



Rialtas na hÉireann
Government of Ireland

Statutory Audit Report to the Members of Monaghan County Council for the Year Ended 31 December 2023

Local Government Audit Service

Prepared by the Department of Housing, Local Government and Heritage
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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 2023, 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 2023 and its income and expenditure. My audit opinion, which is unmodified, is stated on page 5 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 Financial Standing

2.1 Statement of Financial Position

The Council's net assets increased by €16.7m to €1,536.3m. Fixed assets and Work in Progress (WIP) incurred the largest increase of €28.4m. See table 1 below highlighting the remaining year on year movements to the Statement of

Financial Position/Balance Sheet.

Table 1 – The Statement of Financial Position year on year movements by category

Assets/Liabilities	2023 €	2022 €	Inc/(Dec) €	Explanations
Fixed Assets/WIP	1,546.6m	1,518.2m	28.4m	Increase to housing & buildings.
Long-Term Drs	27.8m	23.1m	4.7m	Increase to CALF ¹ schemes.
Current Assets	14.9m	26.6m	(11.7m)	Decrease to bank investments.
Current Liabilities	(13.5m)	(12.9m)	(0.6m)	Increase to accruals.
Long-Term Crs	(39.5m)	(35.4m)	(4.1m)	Increase to CALF schemes.
Totals	1,536.3m	1,519.6m	16.7m	

¹ Capital advance leasing facility

Chief Executive's Response

Increase in fixed assets mainly reflects the ongoing construction and acquisition of social housing and other capital projects such as the Peace Campus, the new library in Castleblayney, Carrickmacross Enterprise Centre II (CTEK II), The Ridge in Castleblayney and the Fire station in Ballybay.

Increase in long term debtors and creditors is due to increased Capital Advance Leasing Facility (CALF) projects during 2023.

Current asset reduction is primarily due to the decrease in bank investment balance/bank balance of €13.2m at year end. See section 2.3 of this report for detail.

2.2 The Statement of Comprehensive Income

The surplus of €0.13m represented a year on year decrease of €0.14m after net transfers to reserves of €3.6m. Table 2 sets out the 2023 surplus in the context of previous outturns.

Table 2 – Schedule of surpluses for the year's 2023-2019

Year End	2023 €	2022 €	2021 €	2020 €	2019 €
Surplus	0.13m	0.27m	1.99m	0.35m	0.07m

The variances between the adopted budget and the actual outturn are recorded on Note 16. The members approved the over expenditure of €9.9m (2022: €7.6m) at their May 2024 meeting.

Table 3 highlights the highest spends and sources of income by division. The roads, development and housing divisions, continued to record the highest expenditures, representing 62% of revenue expenditure totalling €88.7m.

Table 3 – The revenue account highest spends and key sources of funding for 2023

Division	Total Spend 2023 €	Area of Highest Spend	Total Income 2023 €	Main Source of Funding	Surplus / (Deficit) 2023 €
Housing	(11.6m)	RAS, Leasing, Grants	13.1m	Rents	1.5m
Roads	(29.4m)	Maintenance	22.1m	Grants & ICR ¹	(7.3m)
Water	(10.9m)	Water Schemes	10.9m	Grants & ICR	0.0m
Development	(14.1m)	Economic	8.5m	Grants & ICR	(5.6m)
Environment	(7.7m)	Fire Service	1.7m	Grants & ICR	(6.0m)
Recreation	(6.1m)	Libraries	0.4m	Grants & ICR	(5.7m)
Agri, Educ	(0.6m)	Animal Welfare	0.4m	ICR	(0.2m)
Misc.	(4.7m)	Rates Write-offs	5.3m	ICR	0.6m
Rates	-	N/A	14.7m	Local Taxation	14.7m
LPT	-	N/A	11.7m	Local Taxation	11.7m
Net Transfers	(3.6m)	N/A	-	ICR	(3.6m)
Totals	(88.7m)		88.8m		0.1m

¹ Internal council receipts

Chief Executive's Response

Monaghan County Council budget holders and the Finance section actively monitor and manage expenditure versus budget in order to protect the surplus position. Material positive variances at year end are: increase in social housing rental income and a reduction in irrecoverable rates. Material negative variances at year end are: increased pension costs, increased provision for industrial and economic investment and increased costs for parks and open spaces, sweeping and scavenging.

