



Rialtas na hÉireann
Government of Ireland

Statutory Audit Report to the Members of Roscommon County Council for the Year Ended 31 December 2024

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 Roscommon County Council

1 Introduction

I have audited the Annual Financial Statement (AFS) of Roscommon County Council for the year ended 31 December 2024, 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 2024 and its income and expenditure. My audit opinion, which is unmodified, is stated on page 9 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 Comprehensive Income

As at 31 December 2024, the Council had a positive cumulative balance of €326k on the revenue account. Following net transfers to reserves of €6.2m,

the Council recorded surplus revenue income of €28k for the year 2024.

2.2 Statement of Financial Position

The Council continued to record a stable financial position at the end of 2024. Net current assets totalled €22.2m (2023: €27.2m). Fixed assets as outlined in note 1 to the AFS accounted for 97% of the Council's net assets at the year-end.

2.3 Main Movements in Year

Work in progress expenditure increased by €13.7m, while the corresponding income increased by €8.1m. In excess of three quarters of both balances related to various ongoing housing projects.

Operational fixed assets increased by €8.6m during the year, which was mirrored in the capitalisation account balance. This was primarily due to the acquisition of: (i) the Athlone Innovation Centre...€3.5m, (ii) land...€2.4m, and (iii) six trucks under a finance lease...€1.1m.

The Council acquired 13 new houses costing €3m, while disposing of 14 houses that cost €1.4m, a net reduction of one house in 2024 (2023: net acquisition of 17 houses).

Both the Council's revenue income and expenditure for the year-ended 31 December 2024 increased by €5.2m due to the Increased Cost of Business (ICOB) and Power Up grants provided to businesses via the local authorities and funded by the Department of Enterprise, Trade and Employment (DETE). These are discussed further in paragraph 4.

Local Property Tax income increased by €1.8m as discussed further in paragraph 2.5.

2.4 Approval of Draft AFS

The Council Members approved the 2024 draft financial statements, the over expenditure in the year as outlined in note 16 and the transfers to / from reserves as outlined in appendix 9 to the AFS, at their monthly meeting on 28 April 2025.

2.5 Local Property Tax

Similar to previous years, at 64% of its revenue income (2023: 59%) Roscommon County Council continued to be reliant on government funding during 2024. Note 15 to the AFS highlighted that of €88.8m total revenue income, €44.5m came directly from grants and subsidies, and a further

€12.6m came from local property tax (LPT). The Council received additional LPT income of €1.8m in line with the baseline review conducted in September 2023 by the Department of Housing, Local Government and Heritage (the Department). The Council adopted a resolution at its meeting on 26 September 2022 to vary the basic rate of LPT upwards by the (15%) maximum variation permitted for the years 2023 and 2024.

Chief Executive's Response

Noted.

3 Income Collection

3.1 Summary of Income Collection

A summary of the main collection yields and the debtor balances for the current and previous year reflected in the AFS are as follows:

	Yield			Debtors @ 31 December	
Income Source	2024	2023		2024	2023
Rates	92%	88%		€1m	€1.5m
Rent and Annuities	89%	90%		€0.8m	€0.6m
Housing Loans	89%	75%		€64k	€132k

Please see below for further details.

3.2 Rates

The rates collection level outlined in Appendix 7 to the AFS improved to 92% for the year-ended 31 December 2024. Based on the prior year national figures, this should place Roscommon County Council mid table in relation to the collection of this income stream. During 2024, the Council continued to grant a full refund of rates for vacant properties, which cost €1.1m.

The debtor balances on rate accounts decreased by €483k in the year. 92% of rate debtor accounts had either nil or overpaid balances at the year-end, meaning just 8% of debtors accounted for the balance due. A review of all debtor accounts that owed the Council in excess of €10k at 31 December 2024, found 56% had been either paid or had payment arrangements in place, 4% had judgement mortgages registered against the debt and 1% were for write off. Of the remaining balances, 26% were subject to legal action and 13% required further follow up by the Council.

Chief Executive's Response

Rate collection improved year on year. All outstanding rates debt will continue to be actively pursued up to and including legal action, to ensure funding is

available to provide services to the citizens of the county.

3.3 Rents and Annuities

The Council recorded an 89% collection level in relation to the rents and annuities income stream, a 1% reduction in the year. Based on the prior year national figures, this should place Roscommon County Council mid table in relation to the collection of this income stream.

