the publication of the Corporate Procurement Plan 2020–2022, the Procurement Officer has conducted a detailed analysis of 2019 spend and is currently working on a draft analysis of spend for the first 5 months of 2020. Further analysis of the 2020 spend will be completed in December 2020.

Since appointment in July 2019, the Procurement Officer has commenced a programme of spot checks on procurement within the various Council departments. These spot checks are carried out with the sole purpose of identifying any non-compliances with Monaghan County Council Procurement Procedures. It is the Procurement Officer’s preference to work closely with the section Procurement Leads in order to agree appropriate means of addressing the issues highlighted and determine appropriate solutions that both ensure compliance with procurement procedures and while also streamlining the procurement process for the section.

The comments relating to purchase order non-compliance are noted and in this regard

Finance have developed new payments procedures which will be issued to all sections in 2020. All staff will be required to comply with these procedures.

## **10 Magheracloone Sink Hole**

In late 2018, sinkholes appeared in Magheracloone above an old disused underground mine shafts owned by a local mining company.

Several public roads were closed for a period while investigations were conducted. The then, Department of Communications, Climate Action and Environment, published a commissioned engineering report in December 2018. The report concluded that the sinkhole was caused by water pumped into a disused mine owned by a local mining company causing ground subsidence.

From September 2018 to December 2019, the Council incurred costs of €0.4m, consisting of staff costs, plant hire and security costs, directly attributable to securing the affected area. At the time of audit, the mining company owed an outstanding balance of €0.08m.

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

All costs incurred by the Council have now been reimbursed by the company.

## **11 Local Authority Companies**

The Council retains interests in two associated companies, both companies did not operate during 2019.

## **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**

The Internal Audit function consists of two officers and provides the Council with a valuable service.

In compliance with professional standards, the Council's corporate governance requires the Internal Auditor to report directly to the Audit Committee and to the Chief Executive. During 2019, the Internal Audit function presented eleven reports with 56 recommendations, of which 48 or 86% were implemented by year-end.

During the audit, I reviewed Internal Audit's reports and where appropriate, took its findings into account when planning my audit.

### **12.3 Risk Management**

An effective risk management framework provides the executive management and Council members with assurances that major organisational risks are identified and appropriately managed. The Council's risk register is hosted on a dedicated application and includes corporate and departmental risks. Mitigating controls and actions are identified and recorded against each risk. The register is subject to regular reviews by the Council's management team.

### **12.4 Audit Committee**

The audit committee met on five occasions and produced its Annual Report for 2019 in February 2020. The report was presented to the Council in the following month, March 2020.

### **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 by the due date. Because of illness, one declaration from designated members of staff was not received by the due date.

## **13 Investigations into Financial Irregularity**

The 2018 audit report highlighted the completion of an investigation into financial irregularities regarding payments to suppliers and the use of Low Value Purchase Cards. The results of the investigation were considered by the Chief Executive and dealt with in accordance with the Council's policies and procedures. The Council informed the Gardaí in relation to this matter and this case is currently the subject of a Garda investigation.

A second case in 2019 of financial irregularity was investigated by a Council official regarding the misuse of cash receipts. On completion, the Chief Executive responded in line with the above measures. The Council informed the Gardaí of this matter and this issue is subject to a Garda investigation.

## Chief Executive's Response

Monaghan County Council revised the Low Value Purchase Card and cash handling procedures to prevent any further incidences occurring. An update from An Garda Síochána is awaited in both cases.

## 14 Climate Action Plan

Arising from the national Climate Action Plan 2019, the Council in December 2019 prepared a Climate Adaptation Strategy 2019–2024. This strategy contains over 60 actions across all local authority functional areas and is targeted at minimizing and/or avoiding existing and anticipated impacts from climate change. It further aims to build climate resilient communities, to protect people, ecosystems, businesses, infrastructure and buildings from the negative impacts of climate change.

## Acknowledgement

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



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Martin White

Local Government Auditor

13 November 2020

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