2.3 Bank

The bank investment balance decreased by €15.5m to zero. Management utilised the investment account to fund the completion of the Monaghan Peace Campus and other projects.

Chief Executive's Response

The bank balance has improved marginally during 2024 with timely capital balance recoupments being a constant focus for the Finance section. An increased number of capital projects, protraction of projects and utilisation of own financial resources such as development contributions, increase in staff costs and other costs are the main drivers of the reduction in bank investment balance.

3 Income Collection

3.1 Summary of Income Collection

The collection accounts provide the Council with sources of self-generating

income. Table 4, summarises the year on year movements for commercial rates, rents and housing loans. Each category is reviewed separately.

Table 4 – Collection accounts yields and debtors

Collection Account	Yield 2023 %	Yield 2022 %	Debtors 31-Dec-23 €	Debtors 31-Dec-22 €
Rates	94	98	2.4m	1.9m
Rents	95	96	0.3m	0.2m
Housing Loans	84	83	0.2m	0.2m

3.2 Commercial Rates

Commercial rates debtors increased by €405k to €2.36m, (2022: €1.95m). The collection yield decreased to 94% (2022: 98%). Table 5 analyses the profile of commercial rates debtors and highlights the following:

Table 5 – Profile of commercial rates debtors by amounts outstanding 2023-2022

Range of Values	No. of Drs 2023	Totals € 2023	No. of Drs 2022	Totals € 2022	Inc/(Dec) No. of Drs	Inc/(Dec) Range €
€100,001 > to €341k	3	715,774	1	337,799	2	377,975
€10,001 to >=€100k	52	1,433,031	54	1,301,114	(2)	131,917
€1,001 to >=€10k	150	477,983	165	520,526	(15)	(42,543)
€101 to >=€1k	115	56,924	115	57,549	-	(625)
€0 to >=€100	147	606	19	896	128	(290)
In credit >= (€1)	146	(327,562)	293	(266,592)	(147)	(60,970)
Totals	613	2,356,756	647	1,951,292	(34)	405,464

- Debtors with debit balances increased to €2.68m (2022: €2.22m) and numbered 467 (2022: 354).
- The total for accounts with credit balances increased by €61k to €327k (2022: €266k). The number of debtors with credit balances numbered 146, (2022: 147) and demonstrates minimal change to the composition of this category.
- The value of arrears from €0 to €10k decreased to €535k, (2022: €579k), a favourable movement and represents 20% of debtors with debit balances, (2022: 26%).
- However, the value of arrears from €10,001 to €341k increased by €510k to €2.15m, (2022: €1.64m), an unfavourable movement and represents 80% of debtors with debit balances (2022: 74%). There was no change to the number of debtors pertaining to these ranges.

The bad and doubtful debt provision for commercial rates decreased to €1.58m (2022: €1.73m) and represents 59% of debit balances (2022: 78%). With arrears increasing between the values of €10,001 to €341k, the bad debt

provision is considered insufficient.

Chief Executive's Response

Rates collection is consistently high for Monaghan County Council due to implementation of a number of measures namely: early and accurate billing, use of all types of payment methods, use of specialised law firm, use of specialised debt management system, experienced revenue collectors and Reval 2019.

The increase in the value of arrears in the high ranges is due to one large rates debtor paying early in 2024 instead of 2023. The value of this debtor was €338k.

Rates monetary collection was higher in 2023 vs 2022 however as the vacant property adjustment reduced in 2023 the percentage collection was lower due to the collection formula.

