



Rialtas na hÉireann
Government of Ireland

Statutory Audit Report to the Members of Sligo County Council for the Year Ended 31 December 2021

Local Government Audit Service

Prepared by the Department of Housing, Local Government and Heritage

gov.ie/housing

Contents

Auditor's Report to the Members of Sligo County Council.....	1
1 Introduction.....	1
2 COVID-19 – Impact on Local Authorities.....	1
2.1 Overview.....	1
2.2 Restart Grants Scheme	2
2.3 Rates Waiver Scheme	3
2.4 Reimbursement for loss of goods and services income and COVID-19 related expenditure.....	3
3 Financial Standing	3
3.1 Statement of Comprehensive Income.....	3
4 Income Collection.....	4
4.1 General Overview	4
4.2 Summary of Revenue Collection Yields- Rents and Loans.....	5
4.3 Bad Debt Provision	5
4.4 Government Debtors.....	5
5 Creditors.....	6
5.1 Trade Creditors.....	6
6 Transfer of Water and Waste Water Functions to Irish Water (IW).....	6
6.1 Overview.....	6
6.2 Issues for resolution.....	6
6.3 Balancing Statement.....	7
6.4 Loans Payable	8
6.5 Agency works performed by the Council.....	8
6.6 Assets for transfer to IW.....	8
7 Fixed Assets	8
7.1 Fixed Assets Overview	8
7.2 Register of Land and Buildings (Non IW related Assets)	8
7.3 Register of Land and Buildings	9
8 Loans Payable.....	9
8.1 Capital Debt	9
9 Capital Account	10
9.1 Overview.....	10
9.2 Loans to fund Burial Grounds	11
9.3 Centre Block Development	11
9.4 Eastern Garavogue Bridge.....	12

10	Procurement.....	12
10.1	Procurement and the Public Spending Code	12
11	Procurement and Tendering.....	13
11.1	Provision of Consultancy Services.....	13
12	Development Contributions	13
12.1	Development Contributions.....	13
13	Legal Services.....	14
13.1	Legal Cases	14
14	Governance and Propriety	14
14.1	Overview	14
14.2	Risk Register.....	14
14.3	Fraud Register	14
14.4	Internal Audit.....	15
14.5	Annual Ethics Declarations	15
14.6	Data Protection	15
	Acknowledgement.....	16

Auditor's Report to the Members of Sligo County Council

1 Introduction

I have audited the Annual Financial Statement (AFS) of Sligo County Council for the year ended 31 December 2021, 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 2021 and its income and expenditure. My audit opinion, which is unmodified, is stated on page 4 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 COVID-19 – Impact on Local Authorities

2.1 Overview

The COVID-19 outbreak and the emergency measures taken to mitigate it have had a significant impact on the finances of local authorities during 2021. This has resulted in a reduction in income from some sources, an increased level of COVID-19 related expenditure and related government subvention for the local authority.

At a national level in 2021, the Government introduced the Small Business Assistance Scheme for COVID (SBASC) and extended the Rates Waiver

scheme to support businesses, as noted in paragraphs 2.2 and 2.3 below. In addition, local authorities were reimbursed by the Department for the loss of income from goods and services and for additional COVID-19 expenditure incurred by them (see paragraph 2.4).

As agreed by the General Accounts Working Group the audited Annual Financial Statements for 2021, includes revised Notes 23 and 24 in relation to the rates waiver and SBASC respectively.

2.2 Restart Grants Scheme

As part of the Governments 2021 COVID-19 support package, the Small Business Assistance Scheme for COVID-19 (SBASC) was introduced as a direct aid to companies, self-employed, sole traders or partnerships with a minimum turnover of €50,000 who were not eligible for the Revenue scheme CRSS, Fáilte Ireland Business Continuity Scheme or the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media's Live Performance Support. The scheme was funded by the Department of Enterprise, Trade and Employment but was administered on its behalf by the Local Authorities.

The SBASC II scheme was introduced in the second quarter in 2021 and included businesses which were not operating from rateable premises. A €1,000 grant was also introduced for businesses with a pre-COVID turnover between €20,000 and €49,999.

