

Kilkenny County Council

Internal Audit Review of the Fire Services' use of Low Value Purchase Cards & their adherence to Kilkenny County Council's Procedure for Fire Charges

Date: 30th June 2026

Report Distribution

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Introduction

Kilkenny County Council's Operation of Fire Services was subject to an In-Depth Check as part of the NOAC Public Spending Code review undertaken by Internal Audit in Q2 2026. Following the In Depth Check it was agreed with Management that a review would be completed on the use of Low Value Purchase Cards (LVPC) and the adherence of the Fire Service to Kilkenny County Council's Procedure for Fire Charges. The Fire Service utilises LVPC in respect of purchasing activity for small value items. It is an efficient cost-effective method of purchasing for Kilkenny County Council and ensures suppliers are paid for goods within 24/48 hours.

The Lighthouse System allows reviewers to match invoices to card transactions. The transactions are coded by a reviewer in the Fire Station. Once transactions are reviewed, the Chief Fire Officer approves the transactions on Lighthouse. All approved transactions are exported nightly by Lighthouse to the Agresso Financial Management System. There were 557 LVPC transactions in 2025 with a value of €104,611.71. At the time of the review there were 14 active LVPC in operation in the Fire Service in Kilkenny County Council.

Kilkenny County Council's Procedure for Fire Charges was approved by Management in March 2025. The document sets out the procedure in relation to fire charges in Kilkenny County Council. It describes the rates applied and the various decision processes regarding write-offs and waivers etc., There were 479 Charged Fire Invoices issued in 2025 with a value of €632,583.32. These invoices were issued in accordance with the Procedure in place for Fire Charges.

Objective

The first objective of the review was to assess whether sufficient controls are in place to ensure that payments processed using LVPC are authorised and in compliance with Kilkenny County Council's LVPC Policies & Procedures. Secondly the adherence of the Fire Service to the procedures in place for Fire Charges was also reviewed.

Approach

Internal Audit met with the Management and Staff in the Fire Service. A walkthrough of the administrative process and control of LVPC was conducted. LVPC Policies, Procedures and LVPC transactions in the Fire Service for 2025 were reviewed. The Procedure in place for Fire Charges was reviewed and a sample of charges applied for 2025 were reviewed to ascertain if the charges applied adhered to the Procedure.

Scope & Limitations of scope

The Scope of the Audit included LVPC transactions for 2025. A sample of 19 LVPC transactions were reviewed and examined to ensure that LVPC Policies and Procedures were being adhered to. A sample of Fire Invoices were also examined to ascertain if the charges applied were adhering to the Fire Charge Procedure.

Audit Risk

- LVPC Cardholders in breach of Kilkenny County Council's LVPC Policies & Procedures
- Inadequate oversight & governance of LVPC
- Inefficient use of Software Infrastructure

Co-operation of Management and Staff

Internal Audit received full co-operation from Council Management and Staff throughout the course of this review and would like to thank them for their assistance.

Internal Audit Opinion

Internal Audit's findings and recommendations are detailed below. Based on this review of LVPC use and the implementation of the Procedure Document for Fire Charges within Kilkenny County Council's, Fire Service the audit opinion is reasonable assurance. There is a

sufficient framework of key controls for objectives to be met. Risks are managed. Controls are generally applied but some lapses have been noted.

This report was distributed to the Directorate for the Fire Service and includes their Management Action Plan.

The report was approved by the Management Team on 4th September.

The Audit Committee reviewed the Audit Report at their meeting of 7th September 2026.

Brigid Webster, Internal Auditor

<i>Findings</i>	<i>Implications</i>	<i>Recommendations</i>	<i>Management Action Plan & Timeframe</i>
Fire Station LVPC 1. There was no receipt or transaction log on file from the Cardholders for 3 of the LVPC transactions reviewed in the sample. It is noted that the Administration staff had emailed the Cardholders and requested the relevant paperwork for the transactions.	The Cardholders are not complying with the requirements of the LVPC Policies & Procedures.	Management must ensure that receipts and LVPC Transaction Logs must be submitted, completed and signed by Cardholder.	These shortcomings were brought to the attention the relevant cardholders however they could not source replacement documents. Most of the day-to-day spending has been moved to the Agresso system which has dramatically reduced number of LVPC transactions and by extension the number of chances of this happening going forward.
2. Two of the Transaction Logs were not signed off by the Approver.	Lack of oversight by Management on LVPC transactions.	Internal Audit recommends that LVPC Transaction Logs must be completed and signed by the Approver. The purpose of the Log is to ensure oversight and to allow for transactions to be easily reconciled to the monthly statements on the Lighthouse system.	These logs are now being signed by the approver without exception.