3.3 Rents

The rents collection yield of 95% (2022: 96%) reflected a strong performance, despite a marginal decrease. Net debtors' balances increased by €75k to €277k and debtors with debit balances also increased by €80k to €491k. Table 6 highlights the year on year increase to each monetary range of arrears and to credit balances.

Table 6 – Profile of rents debtors by amounts outstanding 2023-2022

Range of Values	No. of Drs 2023	Totals € 2023	No. of Drs 2022	Totals € 2022	Inc/(Dec) No. of Drs	Inc/(Dec) Range €
€10,001 > to €21k	5	70,824	3	38,305	2	32,519
€1,001 to >=€10k	101	209,053	77	192,121	24	16,932
€101 to >=€1k	552	185,185	482	157,590	70	27,595
€0 to >=€100	547	25,785	477	23,167	70	2,618
In credit >= (€1)	907	(213,509)	912	(208,341)	(5)	(5,168)
Totals	2,112	277,338	1,951	202,842	161	74,496

At last year's audit, I expressed my concerns and continue to retain my concerns about the level of arrears recorded by the two largest ranges of arrears.

Both ranges continue to increase year on year. The size of the arrears may affect the financial ability of tenants to repay the arrears in full. In addition, arrears in many cases are several years and older. The bad debt provision for rents is €131k and considered insufficient.

Chief Executive's Response

Rent debtors are c. 5% of rental income for 2023 which is considered low. Monaghan County Council Finance section continually prioritise debt collection and recruited a revenue collector during 2024 to focus primarily on rent debtors. Monaghan County Council have also recently carried out a review of the 'Warning letter/debt collection' process in order to identify and recoup arrears as soon as possible.

3.4 Housing Loans

The housing loans collection yield increased to 84% (2022: 83%). Table 7 highlights net debtors decreased by €13k to €207k. Debtors with debit balances also decreased by €4k to €260k, credit balances increased by €9k to €53k.

Table 7 – Profile of housing loans debtors by amounts outstanding 2023-2022

Range of Values	No. of Drs 2023	Totals € 2023	No. of Drs 2022	Totals € 2022	Inc/(Dec) No. of Drs	Inc/(Dec) Range €
€10,001 > to €27k	9	146,716	10	158,338	(1)	(11,622)
€1,001 to >=€10k	15	46,617	13	43,914	2	2,703
€101 to >=€1k	143	66,795	139	61,737	4	5,058
€0 to >=€100	5	210	7	316	(2)	(106)
In credit >= (€1)	36	(52,923)	34	(43,717)	2	(9,206)
Totals	208	207,415	203	220,588	5	(13,173)

In last year's audit report, I expressed my concerns and continue to retain my concerns about the level of arrears recorded by the two largest ranges for arrears, €193k (2022: €202k). The bad debt provision for housing loans is €92k and considered insufficient.

Chief Executive's Response

Loan collection rates have increased. Borrowers have multiple payment options available such as standing order, cash desk, customer app and cash desk. The bad debt provision was calculated with consideration given to borrowers who are on performing payment plans. The auditor's comments will be considered going forward.

4 Capital Account

4.1 Capital Account Overview

During 2023, the capital account's expenditure totalled €56.3m an increase on 2022 of €1.4m. Table 8 highlights the housing programme incurred the highest level of expenditure with €19.8m, followed by recreation with €13.2m and development with €9.9m. The underlying drivers for the year on year

movements, included;

- Acquisitions of housing fixed assets totalling €6m.
- The recreation programme incurring €12.5m towards the completion of the Peace Campus.
- The development programme managed several projects across the county including the Lough Muckno Gate Lodge, in Castleblayney with expenditure of €2m and the construction of commercial facilities in Carrickmacross and Castleblayney incurring €3.5m.

