

HOUSES OF THE OIREACHTAS COMMISSION

AUDIT COMMITTEE FOURTH MEETING [2014]

Tuesday, 9 December, 2014 at 12 noon
Room 2, Leinster House

MINUTES

Members Present

Mr Eddie Sullivan (Chairperson)
Mr Bryan O'Sullivan
Mr Cyril Maybury

Mr Joe Costello TD
Mr Sean Fleming TD
Mr Peter Mathews TD
Mr Charles Hearne

Apologies were received from John Browne TD.

Also in attendance were:

Ms Bridget Doody, Office of the Commission and Secretary General.
Ms Ita Ní Dhonnchadha, Internal Auditor.
Mr Ciaran Smith, Principal Officer, Member Services for item 4.
Mr. Stephen Mooney, Assistant Principal for item 4.
Ms. Karen Kehily, Accountant, Finance Unit for item 5.
Ms. Anne-Marie O'Reagan, Finance Unit for item 5.
Ms Susan Moran, Secretary to the Committee.

The meeting convened at 12 noon.

1. Conflict of Interest

There were no conflicts of interest to declare.

2. Minutes of previous meeting

The minutes of the meeting of 4th November 2014 were agreed.

3. Comptroller and Auditor General Report on the 2013 Accounts of the Houses of the Oireachtas Commission

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 C&AG audit of the 2013 Accounts of the Houses of the Oireachtas Commission.

Mr Crean confirmed that the accounts properly present the receipts and expenditure of the Houses of the Oireachtas Commission for the year ended 31st December 2013.

He referred to the management letter sent by the C&AG to the Service which identified issues during the audit and the Service's responses to these findings. There were 8 significant audit findings, one rated high, three rated medium and four 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.

Following a discussion in the matter, the Committee requested that the review of the practices and procedures for the hiring of contractors be completed immediately so as to bring clarity as to whether such contractors should be classified as either self-employed or an employee.

The Committee noted the C&AG Report and asked for an update from the Service on all of the audit findings for its next meeting.

4. Independent Auditor's Report of the Public Representation Allowance 2013

Mr Bernard Barron, Mazars, presented the findings of the audit of the Public Representation Allowance (PRA) which covered the period from 1 January to 31 December 2014.

Mr. Ciaran Smith and Stephen Mooney, Principal Officer and Principal Clerk, Corporate and Members' Services Division, were also in attendance.

The Committee noted that all payments to members under the PRA are now fully vouched, therefore all members are now eligible to be selected for random audit (other than those who waive the PRA). Of the 22 Members audited in this period, 18 (82%) were able to produce receipts for amounts paid and 4 (18%) were unable to show sufficient receipts for the amounts paid. A total of €1,909.21 has now been refunded in respect of these four members.

The Committee noted the Independent Auditor's Report and requested that consideration be given as to how the scope of the audit can be broadened given the increase in the number of members now eligible for selection for audit. The Committee also noted that the audit results are again an improvement on previous years in terms of monies required to be repaid.

5. Risk Materialisation Report

Ms Karen Kehily, Accountant, Finance Unit, presented the Risk Materialisation Reports for the period 1 - 31st October 2014. The Committee again 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 noted the report.

6. Internal Audit Report

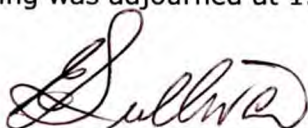
Ms Ní Dhonnchadha presented the findings of the Internal Audit on the Fitness Room.

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

The Committee noted the report.

7. Any other business

The meeting was adjourned at 1.40 pm.



Eddie Sullivan

Chairman