

CRUINNIÚ BHORD OIDEACHAIS AGUS OILIÚNA CHIARRAÍ KERRY EDUCATION AND TRAINING BOARD MEETING

KERRY EDUCATION AND TRAINING BOARD MEETING	
Date and Time:	Wednesday March 26 th 2025
Location:	Centrepoint Boardroom / Online
Cathaoirleach:	Cllr. Norma Moriarty
Secretary:	Ms Ann O'Dwyer, Acting Chief Executive
Attendance (Reserve Members):	 Cllr. Norma Moriarty Cllr. Anne O'Sullivan (Remote) Cllr. Paul Daly (Remote) Cllr. Tommy Griffin (Remote) Cllr. Angie Baily (Remote) Cllr. Niall Kelleher (Remote) Cllr. Teddy O'Sullivan Casey (Remote) Cllr. Martin Grady (Remote) Mr. Joseph Brennan (Remote) Ms. Annette Steinborn (Remote) Mr. Daniel O'Donoghue Mr. John O'Connor (Remote) Mr. Michael Larkin McCarthy (Remote) Mr. Noel Keenan (Remote) Ms. Maria O'Gorman (Remote)
Attendance (Executive Members):	 Ms Ann O'Dwyer, Acting Chief Executive Ms Maria Brennan, Director of Organisation Support and Development (OSD) Ms. Betty Corkey, Head of Corporate and Procurement Ms. Heather Shanahan, Head of Finance Ms. Donna Monson, Corporate and Procurement Department Ms. Catherine Horgan, Executive Support

	CONFLICT OF INTEREST/DISCLOSURE OF INTERESTS
	As per Section 1.18 of Circular Letter (CL) 0083/2024, a conflict-of-interest form was circulated to each Board Member before the meeting for signature. An Cathaoirleach reminded members re the importance of completing the conflict-of-interest form at the start of the meeting. There were no conflicts of interest disclosed relevant to the meeting's agenda items, as discussed.
03/2025/1	APOLOGIES AND CONDOLENCES LEITHSCÉALTA AGUS COMHBHRÓN
	 Apologies were noted for the following Board members: Cllr. Marie Moloney Cllr. Deirdre Ferris Cllr. Maura Healy-Rae Cllr. Liam Nolan Ms. Lorraine O'Sullivan Ms. Katherina Broderick
03/2025/2	GOVERNANCE RIALACHAS
1.1	The Director of OSD informed Board members that in accordance with Section 51 of the Education and Training Boards Act, 2013, and Section 6 of Circular Letter 0083/2024 The Code of Practice for the Governance of Education and Training Boards, the Board of Kerry ETB is responsible for the preparation of annual financial statements in accordance with the accounting standards and format set for the ETB sector by the Minister for Education. These financial statements must be submitted to the Minister for Education and Comptroller and Auditor General (C&AG) no later than March 31st of each year. The Audit and Risk Committee presented a written report on the annual review of the internal controls for the previous year (2024) to the Board. (Mr John O'Connor, Section 45 Audit and Risk Committee Chairperson) — circulated in advance. In accordance with Section 7.8 of Circular Letter 0083/2024 The Code of Practice for the Governance of Education and Training Boards and the Audit and Risk Committee Terms of Reference, the Audit and Risk Committee met on March

19th 2025, to review Kerry ETB's System of Internal Control and its effectiveness together with the draft Statement on the System of Internal Control prepared by the Executive.

The Director of OSD went through, in detail, the Summary Report of the Audit and Risk Committee.

The Summary Report advised that 'Following consideration and having regards to the work carried out during the past year, the ETB Audit and Risk Committee approved the draft 'Statement on the System of Internal Controls' as circulated prior to the meeting and presented at the meeting.'

The CE advised the Board of the importance of the Governance, Compliance and Risk software in place which has substantially improved the overall compliance management framework and supports managers in implementing policy and previous audit recommendations throughout the year.