Rent debtor balances increased by €134k in the year. This is despite 82% of rent clients having either a nil or a credit balance at the year-end. A review of all debtor balances in excess of €10k due to the Council, found that 23% had either been paid since the year-end or had payment arrangements in place, 29% were the subject of legal action and the remaining 48% needed follow-up action by the Council to address the arrears.

The Council conducted a rent review of all Council tenants in 2022 / 2023 and a review of rental accommodation scheme (RAS) tenants in 2024. The review of housing assistance payment (HAP) tenants recommended in previous audits has recently been conducted, which will be effective from July 2025.

Chief Executive's Response

Roscommon continues to be one of the better performing local authorities in relation to rent collection. All outstanding debt will be actively reviewed and collection pursued.

3.4 Housing Loans

During 2024, the housing loan collection level increased to 89%, which represents a significant improvement in the year. Roscommon County Council was amongst the worst performing local authorities for collection levels of this income stream in prior years, however this marked improvement should bring the Council's performance to mid table, based on previous year's national figures.

The housing loan debtor balance almost halved to €64k by the year-end. At 31 December 2024, 98% of all loan debtor accounts had either a nil or a credit balance, with credit balances totalling €86k. 19 debtor accounts were responsible for the €150k due to the Council. A review of all loan balances over €10k found that 56% were either paid since the year-end or had a payment plan in place. A further 31% had legally registered charges in favour of the Council. The remaining 13% needed the Council to take follow-up action in relation to the debts.

Chief Executive's Response

There has been a significant improvement in the collection level again in the current year and a continuous focus on the collection of these balances.

3.5 Provision for Bad Debts

Despite the decrease in the year both in terms of the percentage and the total value, at 51% of applicable debtor balances, the provision for bad debts at the end of 2024 appears to be adequate. However, this provision needs to be kept under periodic review, in line with the policy document for bad debt provision, which was recently adopted by the Council's management.

Chief Executive's Response

Noted. The provision is reviewed annually, and Roscommon County Council are comfortable that the provision is adequate.

4 Grants and Subsidies

4.1 Increased Cost of Business (ICOB) and Power Up Grants

As part of Budget 2024, the Government provided a package of €257m for the ICOB grants as a vital support measure for small and medium businesses. Subsequently in 2024, the Government also signed off on a package of €170m for the Power Up grants, which were aimed at SMEs in the hospitality, retail and beauty sectors. The DETE was responsible for defining the eligibility criteria for these grant payments and also for the general oversight of these schemes.

Each business verified their eligibility by self-declaration. Local authorities managed the processing of payments and this included verifying that the declaration was complete and the applicant was rates compliant as per the scheme's criteria.

Accordingly, the audit of expenditure under these schemes, which amounted to €5.2m in Roscommon County Council for the year ended 31 December 2024, 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 the ICOB grant is set out in Note 25 in the AFS.

Chief Executive's Response

Noted. Roscommon County Council supported and facilitated the grants for small and medium business in 2024.

5 Uisce Éireann

5.1 Transfer of Functions to UÉ

All functions relating to the provision of water and sewerage, other than rural water schemes, transferred to Uisce Éireann (UÉ) formerly Irish Water from 1

January 2014. Since this date, Roscommon County Council has acted as an agent for UÉ, initially under a twelve-year service level agreement (SLA) signed on 31 December 2013, which was superseded by a Master Co-Operation Agreement (MCA) in August 2022. Under the terms of the MCA, the full operational responsibility for public water services transitioned to UÉ from all local authorities, with Roscommon County Council transitioning on the effective date of 26 July 2023.

The MCA provided for support services to continue to be provided through a separate Support Services Agreement (SSA). An Addendum Agreement to the MCA was agreed on 9 May 2024, assigning laboratory staff back to the local authorities, which applied to staff in each of the six accredited laboratories across the country, including Roscommon County Council's accredited laboratory. As a result, Council staff continue to work under the direction and management of UÉ and this partnership of labour supply to UÉ will continue up to 31 December 2026 by which time the remaining staff will either transfer to UÉ or be redeployed within the Council. Direct labour costs will continue to be reimbursed by UÉ to the Council during this time.

Engagement is ongoing with the Department in respect of responsibility for stranded costs which fall to local authorities as a direct result of this transformation process.

