



A meeting of Laois and Offaly Education and Training Board was held on Tuesday 26 March 2024 at the Midlands Skills Centre, Axis Business Park, Tullamore, Co. Offaly, R35 TF80 and online via Microsoft Teams.

Present

Ms Evelyn Dunne (Chairperson)
Ms Molly Buckley
Cllr John Carroll
Mr Jim Cashen
Mr Dave Cullen
Ms Orla Doyle
Mr Shane Flesk
Mr Frank Smith
Cllr Neil Feighery
Cllr Eddie Fitzpatrick
Cllr Pdraig Fleming
Mr Niall Tully (Online)
Cllr Barry Walsh (Online)
Cllr Willie Aird (Online)
Cllr Clare Claffey (Online)

In Attendance

Mr Joe Cunningham, Chief Executive
Ms Marie Bracken, Director of OSD
Ms Emily McCauley, Head of Finance
Mr Rory Connolly, Corporate Services
Ms Nicole Doyle, Corporate Services

1. Apologies

Apologies were received from Cllr Caroline Dwane-Stanley, Cllr Robert McDermott, Cllr Frank Moran, Cllr Catherine Fitzgerald, Cllr John King and Maura Brophy.

2. Minutes of Board Meeting

The minutes of the previous meeting, which took place on 27 February 2024, were circulated to members. Members approved the minutes, and they were signed by the Chairperson.

Proposed: Molly Buckley

Seconded: Neil Feighery



3. Matters Arising from the Minutes

There were no matters arising from the minutes.

4. Governance

Update from Critical Systems Oversight Committee:

Corporate Risk Register:

Ms Bracken informed the Board that there have been no changes to the Risk Register since the last meeting. Ms Bracken also informed the members that the Corporate Risk Register had been uploaded to the Board SharePoint for information purposes.

Declaration of Interest

As per Schedule 3, Paragraph 10, Section 3 of the (ETB) Act 2013 and the Agenda Notice, no conflicts of interest were declared.



5. Annual Report from the Audit and Risk Committee



21 March 2024

Annual Report of the Audit and Risk Committee in accordance with Section 7.37 of the Code of Practice for the Governance of ETBs for year ending 31/12/2023

The Audit and Risk Committee, at meetings on 7 February 2023, 23 March 2023, 14 July 2023, 8 September 2023 and 8 December 2023 examined and reviewed the following:

1. Minutes of the;
 - Audit and Risk Committee meetings from 01/01/2023 to 31/12/2023
 - Finance Committee meetings from 01/01/2023 to 31/12/2023
 - LOETB meetings from 01/01/2023 to 31/12/2023
2. Reviewed Corporate Risk Register and recommended same to the Board at each meeting in 2023.
3. Reviewed the Annual Report of the Audit and Risk Committee for 2022
4. Reviewed Draft LOETB Annual Report 2022
5. Reviewed Letter of Engagement from OCAG 2022 Audit which set out the basis on how the audit of the financial statements will be conducted.
6. Reviewed Letter of Representation to the Comptroller and Auditor General 2022 and members recommended that the Chairperson of Board sign the Letter of Representation.
7. Reviewed the following Internal Controls in LOETB
 - Draft Statement of Internal Controls 2022
 - Report on Controls in place in LOETB as at March 2023
 - Control Environment Questionnaire Covid-19 as at March 2023
 - Letter of Assurance regarding internal control and audit arrangement for ESBS-ETB Payroll Shared Services (ESBS)
 - Statement from Chief Executive for the financial period January to December 2022
8. Reviewed the approved internal audit plan for LOETB for 2022-2024
9. Reviewed Compendium of C&AG, IAU and ESF Reports. It was agreed to archive all reports from 2018 – 2021.



10. Conducted an Annual Review of Effectiveness of Internal Control Report.

11. Adopted the following Procedures;

- Use of Premises Procedure
- Procedures for Board Members to seek Professional Advice
- Remote Working Procedures
- Procedures on guidance on the hire, rental, lease and licence of premises
- Professional Development Procedure
- Asset Management Procedure for Staff Employed by Education and Training Boards
- Procedure to resolve peer-to-peer employee relations issues
- Disposal of Assets Procedure
- FET Learner Payments Procedure
- Corporate Risk Procedures
- Professional Development Procedures
- Bank Account Procedures

12. **Internal Audit:**

An internal audit service is provided by the Internal Audit Unit-Education and Training Boards (IAU-ETBs), who provide an overall opinion on areas audited. The overall opinion is based on the findings identified during the audit and the range of possible opinions is as follows:

Comprehensive: System of internal control is adequate and operates effectively.

Adequate: System of internal control is generally adequate and operates effectively.

Inadequate: System of internal control is inadequate and does not operate effectively.

The following internal audit reviews were carried out in the period from the 01 January 2023- 31 December 2023 and reviewed by ARC;

- A Payroll Audit based on controls for the period 1st September 2020 to 31st August 2021 and the finalised report was received from IAU-ETB's on 24th August 2023. The overall findings of the Report were that there was an adequate system of internal controls in place. A total of 6 recommendations were made 2 medium and 4 low.
- Youth Services audit based on controls in place during the 18-month period 1st January 2020 to 30th June 2021. The overall findings of the Report were that there was an adequate system of internal controls in place. A total of 8 recommendations were made 4 medium and 4 low.

