

HOUSES OF THE OIREACHTAS COMMISSION

AUDIT COMMITTEE FIRST MEETING [2014]

25 March 2014 at 12 noon
Room 2, Leinster House

MINUTES

Members Present

Mr Eddie Sullivan (Chairperson) **Mr Peter Mathews TD**
Mr Sean Fleming TD **Mr Cyril Maybury**
Mr Kevin Humphreys TD **Mr Bryan O'Sullivan**

Apologies were received from John Browne TD and Mr Padraic Donlon

Also in attendance were:

Ms Adrienne Harrington, Office of the Commission and Secretary General.

Ms Ita Ni Dhonnchadha, Internal Auditor.

Ms. Karen Kehily, Accountant, Finance Unit for item 4

Ms. Gina Long, Assistant Principal, Finance Unit for item 4

Ms. Cliona O'Rourke, Principal Officer, Members Corporate Services for item 5.

Mr Stephen Mooney, Principal Clerk, One Stop Shop for item 5.

Ms Susan Moran, Secretary to the Committee.

The meeting convened at 12:05 pm and adjourned at 1:40 pm.

1. Minutes of previous meeting

The minutes of the meeting of 17th December 2013 were agreed.

2. Matters arising

An update was provided in relation to queries arising from the Internal Audit on Severance and Redundancy Payments.

3. Comptroller and Auditor General

Mr John Crean, Deputy Director, and Mr. Ronan O'Regan, Senior Auditor, Office of the Comptroller and Auditor General, presented a report in relation to the external audit of the Commission's Annual Accounts 2012.

Mr Crean advised that the accounts properly present the receipts and expenditure of the Houses of the Oireachtas Commission for the year ended 31st December 2012. The report included audit conclusions, key findings, recommendations and management responses. There were 9 significant audit findings, seven rated medium and two rated low.

In presenting details of the audit findings, Mr Crean confirmed that the Office of the Comptroller and Auditor General had no significant concerns in relation to the accounts of the Houses of the Oireachtas Commission.

4. Risk Materialisation Report

Ms Kehily presented the Risk Materialisation Report. The Committee noted that there was a 100% response rate from sections which was a good reflection on work done in embedding a culture of risk management within the Service.

The Committee discussed the materialised risks reported and requested further information on some issues.

5. Internal Audit Reports

Ms Moran presented the findings of the Internal Audit of the One Stop Shop

(i) Internal Audit on the One Stop Shop

The Committee was informed that Internal Audit Unit had conducted an audit on the One Stop Shop to provide assurance that risks are being managed and that the Service is operating in compliance with relevant policies, regulations and guidelines.

There was one important recommendation and three procedural recommendations, all of which have been accepted by management.

Deputy Fleming requested clarification as to whether the method by which the Travel and Accommodation Allowance is administered is provided for in legislation or whether it is an administrative procedure.

The Committee noted the report.

6. Implementation of Internal Audit Recommendations

Ms Moran presented details of the review of the implementation of audit report recommendations. At the time of the last review in November 2013, 25 recommendations remained to be implemented, with 16 of these recommendations having now been implemented, with the remaining 9 being implemented. An additional 39 recommendations from 7 further reports now fall due for monitoring. The position is that 8 of these recommendations are implemented, with 31 being implemented. 2 of the 7 further reports that fall due have been fully implemented.

7. Annual Report 2013

The Committee noted the draft Annual Report 2013 which will be included as an Appendix to the Commission's Annual Report due to be published in June 2014.

8. Proposed approach to auditing PeoplePoint Shared Services Centre

The Committee noted correspondence from Mr. Robert Watt, Secretary General, Department of Public Expenditure and Reform in relation to the proposed approach to auditing PeoplePoint Shared Services Centre.

9. Any other business

- i. The Chairman welcomed Ms Ni Dhonnchadha and wished her well in her new role as Internal Auditor.

Eddie Sullivan,

Chairman

24 June 2014