Surface water systems remain the responsibility of Roscommon County Council. However, where a sewer is in a combined system, this is the responsibility of UÉ. UÉ have commissioned a Drainage Area Plan which will include the combined sewers. Engagement is ongoing between the local authority sector, the Department and UÉ in respect of this.

During 2024 costs totalling €3.9m, which were incurred by the Council relating to the provision of services under the terms of these agreements, were recouped from UÉ as reflected in Appendix 4 to the AFS.

Chief Executive's Response

Noted. This phased basis of integration will continue with the Council continuing to recoup costs from Uisce Éireann as they are incurred.

5.2 Transfer of Assets to UÉ

The transfer of assets to UÉ progressed during 2024. Of the 211 water related assets identified for transfer, to date 191 assets (91%) have transferred in full or in part, with the remaining 20 assets having ownership issues that need to be resolved to enable the transfer to be completed. As this matter has been ongoing for a considerable period, it should be completed at the earliest opportunity.

Chief Executive's Response

Work is ongoing to transfer remaining assets.

6 Fixed Assets

6.1 Fixed Asset Records

As recommended during previous audits, the list of fixed assets in the fixed asset register (FAR) was circulated for validation by applicable Department Heads as part of the 2024 year-end process. However, a review of responses to this circularisation found that by the time of audit, this process was incomplete, with replies outstanding. The annual review and certification of these assets by the applicable manager is a vital control if the FAR is to be accurately maintained.

The FAR records were verified as having been cross-checked to the insurance listing by the Asset and Energy Management Section, thereby ensuring that all eligible assets were identified for inclusion in the Council's insurance policy.

The reconciliation of the FAR to the housing system (iHouse) was completed during the audit.

The FAR records were not cross-checked to the Land Register maintained by the Council, due to an ongoing upgrade of the asset management software, with the proposal to reconcile the FAR and the Tailte Éireann records during this upgrade work later in 2025.

It is vital that these controls are conducted annually, to ensure that Council property is accurately recorded and registered.

Chief Executive's Response

Noted. Directors of Service will ensure that fixed asset records and controls are implemented. The comparison between Road Register and AFS road valuation will apply as part of upgrade works.

6.2 Right of Way

In the Council's 2021 audit report, it was noted that following a review of all potential rights of way and other easements, the Council had identified one right of way that required registration with Tailte Éireann. This matter remains outstanding.

Chief Executive's Response

Agreed. One case needs to be registered in the near future so as to ensure the Council's entitlements are adequately protected.

7 Capital Account

7.1 Overview of Capital I&E Account

At the end of 2024, Roscommon County Council had a net credit balance of €22.6m on its capital I&E account. This represented a decrease of almost €5m in the year. The various elements of this balance are reflected in notes 2 and 10 to the AFS. Details of the income and expenditure for the year are outlined in note 11, with further analysis in appendices 5 and 6 to the AFS.

The Council had conducted a review of capital job codes since the previous audit, which resulted in 140 job codes, which related to completed projects with nil or small residual balances, being funded and closed.

Capital expenditure during 2024 totalled €128m, 67% of which related to road projects, 15% related to housing projects, with a further 12% relating to development management projects. The remaining 6% was spread over the other service areas.

Five projects each incurred expenditure in excess of €2m during the year, and these accounted for 69% of total expenditure. They were:

- N5 Ballaghaderreen to Scramoge...€76.8m
- Housing units at Esker Lawns, Monksland...€5.1m
- Croi Connaithe Funding...€2.5m
- Land purchased in Monksland...€2.4m
- Roscommon Civil Defence Building...€2.1m.

7.2 Capital Jobs with Credit Balances at Year-End

The Council had a total of 185 jobs with credit balances valued at €37.5m included in the Capital Income and Expenditure Account at the end of 2024. In summary these included:

- €18.3m funding ring-fenced for specified jobs consisting of: (i) €9.6m for capital works other than housing or roads, (ii) €4.9m for various housing jobs and (iii) €3.8m for road works.
- €7.7m reserves for future capital works, consisting of: (i) €5.1m matched funding for future capital projects, (ii) €1.5m for machinery replacement, (iii) €0.6m for footpath repairs and (iv) €0.5m RAS reserves. Money set aside for the creation of a reserve is approved annually by the Council Members as part of the review of budget and the draft AFS.
- €5.8m related to funds that can only be applied to jobs once the amounts due have been collected. The bulk of this related to development levies (€5.7m), which can only be allocated in accordance with terms and conditions of the development contribution scheme adopted by Council.
- €2.6m bonds drawn down to remediate unfinished housing developments.