As with the Restart Grant Schemes in 2020, each business had to self-certify by completing the application that it met the relevant criteria. The Local Authority was required to verify the application against rate accounts, where one existed, and to confirm that the applicant had fully completed the application including the declaration.

Accordingly the audit of expenditure under these schemes, which amounted to €0.24m in Sligo County Council for the year ended 31 December 2021, was limited to the specific responsibilities of local authorities, as set out above, and did not include the verification of other eligibility criteria declared by the applicants.

The accounting treatment for this is set out in Note 24 in the AFS.

2.3 Rates Waiver Scheme

The Government continued its support for the local government sector, with the provision of an amended commercial rates waiver in 2021. This waiver, funded by Government, at a cost of €542m supported local businesses in payment of their rates bills, and ensured continuity of services at local authority level.

The total amount received by Sligo County Council for the year ended 31 December 2021 was €4.3m. The accounting treatment for this is set out in Note 23 in the AFS and further disclosure is included in Appendix 7.

In 2021, as in 2020, the methodology and manner for calculating rates income collection differed from previous years.

2.4 Reimbursement for loss of goods and services income and COVID-19 related expenditure

The Department reimbursed the Council for the loss of goods and services income and additional expenditure incurred by them as a result of COVID-19. The total amount received by Sligo County Council for the year ended 31 December 2021 was €1.005m split between €820k for the loss of goods and services income and €185k for additional COVID-19 related expenditure.

3 Financial Standing

3.1 Statement of Comprehensive Income

The surplus for the year amounted to €0.9m. The variances between the adopted budget and actual outturn are shown in Note 16 to the AFS. The approval of the members, as required by S.104 of the Local Government Act, 2001, was obtained.

The Council has achieved a surplus in each of the last six years.

YEAR	2021	2020	2019	2018	2017	2016
Surplus/ Deficit	0.9M	1.0M	1.0M	1.9M	2.4M	2.1M

The surplus of €0.9m includes a special contribution from the Department of €0.4m. This special contribution forms part of an agreement with the Department to pay Sligo County Council an additional €5m over a number of years subject to them reaching certain targets. Contributing factors to the achievement of the above surplus included the maintenance of strong budget and financial controls by the Council. The entire €5m has now been received from the Department.

The cumulative deficit totaled €16.6m at 31 December 2021 and remains a very serious matter for the Council to address.

Chief Executive's Response

While the cumulative deficit remains a serious issue for the Council, 2021 represented another strong financial performance which witnessed a €0.9m surplus. Credit for the performance is due to the staff and members for the manner in which the financial position has been reversed in recent years.

4 Income Collection

4.1 General Overview

Appendix 7 to the AFS shows the movements on the major revenue collections in the year. The collection yields over the last two years were as follows:

Income Source	Yield %		Debtors €m	
	2021	2020	2021	2020
Rates	78%	69%	€2.86m	€3.56m
Rents & Annuities	83%	82%	€1.28m	€1.18m
Housing Loans	66%	68%	€0.51m	€0.51m

As set out in paragraph 2.3 to alleviate the impact of COVID-19 on eligible businesses during 2021 the Government announced a 9 months rate waiver scheme. The percentage collected figure for rates is not comparable to the 2020 AFS because of this waiver. The Council included a note in the AFS to disclose that the percentage collected if the amount of the waiver had been included in the "amount collected" column instead of the amount waived would have been 85%. This figure is more directly comparable to the revised 2020 collection percentage of 81%, which is set out in a note to the 2020 AFS

Chief Executive's Response

The relative increase in collection in 2021 if the amount of waiver had been included as a collection amount demonstrates a favourable increase of 4%. In 2022 the review of vacant properties is underway as it is necessary to follow up with all businesses post COVID-19. Collections in 2022 will be more difficult.

4.2 Summary of Revenue Collection Yields- Rents and Loans

There was no significant movement in the collection yields with respect to rents and loans in 2021. Enhanced collection procedures have been introduced by the Council in these areas in recent years to improve collection yields, although further progress is still required.

Chief Executive's Response

The collection performance for housing loans was pre-dominantly sustained. Rents and annuities showed an improvement of 1% with both representing a reduction in arrears in the debtor's figures.