Finance Committee Report, as per Section 45(3) of the Education and Training Boards Act, 2013 and Section 4.20 of Circular Letter 83/2024 Code of Practice for the Governance of ETBs, recommending the adoption of the Draft Financial Statements 2024. (Mr. Brendan Tuohy, Section 45 Finance Committee Chairperson) – circulated in advance.

In accordance with Section 4.2 of Circular Letter 0083/2024 The Code of Practice for the Governance of Education and Training Boards and the Finance Committee's Terms of Reference, the Finance Committee met on March 24th 2025, to review Kerry ETB's Draft Financial Statements 2024.

The Director of OSD went through, in detail, the note to the Board of Kerry ETB from the Finance Committee of Kerry ETB.

The following was noted to the Board

- The Statement of Current Assets and Current Liabilities (as at 31 December 2024) shows a Revenue Deficit of €450,000
- The Department of Education and Youth has advised Kerry ETB that the
 treatment of the deficit in 2024 is not to be included in the amounts due
 and owed as Recurrent State Grants but instead it should be reported as
 a Revenue Deficit and the necessary amendments to reflect this have
 been made in the Statement
- Kerry ETB had followed the procedures in place applying for funding through the initial bid in early 2024 €47,789,252, Mid-year €49,295,356 and Quarter 3 €48,996,739 for additional funds, but these were not subsequently provided.
- Separate funding was requested for Schools Ukrainian Project this funding was not received.

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The Finance Committee recommended that the issues should be brought to the attention of the relevant Ministers with a request that the issues be addressed as a matter of urgency.

The Note advised the following 'The date provided by the Executive is respect of the Draft Financial Statements for the year ended 31 December 2024 was deemed by the Finance Committee to be excellent and the Finance Committee would like to complement and thank the Executive for this.'

The Finance Committee agreed to recommend to the Board of Kerry ETB that it should approve the Draft Financial Statement for the year ended 31 December 2024.

Draft Financial Statements 2024 as per Section 51 of the Education and Training Boards Act, 2013, including Statement of Internal Controls – for approval. – circulated in advance.

In accordance with Section 51 of the Education and Training Boards Act 2013, the Head of Finance presented the Draft Annual Financial Statements 2024, including the Statement of Internal Controls (SIC), for the Board's approval.

The Head of Finance advised of two amendments to the Draft Annual Financial Statements 2024 circulated in advance. The amendments related to planned versus actual beneficiaries in 2024. The following was added to Note 16.e on page 23 of the Draft Annual Financial Statement 2024 –

"The 2024 funding was based on a target of c. 13,740 beneficiaries, however, the actual level of beneficiaries achieved in 2024 was c. 16,264, that is c. 2,524 beneficiaries in excess of the 2024 target."

The Board queried where on the Draft Financial Statements the deficit was recorded. The Head of Finance went through this in detail with the Board.

Board members expressed concern that the loss of funding, for example if the deficit from last year was deducted from the 2025 allocation, would have an impact on service provision in 2025. The Board were advised that Kerry ETB is operating in accordance with the Kerry ETB Service Plan 2025 and monitoring same to ensure the organisation is not exceeding the Plan.

The Board approved the Draft Annual Financial Statements 2024 as presented, expressing thanks to everyone involved.

Proposed: Mr Daniel O'Donoghue

Seconded: Cllr. Tommy Griffin

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It was noted that the Board-approved Draft Annual Financial Statements 2024 will be submitted to the Department of Education and the C&AG in line with the provisions of the Education and Training Boards Act, 2013, by March 31st, 2025.

The CE expressed her gratitude to the Head of Finance and her team, the Compliance Unit and the Director of OSD for their diligence and dedication in preparing the reports.

Update re Chairperson's Comprehensive Report to the Minister for Education

This agenda item was not addressed at the meeting.

This report will be presented with the 2024 Kerry ETB Annual Report at the June Board meeting.

Members agreed to a change of date for the next Board meeting from Tuesday April 29th, 2025, to Thursday May 1st, 2025.

It will be a Hybrid meeting and is scheduled for 3.00 p.m. In the Boardroom, Kerry ETB Head Office, Centrepoint Building, John Joe Sheehy Road, Tralee.

This concluded the business of the meeting.