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Comhairle Contae
Ros Comáin
Roscommon
County Council



To: The Cathaoirleach and Each Member of Roscommon County Council

Date: Wednesday, 17 January 2024

Re: Notice of Monthly Meeting

Dear Member,

Notice is hereby given that the Monthly Meeting of Roscommon County Council will be held in the Council Chamber, Áras an Chontae, Roscommon on **Monday, 22nd January, 2024 at 2.15 pm** to discuss the agenda set out below.

The Register of Chief Executive Orders will be available for inspection at the meeting.

You are hereby requested to attend.

Yours sincerely,

A handwritten signature in black ink that reads 'Patricia Bohan'.

Patricia Bohan
Meetings Administrator

This meeting may be filmed for live or subsequent broadcast via the Council's website. At the start of the meeting the Cathaoirleach will confirm if all or part of the meeting is being filmed. You should be aware that the Council is subject to the Freedom of Information Act 2014 and the Data Protection Acts 1988 to 2018 and data collected during this webcast will be retained in accordance with legislation. Therefore by entering the Council Chamber and using the seats around the meeting tables, you are consenting to being filmed and to the possible use of those images and sound recordings for webcasting. Members of the public and press should confine themselves to the area provided so that their image is not captured on film.

PAIDIR

AGENDA

1. Disclosure of Conflict of Interest (Section 177 of the Local Government Act 2001 as amended)
2. Adoption of Minutes
 - Minutes of Plenary Meeting on 18.12.2023
3. Matters Arising
4. Management Report
 - Report for Quarter 4 2023

5. Lease of Lands - Assets
 - 0.26 hA at Alderford Td., Ballyfarnon, Co Roscommon
6. Climate Action and Low Carbon Development (Amendment Act) Act 2021 - Draft Climate Action Plan 2024-2029
 - Chief Executives Report on Submissions
 - Draft Roscommon County Climate Action Plan 2024-2029
 - Appropriate Assessment and Strategic Environmental Assessment Screening Reports
 - Chief Executive determination on the Appropriate Assessment and Strategic Environmental Assessment Screening Reports
7. Audited Annual Financial Statement 2022
 - Audited Annual Financial Statement – year ended 21 Dec 2022
 - LG Audit Report to the Members of Roscommon County Council for the Year Ended 31 December 2022
 - Audit Committee Report on the Audited AFS 2022 and the LG Auditors Report
8. Audit Committee Reports
 - Audit Committee Annual Report 2022
 - Adoption of Audit Committee Work Programme 2024
 - Adoption of Local Government Audit Committee Charter
9. Local Elections (Disclosure of Donations & Expenditure) Act 1999 as amended
 - To note obligations of members to submit a donation statement by 31st January 2024
10. Ethics Framework - Part 15 of Local Government Act 2001
 - To note obligation of Members to submit a declaration of Interest by 28th February 2024
11. Chief Executive Business
12. Notice of Motion
 - 12.1 01.24 - Cllr. Leyden - Fluoridation of Public Water Supplies
'That Roscommon County Council calls on the Department of Health to cease advocating for and funding the fluoridation of public water. Most European countries do not add fluoride to the public water supply.'
 - 12.2 02.24 - Cllr. Fitzmaurice - Winter Gritting in the vicinity of Schools
'I am calling on Roscommon County Council to include specific routes leading to all schools in the winter maintenance program and salt the public roads within the vicinity of the schools.'
13. Correspondence
14. Councillors Conferences - Payment/Attendance
 - Approval of attendance of elected members at specified conferences and training events
 - Approval of payment for Elected members for attendance at conferences and training events

15. Votes of Congratulations and Sympathy

16. Any Other Business

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LOCAL GOVERNMENT AUDIT COMMITTEE CHARTER

This audit committee charter was adopted by resolution of Roscommon County Council on:

___ day of _____ 2024.

The charter is based on the SI 244, Audit Committee Regulations 2014, the statutory obligations within relevant Local Government legislation, Audit Committee Guidance June 2014 as well as guidance and good practice as outlined in various professional and authoritative codes and reports.

1 PURPOSE

As part of the governance arrangements that operate within **Roscommon County Council** the audit committee has an independent role to advise the Council on financial reporting processes, internal control, risk management and audit matters.

2 FUNCTIONS

The functions of the audit committee are as prescribed by section 59 of the Local Government Act 2014:

2.1 **To review the financial and budgetary reporting practices and procedures within the local authority:**

- This will incorporate a review and consideration of all aspects of the financial cycle within **Roscommon County Council** from budget preparation and adoption, monitoring of income and expenditures through to the completion of the annual financial statements.
- The audit committee may request reviews of financial management and reporting arrangements in addition to auditing existing financial policies, procedures and protocols as it considers necessary.

2.2 **To foster the development of best practice in the performance by the local authority of its internal audit function:**

- Review with management and the internal auditor the charter, activities, staffing and organisational structure of the internal audit function, its compliance with relevant professional standards and bring any recommendations to the attention of the Chief Executive. In this regard, the Committee should ensure that no limitations are placed on the work of the internal audit unit.
- Approve the audit plan and monitor its implementation
- Review audit reports, findings and recommendations and management responses
- Review, on an ongoing basis, the audit engagement process

2.3 **To review any audited financial statement auditor's report or auditor's special report in relation to the local authority and assess any actions taken within that authority by its chief executive in response to such a statement or report, and report its findings to the authority:**

- Review with management and the external auditors the results of the statutory audit.
- Review with management and the external auditors the management letter and all matters required to be communicated to the committee under generally accepted auditing standards.
- Report to Council on its findings at the next practicable meeting of Council.