4.3 Bad Debt Provision

In my opinion, the bad debt provision for loans and rents is deemed adequate. The Council established a provision for potential liabilities as a result of rates valuation appeals. The Council should conduct a review of the combined provision for rates and provision for potential rates valuation appeals to ensure that this sum is sufficient.

It is noted that the Council is amongst the highest in the country for vacancy occupancy rates, and in these circumstances it is imperative that the Council apply and consistently review the bad debt provision for rates.

Chief Executive's Response

The Council will continue to provide annually in its budget for write off for vacant properties within its provision for irrecoverable rates and bad debt write offs. The current provision for bad debts on rates along with the provision for Valuation Appeal Tribunal determinations, amounts to €2.366m and is 67% of all debit balances and is deemed adequate.

4.4 Government Debtors

€4m out of a total of €4.7m of debtor balances classified as Government Debtor balances were reviewed, and in general were found to be well managed and controlled. All of the €4m was received post year end with the exception of €127k. This sum relates to a debtor balance pertaining to an Approved Housing Body (AHB) dating back to 2012. All efforts should be made to resolve this sum outstanding.

Chief Executive's Response

The €127k relates to the final 2.5% claim that is dependent on Property Registration of lands in relation to Sophia Housing at Tubbercurry. The AHB is engaging with its solicitor, to resolve all outstanding issues.

5 Creditors

5.1 Trade Creditors

From audit testing, I identified invoices valued in excess of €1.8m, which related to items recorded on the financial system as received despite this not being the case. These invoices were parked on the system and were only released for payment/ will only be released for payment as the goods/ services are delivered/ will be delivered in 2022. These transactions have no impact on the revenue account, but does breach both the Department's code of practice (accruals concept) and funding agreements that state claims should only be made for expenditure incurred.

Chief Executive's Response

The Council has entered into significant contracts for the delivery of projects which must be honoured. The recording and parking of invoices is used for the purpose of drawing down year end grant funding approved by various funding bodies. The goods/ services are then received at a later date as the job is completed. It is not always possible to manage storage of materials until circumstances allow for the work to be carried out. This process is managed carefully around activities that straddle year-end funding cut-offs.

6 Transfer of Water and Waste Water Functions to Irish Water (IW)

6.1 Overview

IW has been allocated full responsibility by statute, for all aspects of water services planning and delivery at national, regional and local level.

6.2 Issues for resolution

A number of ongoing issues were identified at audit between the Council and IW. All efforts should be made to resolve these issues and transfer applicable monies as soon as possible:

- The operational service level agreement between IW and the Council remains unsigned at year-end. This does not aid the operational activities of the Council as a risk could subsequently arise regarding the recoupment of expenditure
- There is an outstanding transfer to IW of €848k relating to a capital replacement fund (see paragraph 6.3)
- IW owe the Council €1.406m as part of the balancing statement on the transfer of assets (see paragraph 6.3)
- The Council owe IW €1.348m relating to development contributions

- collected
- Loans payable pertaining to IW remain on the books of the Council (see paragraph 6.4)
- There are outstanding assets for transfer to IW (See paragraph 6.6).

Chief Executive's Response

Sligo County Council's decision not to sign the operational agreement is consistent with the approach taken by other Local Authorities. In the years in which we have not signed the operational agreement, no issues arose regarding the recoupment of expenditure incurred.

It is not proposed to sign a service level operational agreement as the reductions in headcount numbers as requested by IW are not agreed and would, in our view, impact on our ability to deliver on the targets set out in the Annual Service Plan.

At the end of 2015 IW owed the Council €1.855m for the transfer of debtors and balances on water and waste water capital projects. The Council in turn owed IW €1.532m for capital replacement funds due to IW under the terms of the service level agreement. In February 2017 €684k was transferred to IW from the Capital Replacement fund but the balance is not transferred as agreement has not been reached with the third party operator of Sligo Main Drainage on the funding for Capital Replacement contractual commitments. There is still €1.406k due to Sligo County Council from IW from the balancing statement. As a result of the balancing statement not being resolved, the repayment of current development contributions to IW has been withheld.