- €1.1m due from Moylurg Rockingham Ltd. This consisted of the €2m loan provided to the company on its commencement less €0.9m, which is the Council's portion of the company's accumulated losses from early years. These transactions are discussed further in paragraph 11.3.
- €0.8m refundable amounts, namely €0.5m road opening licences and the balance RAS deposits.
- €1.2m funding remaining available for allocating to specific project(s).

Chief Executive's Response

Noted. Overall, the capital account is in a strong position at the end of 2024.

7.3 Capital Jobs with Debit Balances at Year-End

Included in the capital account at the end of 2024 were 135 jobs with cumulative debit balances of €14.9m. A review of €12.8m (85%) of these balances identified that funding was not in place for the following:

- €156k related to projects for which the Council must provide matched funding. This figure is significantly less than the €2.5m requiring matched funding at the end of 2023, as to date, the Council has funded all projects from its own resources, without recourse to the loan previously approved by Council.
- €102k related to a job code for an €8m loan drawn down by the Council in 2012 to fund historic unfunded capital balances, which was over expended at the end of 2024.

Chief Executive's Response

Noted. Funding will be provided as required.

8 Loans Payable

8.1 Loans Payable

At the end of 2024, loans of €29.3m were payable by the Council as outlined in note 7 to the AFS. This balance consisted of:

- €21.2m loans: the €1.1m repayments of interest and principal for these loans during the year were funded from the Council's revenue income. This balance consisted of €18.3m to fund the corporate headquarters and €2.9m to fund historic capital balances.
- €1.5m loans: the Department funded the repayments of both interest and principal for these loans at a cost of €424k in the year. This balance consisted of €0.5m water loans and €1m voluntary housing loans to approved housing bodies (AHBs).
- €6.6m mortgage loans - housing customers funded the repayments on these loans.

The Council has committed to provide matched funding for a number of future

capital projects, which it proposes to fund via loans. Once these loans are drawn down, the cost of loans to be funded from the Council's revenue income will increase. To date, all matched funding has been met from the Council's own resources, without recourse to these additional loans.

Chief Executive's Response

Noted. The Council constantly reviews the need to draw down the loan for matched funding purposes.

9 Development Contributions

9.1 Development Contributions: Debtors

At the end of 2024, the development contributions debtor balances of €6.1m recorded in note 5 to the AFS had increased by almost €1m over the previous year.

During 2024, the collection of these debts transferred into the Finance Section and while there has been significant progress following up and collecting amounts due to the Council, work remains ongoing particularly in relation to older debts.

A review of all debtor balances over €55k due at 31 December 2024 found that 27% were paid since the year-end or had an agreement to pay in place, with a further 18% in negotiations with the Council to agree payment terms. 8% were identified as being for write off. The remaining 47% required further action by the Council. It is imperative that resources continue to be allocated to the pursuit of these debts, thereby maximising the Council's income from this source.

Chief Executive's Response

Significant progress in the collection of development contributions was made in 2025 in relation to aged balances. Focus will continue on the collection of these balances in coming year.

9.2 Development Contributions: Waiver Scheme

As detailed in note 24 to the AFS, a government decision in April 2023 introduced a temporary time based development contributions waiver scheme, initially for a twelve month period, subsequently extended to the end of September 2024. This scheme resulted in contributions of €194k being levied and receipted by the Council during 2024.

Chief Executive's Response

Noted.

10 Procurement and Tendering

10.1 Procurement Review

A sample of 42 contracts worth €22.3m were reviewed to determine if the procurement controls were operating effectively. This review covered both the tendering and quotation processes and included both capital and revenue funded jobs. In three of these sample cases, valued at €700k, the contracts were not appropriately procured.

Chief Executive's Response

Noted. Procurement continues to be adequately staffed and is a priority for the Council. Cases not appropriately procured related to emergency work for the resolution of Lough Funshinagh flooding.