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2.4 To assess and promote efficiency and value for money with respect to the local authority's performance of its functions:

- Review management's arrangements to ensure and demonstrate economy, efficiency and effectiveness across the organisation.
- Request special reports from management or internal audit as considered appropriate.

2.5 To review systems that are operated by the local authority for the management of risks:

- Evaluate the scope and effectiveness of the framework established by management to identify, assess, monitor and effectively manage risk.
- Review the corporate risk management policy and receive presentations from management on corporate, directorate, divisional and sectional risk registers.

2.6 To review the findings and recommendations of the National Oversight and Audit Commission (NOAC) and the response of the Chief Executive to these and take further action as appropriate:

- Review the relevant findings of NOAC and ensure that its work programme takes NOAC's findings and recommendations into account.
- Request special reports from management or internal audit as considered appropriate.

3 COMPOSITION AND OPERATION OF AUDIT COMMITTEE

3.1 Membership

The audit committee is established by resolution of the Council upon nomination by the Corporate Policy Group and following consultation with the Chief Executive. The term of the committee is concurrent with that of the current Council which commenced on 1st June 2019 and will terminate on 31st May 2024.

The Chairperson of the committee shall be selected by its members and shall be one of the external members.

3.2 Induction Process and Training Requirements

It is the duty of the Chairperson to ensure that the training needs of the audit committee and of individual members are reviewed on an annual basis and reported to the Chief Executive and Council. Where training needs are identified, the Chief Executive will facilitate the provision of such training, where practicable.

3.3 Meetings

The committee will ordinarily meet on a quarterly basis and may hold additional meetings if required. Meetings will normally be held in the offices of Roscommon County Council, Áras an Chontae, Roscommon at times and dates which will be agreed by the committee and the secretary.

The quorum necessary for the transaction of business shall be three members. In the absence of the Chairperson, those present shall select a chairperson for the meeting.

The committee may invite the Chief Executive, members of management, internal and external audit, or others to attend meetings and provide information, as necessary.

Minutes will be prepared and a copy shall be forwarded to the Chief Executive. Minutes will be approved at the next meeting of the audit committee.

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3.4 Working Procedures and Access

The committee will adopt its own working procedures, which may include as necessary the commissioning of independent professional expertise following consultation with the Chief Executive and by resolution of the Council.

Each year the committee will develop a detailed annual work programme and this will be provided to the Council at the start of each year.

The committee will have access to documents or other data and information as it reasonably requires in order to discharge its functions.

The Chief Executive will ensure that staff facilitate the committee in relation to briefings required by them in a timely and efficient manner.

The local government auditor and the head of internal audit may communicate with the committee as they consider necessary. The local government auditor or the head of the internal audit unit may, with the agreement of the Chairperson of the committee, request a meeting to discuss a matter of exceptional importance.

4 INDEPENDENCE

The committee shall be independent in the performance of its functions and responsibilities and shall not be subject to direction or control from any other party. The committee is accountable to the Council.

5 CONFIDENTIALITY

The agendas, papers, reports, documentation and discussions of the committee are confidential and will contain sensitive material and information necessary to allow members to carry out their duties. Members and those in attendance shall not, without the approval of the Chairperson, discuss matters arising with third parties or directly or indirectly disclose to these parties information obtained in the course of their duties, either during the term of their membership or at any time afterwards.

6 MEDIA PROTOCOL

Members will forward all queries, requests for interviews or comments from the media or outside parties immediately to the Secretary of the committee.

7 CONFLICT OF INTEREST PROCEDURES

All possible conflicts of interest are to be notified to the Chief Executive prior to the first meeting of the committee. If the personal circumstances of a member changes in any way that may result in a conflict of interest for them in the exercise of their audit committee duties, then they are to immediately declare the circumstances to the Chairperson of the Audit Committee. Declaration of interests will be a standing agenda item.

Each year members of the audit committee will be asked to make an annual declaration and disclosure of interests for the local government sector. This will be as detailed in the Ethical Framework for the Local Government Service and set out in Part 15 of the Local Government Act 2001 (as amended).

The Committee members will adhere to the code of conduct for the Committee.

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8 REVIEW OF PERFORMANCE AND EFFECTIVENESS

The Audit Committee will undertake an annual review of its own performance and effectiveness and will report to Council on its findings.

Where the assessment highlights the need for improvement in the role, operational processes or membership of the committee, it is the duty of the Chairperson to take action to ensure that such improvements are implemented. The Chairperson, in consultation with the Chief Executive, will decide on appropriate training and/or actions required to improve the performance and effectiveness of the committee.

9 REPORTING

The committee will prepare an annual report within three months of the expiration of each calendar year of operation

The committee will report to the Council on its consideration of the audited Annual Financial Statement, Auditor's Report or Auditor's Special Report at the next practicable meeting of the Council.

10 Protected Disclosures Policy and Procedures

The Council operates clear procedures for the making, receiving and investigation of disclosures. In this regard, The Council's Audit Committee, has an approved protocol which provides for the referral of a disclosure to the Designated Officer to receive disclosures in the Council.

11 QUALIFIED PRIVILEGE

Members of the audit committee are entitled to qualified privilege in relation to any statements made by them at any meeting that they attend under the Local Government (Audit Committee) Regulations 2014 or in their capacity as a member of the audit committee.

12 REVIEW OF THE AUDIT COMMITTEE CHARTER

The audit committee charter will be subject to annual review by the committee and Council.

Signed by: _____



Chairperson
Roscommon County Council Audit Committee

Date: _____

17.01.2024

Signed by: _____



Chief Executive

Date: _____

17.01.2024

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