Sectoral audits:

On 7th February 2023, the ARC reviewed an IAU-ETBs Sectoral report on Local Training Initiatives (LTI's).




This Sectoral report found that in the opinion of the Internal Audit Unit, that as a result of testing the systems of internal control for the scope and objectives of the Local Training Initiative that the 3 ETBs tested were deemed to have an inadequate system of internal control.

There was a total of 58 findings and of these 24 were high, 26 medium and 8 low.

On review of the recommendations in this Sectoral report the ARC formed the view that there were no high or medium recommendations that LOETB needed to address.

13. Reviewed the following Correspondence from the Office of the Comptroller and Auditor General
 - Report from C&AG on LOETB 2022 accounts reviewed at the Audit and Risk Committee on 8 December 2023.
 - Management letter re the 2022 accounts was presented to the Audit and Risk Committee at the February 2024 meeting.
 - Magdalena Przybyło and Xia Ren from C&AG attended via MS Teams at the Audit and Risk Committee meeting on 26 February 2024 to review the audit of the 2022 accounts
14. Met Representatives of Internal Audit, Mellissa McIntyre on the 26 February 2024.
15. Detailed Presentation on LOETB Youth Services on the findings of Audit Findings and Recommendations for 2023 was presented by Director of OSD.
16. Completed an evaluation of the effectiveness of the Audit and Risk Committee

Signed:


Martin Byrne

Chairperson of the Audit and Risk Committee



6. Annual Report from the Finance Committee



25 March 2024

Finance Committee's Annual Report for year ending 31 December 2023

The Finance Committee, at meetings on 23 February 2023, 23 March 2023, 14 July 2023, 8 September 2023 and 8 December 2023, examined and reviewed the following:

1. Reviewed and recommended the Service Plan 2023 to the Board
2. Reviewed the Performance Delivery and Oversight Agreement for 2023
3. Reviewed the Annual Report of the Audit and Risk Committee for 2022
4. Reviewed the Annual Report for the Finance Committee for 2022
5. Reviewed the Draft Statement on Internal Control and letter of Representation which was recommended by the Audit and Risk Committee
6. Head of Finance discussed with the Board members the LOETB's NTMA Investment and its current interest rate
7. Head of Finance informed members that they had changed their financial system to the Sun System where layout of reports would differ from the previous layout
8. Considered and recommended the Annual Financial Statements 2022 to the Board
9. Reviewed and recommended Chairperson's Comprehensive Report to the Minister of Education
10. Reviewed Solas Funding for 2023
11. Reviewed and noted the Letter of Determination from DES in respect of year ending 31 December 2023
12. Training with Dr Deirdre Bane from IPA took place in December 2023 for the Finance Committee
13. Proposed the current Bank Overdraft for another year
14. Recommended Bank Overdraft for 2023
15. Considered the monthly accounts and other financial reports for 2023
16. Reviewed all Building and Capital Works and Procurement in 2023
17. Approved the Annual Report of the Finance Committee
18. Recommended LOETB's Annual Report 2022 to the Board for approval
19. Discussed application for Sports Capital grant in partnership with Portlaoise Athletic Club
20. Completed the Finance Committee Effectiveness Evaluation in February 2024.
21. Schedule of Meetings for 2024 was circulated to the Finance Committee

Signed: _____

Peter Scully

Chairperson of the Finance Committee



7. Finance

Annual Financial Statements 2023

Emily McAuley informed members that the Finance Committee reviewed the Working Papers and Annual Financial Statements (AFS) for 2023 in detail at the meeting on 25 March 2024 and recommended the adoption of same by the Board. Ms McAuley took members through the AFS in detail. A discussion took place on the notes regarding the financial statements and members were satisfied with the accounts as presented. The Board approved the AFS for 2023.

Proposed: John Carroll

Seconded: Frank Smith

Statement on the System of Internal Controls

Ms Bracken explained that Statement on the System of Internal Controls is a document on the internal control procedures that were in place in LOETB during 2023 and to date in 2024. Ms Bracken took members through each section of the Statement. The Audit and Risk Committee and the Finance Committee, at meetings on the 21 and 25 March respectively, reviewed the draft Statement on System of Internal Controls, and recommended that the Chairperson of the Board sign same.

Members approved the Statement on System of Internal Controls and the Chairperson signed same.

Proposed: John Carroll

Seconded: Frank Smith

Letter of Representation

Members reviewed LOETB's Letter of Representation to the Comptroller and Auditor General (C&AG). Marie Bracken explained to members that the format for the letter is laid down by the C&AG. Ms Bracken informed members that the Audit and Risk Committee reviewed the Letter of Representation at their meeting on 21 March and were satisfied that the representations presented are true and accurate. Members of the Audit and Risk Committee recommended that the Chairperson of the Board and the Chief Executive (CE) sign same. The Finance Committee, at its meeting on 25 March, also reviewed the Letter of Representation.