Table 8 – The capital programme's highest spend and main source of funding for 2023

Capital Programme	Total Spend €	Area of Highest Spend	Total Income €	Main Source of Funding	Surplus / (Deficit) €
Housing	(19.8m)	Acquisitions	13.8m	Grants	(6.0m)
Roads	(7.9m)	Improvements	8.1m	Grants	0.2m
Water	(0.2m)	Schemes	0.1m	Grants	(0.1m)
Development	(9.9m)	Facilities	9.3m	Grants	(0.6m)
Environment	(0.7m)	Restoration	1.6m	Grants	0.9m
Recreation	(13.2m)	Amenity	5.5m	Grants	(7.7m)
Misc.	(3.4m)	Administration	1.4m	Grants	(2.0m)
Transfers	(1.2m)	To SoCI ¹	4.5m	From SoCI	3.3m
Totals	(56.3m)		44.3m		(12.0m)

¹ Statement of comprehensive income

Year on year, capital income again decreased by €5.5m to €44.3m. The Department of Housing, Heritage and Local Government, remained the largest source of grant funding.

Chief Executive's Response

The capital account shows the investment in capital infrastructure by the Council for the year. Reduction in capital income versus expenditure is due to timing of some grant recoupments and increased utilisation of own resources to fund projects.

4.2 Funding of Capital Projects

An analysis of the capital account set out in table 9 highlights the number of capital job codes at year end with debit balances increased in 2023 by 36 to 179, while job codes with credit balances decreased by 14 to 102.

Table 9 – Profile of the capital account by the number of debit and credit job codes

The Number of Capital Job Codes	2023	2022	2021	2020
Job codes with credit balances	102	116	117	151
Job codes with debit balances	179	143	173	151
Total Number of Capital Job Codes	281	259	290	302

The increase of debit balances is reflected in the capital account's year end

debit balance of (€5.9m) and represents a year on year movement of (€12.0m). Table 10 highlights the incremental monetary increase to the capital account's debit balances.

Table 10 – The monetary value of capital job codes by credit and debit balances

Monetary Value of Capital Job Codes	2023 €	2022 €	2021 €	2020 €	2019 €
Job codes with credit balances	28.7m	27.5m	27.5m	25.1m	20.6m
Job codes with (debit) balances	(34.6m)	(21.4m)	(16.3m)	(18.9m)	(17.3m)
Net Value of Capital Job Codes	(5.9m)	6.1m	11.2m	6.2m	3.3m

A significant contribution to the capital account's year end balance is the rate and timing of funding. When projects incorporate a measure of self-funding, there is a need to identify and apply available sources of funding to reduce and eliminate debit balances.

Chief Executive's Response

The increase in the number of debit capital balances is mainly due to the number of new housing projects, Town and Village (T&V), Community Recognition fund (CRF), Outdoor Recreation (ORIS) projects whereby the increase in value of debit balances is mainly due to The Peace Campus, The Ridge, a new library in Castleblayney and new housing projects.

4.3 Monaghan Peace Campus

The construction of the Peace Campus commenced during 2020 and represents one of the largest public facility projects undertaken by the Council. The Campus is now completed and transferred to the Council for operational purposes. Errors included in the bill of quantities prepared by the architect led design team, resulted in increases to the original budget, which is now projected to be €21.7m. Last year I reported that the Council placed the architect led design team on notice of its intention to pursue incurred losses. At the date of my audit report the Council did not submit claims against the design team. To-date the Council paid €20.8m to the design lead team and contractor, with retention monies totalling €0.9m. The funding for the project included Department of Rural and Community Development, Special EU Programmes Body and Council resources. Currently the project's funding totals, €20.7m, a shortfall of €1.0m.

Chief Executive's Response

During 2024 the majority of funding drawdown was completed. The shortfall in the project costs is estimated at c. €1.0m which will be funded through the revenue account.

5 Procurement

The appointment of a Procurement Officer during 2023, is welcome and increases the unit's staff to three members. The role of the Procurement Officer and his staff, include:

- Maintaining a procurement log of all advertised procurement competitions.
- Advising members of staff about EU and national legislation and regulations.
- Assisting members of staff with tender documentation.