10.2 Payment of Invoices

During 2024, the Council paid 98% of all invoices received within 30 days (2023: 98%). Once paid within 30 days, invoices do not attract interest or penalties under the European Communities (Late Payment in Commercial Transactions) Regulations. Roscommon County Council paid no interest or penalties during the year under these regulations.

Chief Executive's Response

Noted. Payment of invoices on a timely basis is a priority for the Council.

11 Local Authority Companies

11.1 Appendix 8 Companies

Appendix 8 to the AFS lists the three companies in which the Council had an interest during 2024. These were:

- Roscommon Leisure Centre Ltd
- Moylurg Rockingham Ltd
- Back Lane Management Ltd.

Similar to the previous year, audited accounts for 2024 were not available for any of these companies in the course of the Council's audit, with draft figures included in Appendix 8. Future audits of such companies should be scheduled to ensure their completion prior to the preparation of the Council's draft AFS. The Council should ensure that all documentation necessary for the Council's audit is available, as had been the case up to and including the 2021 audit.

The Council did not prepare consolidated accounts in relation to these entities, availing of the materiality exemption permitted under the Accounting Code of

Practice to treat these as associate companies.

Chief Executive's Response

Noted. The Council will strive to ensure that future audits of these companies will be completed prior to the Council's draft AFS. Two of the three companies have audited accounts drafted and audit fieldwork completed. Audited accounts will be finalised pending sign off at a directors meeting. It must be noted that for two of these three companies, the Council is not directly involved in the preparation of their accounts. The 2024 audited accounts will be available in advance of the next audit.

11.2 Roscommon Leisure Centre

Throughout 2024, Roscommon Leisure Centre Ltd (RLC) remained a wholly owned subsidiary of Roscommon County Council.

The Council provided funding totalling €639k to this company during the year (2023: €393k), with a further provision of €200k towards the future expansion of the leisure and sports centre. The Council's 2024 adopted budget included subvention of €225k for this entity. However, in addition to the subvention adopted, a further €132k subvention along with €282k for tiling works at the swimming pool, was provided to RLC by the Council.

With the supports provided, the company recorded a pre-audit profit of €16k for the year ended 31 December 2024. Assuming no audit adjustments, this will reduce the accumulated losses at the end of 2024 to €150k. Despite this reduction, the 2024 RLC audit report is likely to continue to outline the material uncertainty related to going concern for this company and its ongoing reliance on Roscommon County Council to support its operations.

During 2024, the company made a further €5k repayment on a loan received from the Council in 2016, with a balance of €178k remaining due at the year-end.

Chief Executive's Response

As outlined in prior years, the executive and elected members are committed to supporting RLC as it provides significant value and health benefits to the local community. The Council's commitment to sport and recreation is an important strategic objective and investing in social and sport amenities is very important for the benefit of healthy communities. Furthermore, the public pools are a key manifestation of the local authority's amenity and recreational facility provision. The public pools are implicitly recognised for their importance in advancing broad social, health, civic and sporting objectives. In this context they may require subvention for the greater benefits outlined.

11.3 Moylurg Rockingham Limited

Moylurg Rockingham Ltd (MRL) remained 50% owned by Roscommon County Council throughout 2024 and it did not receive any subvention from

the Council during the year. The company's pre-audited accounts recorded a loss of €132k for the year (2023 a loss of €57k).

Included in note 5 (Other Services) to the Council's AFS was the €1.1m net repayable by MRL to the Council - see paragraph 7.2. As outlined in previous audit reports, this balance should be recorded in note 3 for future years, unless there is agreement to repay it within the following twelve months.

The updating of the joint venture agreement relating to MRL, between Coillte and the Council remains outstanding, as highlighted in previous audit reports.

Chief Executive's Response

The net balance due to the Council will be recorded in note 3 of the 2025 AFS. In 2022 the Council received independent advice regarding the structure of the joint venture. It was agreed between Coillte and Roscommon County Council that the joint venture will be examined in detail once future development plans are completed.

11.4 Back Lane Management Limited

During 2024, the Council continued to own 50% of Back Lane Management Limited (BLM). The transactions of this company recorded in Appendix 8 were based on estimates made by the Council's management and similar to previous years, these are not material in the context of the Council's AFS. However, there continued to be no Council representative holding a directorship in this company. The Council needs to consider if this represents the standard of corporate governance required from a public body.

Chief Executive's Response

The Council will review the corporate governance of this company.