Members approved the Letter of Representation.

Proposed: John Carroll

Seconded: Frank Smith

Bank Overdraft

LOETB's overdraft facility, per sanction received from the Dept. of Education, is due to expire in June 2024. The current overdraft facility is €4 million, and this will need to be extended for a further year.

The Finance Committee, at its meeting on 25 March, accepted the CE's proposal that the Board should borrow an amount of up to €4 million for the purposes of carrying out the Board's functions and for this overdraft facility to be put in place for another year.

The Chairperson recommended that an overdraft facility of €5 million be sought and the Board agreed.

Proposed: Evelyn Dunne

Seconded: Neil Feighery



8. Correspondence

Item No.	Correspondence From	Date/Ref No.	Details	
1.	Department of Education	CL0017.2024	Prescribed Material for the Leaving Certificate English Examination in 2026	Noted by Members
2.	Department of Education	CL0018.2024	Graduate Certificate in Autism Education for teachers working with Autistic Pupils in Special Schools, Special Classes or as Special Education Teachers in mainstream Primary and Post-Primary Schools, 2024/2025	Noted by Members
3.	Department of Education	CL0019.2024	Post-Graduate Diploma Programme of Teacher Professional Learning for Special Education Teachers, 2024/2025	Noted by Members
4.	Department of Education	CL0021.2024	Gaeltacht School Recognition Scheme: Continued Implementation of the Scheme (2024/25) in Post-Primary Schools	Noted by Members
5.	Department of Education	CL0024.2024	Post-Graduate Certificate/Diploma of Teacher Professional Learning for Teachers working with Students with Special Educational Needs (Autism)	Noted by Members
6.	Department of Education	CL0026.2024	Prescribed Material for the Leaving Certificate Examinations in 2026	Noted by Members
7.	Department of Education	CL0027.2024	Cycle to Work Scheme for ETB Employees.	Noted by Members
8.	Department of Education	CL0030.2024	Arrangements for the Election of Staff to Education and Training Boards (2024)	Noted by Members



9. LOETB Annual Report 2023

A copy of the draft Annual Report for 2023 was circulated to members. The CE took members through the various sections of the Annual Report and explained that the Statement of Services will correspond with the activities on our 2023 Service Plan. The Service Plan (which includes the actions from our strategy statement) sets out our goals, priorities, actions, performance indicators, and targets for the year, and the Annual Report details performance against planned activity.

Members adopted the Annual Report for 2023.

Proposed: Padraig Fleming

Seconded: Dave Cullen

Chairperson's Comprehensive Report to the Minister

Marie Bracken informed members that as part of the Annual Report each year we must submit the Chairperson's Comprehensive Report to the Minister as set out in the Code of Practice for the Governance of ETBs. The Chairperson's Comprehensive Report to the Minister is a confidential letter from the Chairperson of the Board to the Minister of Education. It sets out any new or significant financial developments that are exceptional in 2023.

Ms Bracken took members through each section of the Report and explained the financial developments in detail. The Statement on Internal Control is attached to the Chairperson's Comprehensive Report as an appendix.

Members approved the Chairperson's Comprehensive Report to the Minister, and the Chairperson and CE signed same.

Proposed: Padraig Fleming

Seconded: Dave Cullen



10. Minutes of the Committees of the Board

The following minutes of the Committees of the Board were circulated to members prior to the meeting for noting.

Audit and Risk Committee: 8 December 2023

Finance Committee: 27 February 2024

Finance Committee: 8 December 2023

11. Votes of Sympathy

The Board extends its sympathy to the following staff members on their recent family bereavements:

- Eva McGovern – Abbeyleix FET Centre
- Michelle Duggan – Portlaoise College
- Christina Reddin – Portlaoise College
- Tomas Hasset – Midlands Prison and Portlaoise Prison
- Margaret Daly – Abbeyleix FET Centre, Portlaoise Prison and Midlands Prison
- Susan Earner – ASCN Clara

12. Votes of Congratulations

- Congratulations to Ann Denmead on her retirement after 43 years of service at LOETB.

13. Nomination to Schools BOM

Paula O’Dea has been nominated as the Female Parents Representative to the Board of Management at St Fergal’s College.

Proposed: Evelyn Dunne

Seconded: Shane Flesk



14. Language Bursaries

A list of language bursary allocations for 2024 was discussed at the meeting with total proposed expenditure of €40,000, the same amount as 2023. Members approved same.

Proposed: Eddie Fitzpatrick

Seconded: Shane Flesk

15. AOB

The Chairperson suggested that the Board extend a Get Well Soon wish to Josie Lalor, Corporate Services after her recent surgery.

16. Date & Venue of next meeting

The date of the next meeting is 28 May 2024 with a venue to be confirmed.

Signed: *Evelyn Dunne*
Evelyn Dunne (Jun 5, 2024 00:20 GMT+1)

Date: Jun 5, 2024

Chairperson