However, Council staff are not obliged to contact or liaise with the Procurement Officer or his staff to ensure compliance with procurement legislation. The potential risk is incomplete or inaccurate administration of procurement, which could result in legal challenges or a failure to obtain value for money. In addition, when members of staff do not interact with the Procurement Officer, it is not possible for the Procurement Officer to maintain an accurate procurement log.

Chief Executive's Response

We acknowledge the issues raised and this will be brought to the Senior Management Team to address.

6 Fixed Assets

A reconciliation between the property interest register (PIR) and the fixed assets register was not performed. The maintenance of the PIR is a requirement of the Accounting Code of Practice. The effective use of the PIR simplifies the retention of legal titles by providing a central location for recording land, buildings and housing title documents. In addition, the PIR enables the recording of important information pertaining to each asset's area and geographical location.

I recommend that an annual reconciliation is performed between the PIR and the fixed assets register and that the PIRs functionality is utilised to its maximum potential.

The on-going transfer of legal titles to Uisce Éireann for previously owned water and sanitary assets continued during 2023. At year end, 27 property

titles awaited transfer to Uisce Éireann.

Chief Executive's Response

Monaghan County Council will review procedures going forward taking cognisance of the auditor's comments.

Monaghan County Council's process of transferring assets is continuing.

7 Development Contributions

For 2023, the collection rate for development contribution debtors (DCD) decreased to 37% (2022: 39%). A lower collection yield could contribute to an increase in debtors, at year end debtors totalled €2.6m (2022: €2.5m). See table 11 for the current year's collection rate in context of previous years.

Table 11 – Analysis of DCD and collection percentages

Analysis of DCD	2023	2022	2021	2020	2019
Year End Debtor Balances	2.6m	2.5m	2.8m	2.5m	2.0m
Collection Percentages	37%	39%	21%	29%	51%

The bad debt provision for development contribution debtors of €248k (2022: €252k) is considered insufficient and should be reviewed.

Chief Executive's Response

Monaghan County Council completed a full review and reconciliation of all DCDs during 2024. The current debtor balance is €1.5m. The majority of debtors are on performing payment plans. The DCD waiver is in place until 31 December 2024 which benefits debt collection further. The Finance section now has a dedicated resource for DCD debt collection.

8 Loans Payable and Receivable

The loans payable balances decreased by €1m to €21.3m, see table 12.

Table 12 – Profile of outstanding loans payable by year end

Profile of Loans Payable Balances	2023 €	2022 €	2021 €	2020 €	2019 €
Mortgage Loans	11.6m	11.8m	11.5m	11.5m	11.3m
Assets/Grants	4.8m	5.3m	5.6m	5.8m	6.0m
Recoupable	4.4m	4.7m	5.1m	5.4m	5.7m
Shared Ownership	0.5m	0.5m	0.5m	0.6m	0.6m
Balance at 31 December	21.3m	22.3m	22.7m	23.3m	23.6m

The outstanding principal for all categories of loans payable continued to decrease. However, the Council's repayment of shared ownership payable

loans is dependent on debtor's repayments of shared ownership receivable loans recorded on Note 3. Due to the historical nature of shared ownership loans, a review is required to resolve the issue of outstanding principal, for both, loans payable and receivable.

Chief Executive's Response

Finance section are aware of difficulties that customers are facing and have previously engaged all shared ownership loan customers. Finance section will perform another review in the coming months to try to convert loans from shared ownership to annuity where possible.

9 Governance and Propriety

9.1 Governance and Propriety Overview

Corporate governance comprised of 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 robust systems of financial management and internal control in place.

9.2 Statement on Internal Financial Control

An Advisory Group, chaired by the DHLGH, and comprising representatives of the main local government governance related stakeholders, was established to guide and advise on a Statement of Internal Financial Control (SIFC) for the Local Authority Sector. This work is now complete and in accordance with Circular LG05-2024 Local Authorities are now required to prepare and publish a SIFC as part of their Annual Reports for 2023. The SIFC, which is signed by the Chief Executive, includes their summary of the financial standing of the local authority, and, the key internal financial controls.