This issue of outstanding balances will be resolved between Sligo County Council and IW in 2022.

IW National Special Projects Offices (NSPO) has set out Technical Guidance for the transfer of 3rd Party and unregistered properties and the compiling of these reports has commenced. This guidance is set out in accordance with Department Circular L4-18. Sligo County Council is regarded as one of the most proactive Local Authorities in the matter of transferring assets to IW. The new assets and facilities team recently established will focus on completing the remaining transfers.

6.3 Balancing Statement

As part of a due diligence process between IW and Sligo County Council, IW agreed to pay Sligo County Council €1.855m for the transfer of debtors and balances on water and wastewater capital projects. A sum amounting to €449k was paid in 2015. At the audit report date, the balance of €1.406m remains unpaid.

Agreement has also been reached on the transfer of a capital replacement fund from Sligo County Council to IW of €1.532m. €684k of this sum was transferred to

IW in 2017, the balance of €848k remains outstanding to be transferred at year-end. Sligo County Council has signed off on the due diligence process referred to above.

Chief Executive's Response

The final transfer of all sums will be completed in 2022.

6.4 Loans Payable

Loans fully recoupable from IW amount to €1.7m.

6.5 Agency works performed by the Council

The Council acts as an agent for IW under the terms of a service level agreement. The Council received €4.5m revenue income from IW under this agreement in 2021.

6.6 Assets for transfer to IW

There are still significant assets for transfer to IW.

7 Fixed Assets

7.1 Fixed Assets Overview

Total fixed assets at the end of 2021 amounted to €1.68bn compared to €1.64bn in 2020. The recording of fixed assets is reviewed in the context of the recording of IW related assets and non-IW related assets below.

Chief Executive's Response

The newly established assets team will review the recording of all assets.

7.2 Register of Land and Buildings (Non IW related Assets)

A review of the Council's registers of lands and buildings indicates that it has not been properly maintained. Despite significant work being conducted in the area over the last number of years, the Council needs to address the issues as identified here. Specifically, it should:

- Review its historic assets, as issues highlighted above identifying assets that were not registered. The Council must ensure that it has recorded appropriate title to all its assets
- Identify all way-leaves or permissions pertaining to these assets, and record and register all its assets with the Property Interest Register
- Complete the process of transferring title to IW for assets removed from the books of the Council totaling €300m.

Chief Executive's Response

The newly established assets team will review the recording of all assets.

7.3 Register of Land and Buildings

The Council have represented to me that there are 24 assets remaining to transfer to IW. These 24 properties consist of unregistered properties/ third party registered properties and properties on omnibus folios. Omnibus folios are folios that require referral to the Property Registration Authority for sub-division and mapping in some cases.

Chief Executive's Response

The newly established assets team will review the recording of all assets.

8 Loans Payable

8.1 Capital Debt

Capital debt amounted to €80.9m at the 31 December 2021. This is further analysed as follows:

Capital Debt	Amount (€)
Mortgage and voluntary housing related Borrowings	€20.4m
Loans fully recoupable pertaining to IW	€1.7m
Loans funded through the Land Aggregation Scheme	€6.0m
Land acquisition loans	€23.5m
Loans to fund revenue balances	€29.3m
Total	€80.9m

The following funding arrangements exist in relation to the above loans:

- Repayments of mortgage and voluntary housing related borrowings are matched by corresponding income. A mortgage loan funding position exists in that loans receivable pertaining to mortgage and voluntary related borrowings are €640k greater than loans payable at the 31 December 2021
- Interest and principal repayments on the remaining IW related loans at year-end 2021 are being serviced by the Department
- Loans funded from the Land Aggregation Scheme amounting to €6m are fully recoupable from the Department
- Land acquisition loans of €23.5m are serviced in accordance with negotiations between the Department, the Housing Finance Agency and County and City Management Association on an interest only basis since December 2014.

Chief Executive's Response

The Mortgage Loan Surplus is a prudent position, where loans have been repaid while the income from mortgages is ongoing. This will eventually erode and is a timing issue.

The cost of servicing water loans of €1.7m is recouped in full from the Department pending a decision at national level as to how these loans are to be dealt with.

