



Roscommon County Council – NOAC 17th February 2026

Follow up Questions and Answers

As part of the NOAC Scrutiny meeting with Roscommon County Council held in the Custom House on 17th February 2026, the NOAC Secretariat followed up with officials with the local authority to gather further information on the back of the meeting.

Below are two questions taken from the transcript of the meeting, with follow up information provided by the local authority.

Question 1:

On pages 31 and 32 of the transcript, NOAC enquired about recommendations relevant to Roscommon County Council in NOAC's internal audit report. Per the segment below, NOAC requested a clarification on this issue.

Transcript: Page 31

Margaret Lane:

There were nine recommendations relevant to Roscommon coming out of the NOAC report on internal audit. Can you let me know about where you are in terms of the implementation of those recommendations as they relate to yourselves?

Response:

With regards to Roscommon County Council's Internal Audit unit's compliance with the NOAC Internal Audit in Local Authorities Report 2023, as acknowledged at the meeting Roscommon County Council have made considerable improvements in ensuring compliance with the 17 recommendations listed in the NOAC report.

With 14 of the 17 recommendations contained therein fully complied with at present, Roscommon County Council are endeavouring to ensure compliance with the remaining 3 recommendations as follows:

NOAC Recommendation No. 8

"All local authorities must encourage existing staff to obtain appropriate professional qualifications and assign new staff to these functions who are either qualified or seeking to achieve qualification. It is critical that this recommendation be implemented as soon as possible in those local authorities whose Head of Internal Audit is not qualified or seeking to achieve qualification."

Response:

Roscommon County Council's Internal Auditor is a qualified accountant - a member of the Chartered Institute of Management Accountants (C.I.M.A). Roscommon County Council are encouraging pursuit of IIA membership.

NOAC Recommendation No. 16

"The Institute of Internal Auditors recommends that an internal audit function must have an external assessment carried out at least every five years. All local authorities must address this as a matter of priority."

Response:

Roscommon County Council to liaise with other Local Authorities to conduct an appropriate external assessment as per the recommendations.

NOAC Recommendation No. 17

"All local authorities should conduct compliance tests to ensure that the operation of the internal audit function against its stated function."

Response:

Currently under review - guidance required from the LGJAN on the structure & content of such tests.

Question 2:

On pages 12 and 13 of the transcript, NOAC enquired about recommendations relevant to Roscommon County Council in NOAC's internal audit report. Per the segment below, NOAC requested a clarification on this issue.

Transcript: Page 12

Noel Harrington:

To look for a bit of context behind the performance indicator...in the social housing retrofit.

Response:

In the NOAC Performance Indicator Report 2024, NOAC records show 7 energy retrofits completed in Roscommon, against Roscommon County Council's target of 38. The shortfall is related to timing, recording and recoupment. Works were delivered and claimed in line with Circular 07/2024, but the Department's recoupment and recognition of a portion of the programme was delayed meaning the balance will be carried into 2025 reporting.

In this regard the 2025 output will be well above the target where the shortfall rollover from 2024 i.e. 38 will be carried over from 2024, in addition to the 2025

target of 43. Furthermore, Roscommon County Council delivered 2 extra in 2025 meaning an overall delivery of 83. However, for 2025 the DHLGH recouped Roscommon County Council for 73 and 10 were carried into 2026 (this will be reported to directly to NOAC by DHLGH), so our delivery for 2025 will be recorded as 73 rather than the 83 actually delivered.

Ends.