<i>Findings</i>	<i>Implications</i>	<i>Recommendations</i>	<i>Management Action Plan & Timeframe</i>
3. The Fire Station purchase ink for printers in the outlying Fire Stations with the LVPC at an approximate cost of €5k per annum. The Fire Station HQ is linked to the Managed Print Services Contract, but the outlying Stations have standalone printers.	The Fire Station may not be ensuring value for money in this instance.	Internal Audit recommends that Management liaise with IT to investigate whether it would be more cost effective to include the outlying Fire Stations on the Managed Print Services Contract.	IT have been notified regarding this, and it is our current intention to move printing and scanning in the stations to managed print services in terms of value for money and traceability of data. This discussion with I.S. is ongoing and will require a business case to evaluate the efficacy of this move.
4. In the sample of LVPC transactions checked it was noted that stationery was purchased from Eason's in the amount of €50.94.	All stationery except for exceptional circumstances should be purchased through County Hall.	Management must ensure that all stationery must be purchased centrally in County Hall to ensure adherence to National Procurement Guidelines.	All stationery is now being sourced from the post room. Only items not supplied by the post room are sourced elsewhere.
5. It was noted that one cardholder split a transaction to circumvent their spend approval limit set by the Finance Section.	Cardholder is in breach of Kilkenny County Council's LVPC Policies & Procedure.	Management must ensure that Cardholders are not splitting transactions to circumvent their spend approval limits.	This has been brought to the attention of all LVP cardholders. As above most of the day-to-day spending has been moved to the Agresso system which has dramatically reduced number of LVPC transactions. Also, training is being included at the next Station Officer training day in correct procurement.

<i>Findings</i>	<i>Implications</i>	<i>Recommendations</i>	<i>Management Action Plan & Timeframe</i>
Procedure for Fire Charges 6. It was noted that there were 527 Non-Charged Incidents in 2025 with a value of €442,431.56. Invoices were not issued for these incidents as per ‘Section 3 Non-Invoiced Incidents’ in the Procedure for Fire Charges. It is challenging for the administration staff to ascertain who invoices should be issued to in some instances if the relevant information has not been captured at the scene of the incident.	There may be a loss of revenue to the Council for Non-Charged Incidents.	Internal Audit recommends that Management review how Fire Service Staff capture the relevant information at the incident to allow for efficient invoicing post incident. Procedures should be put in place for capturing this information which will in turn help administration staff in the issuing of invoices.	All fire charges are now levied in line with the Kilkenny County Council Procedure for Fire Charges. While some calls occur on ground where the landowner cannot be readily identified locally, measures have been put in place to find this information online such as through Landdirect.ie Also, firm steps have been taken to ensure that the attending officers-in-charge gather sufficient details at incidents to ensure that enough information is captured to invoice
7. The Fire Service administration staff issue the invoices for incidents on a software system called Gartan Technologies. They then load the invoices into the Agresso Financial Management System	Kilkenny County Council may not be optimising the best possible output of the available software.	Internal Audit recommends that Management investigate if an interface between Agresso and Gartan can be put in place. This interface would allow for real time information to be available for reporting purposes from Gartan.	This is being investigated at present. The efficacy of this recommendation is fully accepted and if this is feasible, it is our intention to follow this recommendation.

which attaches the invoice to a customer and allows for payments/waivers and strike-off to be applied.

There is no interface between Agresso & Gartan to allow for the updating of payments etc., on fire invoices in Gartan. Therefore, the administration staff must manually track these payments etc. on spreadsheets. The information is not readily available in real time in Gartan to allow for Management reporting.