Development Land Loans of €6m are being addressed through the Land Aggregation Scheme process.

Land Acquisition Loans of €23.5m are being serviced in accordance with the outcome of recent negotiations at national level between the Department, HFA and CCMA on an interest only basis since December 2014 and portions of these lands will be cleared as Housing Projects are developed on these lands in the coming years.

The balance of long term loans of €29.3m consists of loans to fund revenue and loans to fund capital projects including parks, buildings & burial grounds.

9 Capital Account

9.1 Overview

The Council identified and included in the accounts unfunded balances totalling approximately €6.2m at 31st December 2021. The Council should identify an appropriate funding source for the above unfunded balances.

Chief Executive's Response

Of the unfunded capital balances of €6.2m, approximately €4.8m (77%) relates to costs associated with the acquisition of land. As with all Councils, Sligo County Council engages in forward land acquisition to meet its future obligations. The newly established assets team will review this area.

9.2 Loans to fund Burial Grounds

Sligo County Council received loans amounting to €750k in 2010 for the provision of burial grounds. At the date of this audit report ten years later, €170k of this remains unspent.

Chief Executive's Response

A loan of €750K was drawn down in 2010 in anticipation of a programme of burial ground additions and enhancement works that has not progressed as quickly as expected. Furthermore the loan had to be drawn down at that time as otherwise it would have been lost to the Council and any planned programme of burial ground enhancement and provision could not have been delivered. Expenditure has continued in this area in 2021 and at the date of the Audit Report the Council anticipates that the remaining funding will be utilised over next two years approximately.

9.3 Centre Block Development

Sligo County Council engaged in a historical project for the development of the Centre Block Project. At 31.12.2021 there is an unfunded balance in this job code amounting to €3.87m. This relates to the repayment of development contributions for €2.32m (see paragraph 12.1). The balance relates to historical expenditure that is not recoupable.

The Council are developing a new master plan for the development of this area.

Chief Executive's Response

The proposed Centre Block development forms part of the Council's Public Realm Plan commissioned in 2018 which was to establish a series of guiding principles to support the transformation of Sligo's urban core. The Plan identified this centrally located block as a key under-developed area with potential to become a vibrant new urban quarter of the town. The need for the preparation of a new masterplan was recommended to take account of changed economic circumstances and cultural trends, particularly in retailing, that have occurred in recent times.

Following on from this the Council applied for and was successful in securing funding from the Urban Regeneration and Development Fund (URDF) which included a new masterplan for this location. The masterplan's aim is to establish the optimum layout for a re-imagined block that contributes positively to the town centre and meets the needs of Sligo's residents as well as the operational needs of existing traders within the block. This area has the potential to become a vibrant addition to the existing commercial core of town. Its redevelopment in accordance with a new masterplan is seen as a unique opportunity to enhance the overall attractiveness of Sligo Urban Centre as a place to live and work and promote Sligo as a regional and national shopping and holiday destination.

9.4 Eastern Garavogue Bridge

The Council have informed me that there is an overall projected cost of approximately €35m for this project at November 2021. The proposed funding structure for this project is €6m funding in principle from URDF funds, with the balance consisting of an annual allocation from the Department of Transport, Tourism and Sport (DTASS). There may be a local contribution element. There is currently an expenditure balance on the job code of approximately €90k at the 31.12.2021.

Chief Executive's Response

The balance of €90k are preliminary costs for the project.

10 Procurement

10.1 Procurement and the Public Spending Code

Sligo County Council is required to publish an annual report setting out how it complies with the above code. The stated objective of the Code is to ensure the State achieves best value for the resources at its disposal. In its report pertaining to 2021, Sligo County Council found no serious areas of non-compliance, but did identify some areas where compliance with the Code could be strengthened and improved.

The Local Authority will continue to review these areas, identify and implement improvements in its processes.

Chief Executive's Response

The Public Spending Code report is drawn up by the Internal Auditor, reviewed by the management team and recommendations followed up.

11 Procurement and Tendering

11.1 Provision of Consultancy Services

A review of tendering procedures in Sligo County Council highlighted that the Council has engaged a firm since 2001 pertaining to software licensing in the area of financial management within the Council. Payments totaling €194k have been made since 2001. This service was not tendered for.