12 Other Matters

12.1 Unfinished Housing Developments

At 31 December 2024 there were 57 unfinished housing developments (UHDs), consisting of 1,459 housing units in the county (2023 had 66 UHDs with 1,773 housing units). On the same date, the Council had:

- Received a total of €6m (€0.44m received in 2024) from bonds drawn down in relation to 54 developments, of which €0.525m remains unspent to date.
- Cash bonds were held in relation to 19 UHDs worth €1m.

Remediation works costing €0.6m were carried out by the Council on these estates during 2024. Further works are ongoing, with another 16 estates anticipated to be fully remediated by the end of 2025. This represents ongoing progress since the end of 2018, when there were 149 such developments

awaiting remediation. Current projections estimate a reduction of ten to fifteen developments per annum, with an anticipated completion date between 2028 and 2032, which is unchanged from last year's projection.

It is expected that existing funding from bonds will not be sufficient to meet the remaining costs and alternative funding sources will need to be identified and secured to fund these ongoing works. The Council has estimated the costs of these works to the end of 2027 at €881k. However, due to the complexity of the various cases and various other factors (e.g. reliance on third parties / increasing cost of labour and materials / likely further deterioration of properties in the intervening period / uncertainty regarding the level of works until preliminary surveys and inspections are carried out / legal issues that in some cases may result in further delays), I am advised that the costs beyond 2027 cannot be quantified with any degree of certainty.

Chief Executive's Response

The Council is committed to reducing the number of unfinished estates in the County year by year. Nine housing developments were finished in 2024.

13 Governance and Propriety

13.1 Corporate Governance

Corporate governance comprises the systems and procedures by which organisations 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. In addition, the Audit Committee provides an independent role to advise the Council on financial reporting processes, internal control, risk management and audit matters.

13.2 Internal Audit Unit

The internal audit unit (IAU) has been resourced since August 2023, with one full time staff member. The Unit produced 5 reports in the year, including the 2023 Public Spending Code Quality Assurance Report for the National Oversight and Audit Commission (NOAC) and the 2023 SICAP review.

Chief Executive's Response

Noted.

13.3 Audit Committee

In 2024, the Audit Committee achieved the requirement to hold a minimum of four meetings annually.

I attended the meeting on 19 November 2024 to discuss my 2023 audit report, following which the Audit Committee prepared their report on the annual audit,

as required under Section 60 of the Local Government Reform Act, 2014. This report was noted by the Council Members at their meeting on 16 December 2024.

The Audit Committee's 2023 annual report was adopted by the Council Members at their meeting on 21 October 2024 and their 2024 annual report was adopted on 24 February 2025.

Chief Executive's Response

Noted.

13.4 Ethics Returns

A review of the 2024 ethics returns found that all Council Members submitted their returns on time. One member of staff has failed to make a return to date of audit. Sixteen staff members (10%) submitted their forms after the applicable cut-off date.

Chief Executive's Response

Noted. The Council will continue to review its Standard Operation Procedures in relation to missing / late returns.

13.5 Relevant Contracts Tax

As advised in the 2023 audit report, Roscommon County Council, like all other City and County Councils, were in discussions with the Revenue Commissioners in relation to its relevant contracts tax (RCT) obligations. The outcome of these discussions for the Council, is disclosed in note 23 to the AFS. This note has been amended since the draft AFS was prepared, as per Departmental circular Fin 07/2025 issued on 28 April 2025. In summary, the Council incurred no liability in relation to RCT. It did however incur a small penalty resulting from its treatment of Reverse Charge VAT.

Chief Executive's Response

Noted.

13.6 Statement on Internal Financial Control (SIFC) and Governance Statement

In accordance with Circular LG08-2025, local authorities are now required to prepare and publish a SIFC and a Governance Statement as part of their Annual Reports for 2024. 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. The Governance Statement affirms the Council's compliance with the Local Government Code of Governance obligations and is signed by the Cathaoirleach / Mayor of the Council and the

Chief Executive.

The annual report of Roscommon County Council, which includes the SIFC and the Governance Statement, has not been published to date, despite being due by the end of June.

Chief Executive's Response

Noted.

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, appearing to read 'Mary Keaney', with a stylized, cursive script.

Mary Keaney

Local Government Auditor

24 September 2025

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Department of Housing, Local Government and Heritage



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