9.3 The Public Spending Code

A review of the public spending review for 2023 at the time of audit awaited sign-off.

9.4 Internal Audit

The Internal Auditor reports directly to the Chief Executive, in line with best practice. During 2023, Internal Audit provided seven reports to the Audit Committee. Between the years 2019 to 2023 the Internal Audit unit issued a total of 195 recommendations of which 182 or 92% were implemented before the current year end.

I reviewed the Internal Auditor's reports and took their findings into consideration when appropriate.

9.5 Audit Committee

The Audit Committee met five times during 2023 and presented its annual report to the Council in February 2024.

9.6 Ethics Declarations

Part 15 of the Local Government Act, 2001 obliges Council members and designated members of staff to submit an annual declaration of specific interests. Council members and designated members of staff submitted the required declarations.

9.7 Local Authority Companies

The Council declared interests in the below companies.

Bioconnect Innovation Centre CLG

The company's principal activity is to establish a regional biotechnology centre of excellence. Construction of the company's facility is estimated at 80% completion. Bioconnect is currently experiencing programme issues with the contractor, affecting the facility's completion. Remaining works at the facility are estimated at approximately €1m. In the event of a contractor default, Bioconnect retains an insurance bond of €448k.

The company's Auditor stated the latest audited financial statements 30 June 2023 provided a true and fair view. The net assets position improved, increasing to €436k, (2023: €307k). However, the Auditor in keeping with the previous financial year end included a non modifying emphasis of matter. The emphasis of matter referred to the company's continued generation of financial losses of €225k (2022: €161k) and its financial dependence on the Council and other parties. At year end 2023, the company retained one employee.

The audited financial statements recognised the Council as a related party, having incurred non repayable expenditure of €349k. The Council's current expenditure incurred on behalf of Bioconnect, totals €463k, a difference of €114k. The Council's expenditure included €70k for the cost of the facility's land. The land is not recorded in Bioconnect's accounts but in the Council's accounts as a fixed asset. During 2023, the Council provided Bioconnect with

a funding facility of €850,000, to support the company's cashflow. Sponsoring agencies will not provide further funding until the facility is completed.

Focus Engineering Network DAC

The principal activity of the company is to develop a platform to bring engineering companies together to share information and related services. On the basis of the director's judgement that the company was statutorily exempt from audit, the Auditors did not perform an audit and did not express an opinion on the financial statements for the year ended 31 October 2023. Profit/loss on operations for the year was zero and net assets remained at €2. The company employed one individual.

National Data Platform DAC

The principal activity of the company is to assist the development of artificial intelligence. On the basis of the director's judgement that the company was statutorily exempt from audit, the Auditors did not perform an audit and did not express an opinion on the financial statements for the year ended 31 October 2023. The company incurred a loss for the year of €4.7k and net liabilities totalled (€4.7k).

Chief Executive's Response

The Bio-Connect facility is currently at an advanced stage of construction and is programmed for completion by year end. The project has experienced construction programme challenges and supply chain issues. The project managers, design team and contractor remain committed to the successful completion of the project, at this time.

It is intended to wind down all Focused Engineering and National Data Platform operations by year end and remove both companies from the Companies Register in due course.

9.8 Investigation into Financial Irregularity

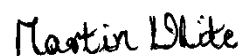
Previous audit reports highlighted instances of financial irregularity by two former members of staff. One case was concluded during 2023 with the second case awaiting conclusion during 2024.

Chief Executive's Response

One of the cases was concluded during 2023 with charges pending. There is no change in the status of the other case.

Acknowledgement

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

A handwritten signature in black ink that reads "Martin White". The script is cursive and fluid.

Martin White

Local Government Auditor

26 September 2024

gov.ie/housing

Department of Housing, Local Government and Heritage



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