Chief Executive's Response

The Local Government sector, in utilising the Agresso Financial system has, over an extended period, used additional software packages to compliment the data analytics within the system. Similar to practically all the other Local Authorities, the Council has utilised a specific, dedicated software package, which requires an annual license fee payment to its owners for its use. Given the dedicated nature of the software, it is not practicable to tender for its procurement. Sligo County Council is operating in a manner consistent with all other Local Authorities in this matter.

12 Development Contributions

12.1 Development Contributions

A review of development contributions indicates that the Council does not maintain a works in lieu register or maintain an overall record of enforcement inspections that it carries out. The Council should consider recording this information.

The Council received development contributions for €2.32m in 2007 pertaining to the Centre Block Development. As this development is not now proceeding, the Council has accrued this income for repayment to the relevant developer.

Chief Executive's Response

There is a record of all enforcement inspections on each enforcement file. Each file contains details of all inspections that are carried out during the course of the enforcement action.

The Council adopted a prudent approach in accruing the refund of €2.32m in the 2021 Annual Financial Statement.

13 Legal Services

13.1 Legal Cases

A review of correspondences received from the Council's Solicitor indicated that that in general adequate provisions are included for commitments, in accordance with the Accounting Code of Practice (ACoP). Issues were raised pertaining to adequacy of provisioning in previous audit reports, but efforts have been made to address all these issues in 2021.

14 Governance and Propriety

14.1 Overview

Corporate governance comprises the systems and procedures by which enterprises are directed and controlled. It is the responsibility of the Chief Executive and the elected members to ensure that sound systems of financial management and internal control are in place. According to the audit committee charter, the committee has an independent role to advise the Council on financial reporting processes, internal control, risk management and audit matters.

Chief Executive's Response

The Council is carrying out a Corporate Governance review in 2022 of 5 of the Companies listed in Appendix 8.

14.2 Risk Register

The Council have undertaken a risk identification process facilitated by IPB. The Council updated its risk register in July 2021 post this risk identification process. The management team have updated the risk register and the risk ratings will be reviewed annually following discussion by the management team.

Chief Executive's Response

The risk register is reviewed by the management team on an annual basis.

14.3 Fraud Register

The Council's fraud policy "Anti-Fraud Prevention, Corruption Policy and Contingency Plan" was updated and approved in June 2020.

Chief Executive's Response

I confirm the Council's continued commitment to the implementation and follow up to the Council's "Anti-Fraud Prevention, Corruption Policy and Contingency plan".

14.4 Internal Audit

Internal Audit is an independent appraisal function within an organisation, which operates as a service to management by reviewing and evaluating the effectiveness of the internal audit control system. The Council had one member of staff in the internal audit unit in 2021. Internal Audit issued three reports in 2021 and account has been taken of them in the conduct of this audit.

There was no member of staff in internal audit from April to August 2021 and this does not represent good governance.

Chief Executive's Response

I confirm the Council's continued commitment to the maintenance of the Internal Audit role.

14.5 Annual Ethics Declarations

Section 171 of the Local Government Act, 2001 requires those to whom Section 167 (1) of the Act applies typically council members and senior staff, to submit an annual declaration to the nominated Ethics Registrar.

It was noted that a number of these declarations were submitted after the prescribed date.

Chief Executive's Response

Arrangements for the submission of the Declaration Forms have been reviewed and revised procedures implemented to ensure timely submission of the declarations.

14.6 Data Protection

Sligo County Council has put in place a Data Protection Policy and Privacy Policies designed to ensure compliance with the provisions of the Data Protection Acts and the General Data Protection Regulation (GDPR).

Extensive work has been carried out in the area, but like all organisations this is an ongoing process. In order to maintain and enhance compliance with legislation, further work is required to be carried out in line with the organisations GDPR objectives.

Chief Executive's Response

A Data Protection Officer has been appointed and progress is being made on this significant body of work.

Acknowledgement

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

Ray Lavin



Principal Auditor

14 July 2022

gov.ie/housing

Department of Housing, Local Government and Heritage



Rialtas na hÉireann
Government of Ireland