

HOUSES OF THE OIREACHTAS COMMISSION

AUDIT COMMITTEE

FOURTH MEETING [2016]

Wednesday, 7th December, 2016 at 12pm
Room 2, Leinster House Foyer

MINUTES

Members Present

Mr Pat McLoughlin (Chairperson)

Sen Victor Boyhan
Mr Charles Hearne

Also in attendance were:

Ms Mellissa English, Parliamentary Legal Adviser and Head of Internal Audit.
Ms Ruth Foley, Deputy Director and Mr Ronan O'Regan, Audit Manager of the C&AG's Office; Ms Máirín Devlin, Finance Officer and Ms Karen Kehily, Accountant, Finance Unit for Item 4.

Ms Karen Kehily, Accountant, Finance Unit for Item 5.

Mr Ciaran Smith, Principal Officer, Members' Services and International Division and Ms Siobhán Malone, Facilities Manager for Item 6.

Ms. Erin Ó Seaghdha, Assistant Principal, Facilities Management Unit and Ms Siobhán Malone, Facilities Manager; Mr Brian Hickey, Head of ICT for Item 8.

Mr Jerome Flanagan, Internal Audit Unit, Secretary to the Committee.

The meeting convened at 12:05 pm.

Apologies

Apologies were received from Senator Ned O'Sullivan.

1. Disclosure of Conflicts of Interest

No conflicts of interest were declared.

2. Minutes of previous meeting

The minutes of the meeting of 15 November 2016 were agreed.

3. Matters arising from the previous meeting

There were no matters arising.

4. Comptroller & Auditor General Letter and Report on Annual Accounts for 2015

The Comptroller & Auditor General's Report noted that Houses of the Oireachtas Commission's Appropriation account was certified on 30 June 2016. The C&AG reported that the financial statements, in his opinion, properly present the receipts and expenditure of the Houses of the Oireachtas Commission for the year ended 31 December 2015.

In the C&AG's opinion proper books of accounts have been kept by the Commission. The account is in agreement with the books of account and that there were no issues regarding the Commission's accounting practices.

The C&AG noted three areas where specific findings were made.

The Committee noted the Report.

5. Risk Materialisation Report

Ms Kehily reported that there were three risk materialisations and one near miss and gave details of each.

The Committee noted the Report.

6. Write-off of historical balances in the Restaurant & Bar

Mr Smith gave details on this item stating that a complete retrospective review of all outstanding balances was done over the course of two years. In the case of historical balances, the Service wished to 'draw a line' under these as there was no realistic prospect of recoupment. The reason for this is the absence of adequate records to support or confirm historic payments. In particular, there was evidence that while some of the amounts listed as outstanding were paid, they were not properly recorded as paid. They remained an outstanding balance in error casting doubt on the older records under examination. It was noted that the amount involved was very small in the overall context of the amounts expended in the bar and restaurant and that the majority of these balances were for charges arising prior to 2008. Therefore Mr Smith proposed that these outstanding balances, covering the years 2001 to 2012, be written off. Mr Smith noted that, in relation to two of the historical balances outstanding, efforts would continue to recoup moneys.

Mr Smith reported that in early 2017 a credit policy will be developed and sent out to members detailing the time period in which a member is to discharge a bill. It was also noted that a number of measures have been taken and checks and balances exist since 2014 to ensure that this particular situation should not re-occur. Additionally, it was also noted that there have been no problems in 2015 or 2016 regarding identifying the correct Department or individual and there is now constant review taking place on all balances due whether by Members, Departments or others.

The Committee noted the Report.

7. Report on Status of Implementation of Internal Audit Recommendations

Mr Flanagan presented details of the review of implementation of Internal Audit Recommendations. Seven decisions were sought in the Report for implementation updates to be removed from further reporting as all recommendations had been implemented. In the case of two of the decisions, the recommendations had been overtaken by the audit being reported on below as events at an organisational level had changed.

The Committee agreed the decisions and noted the report.

8. Internal Audit Report on the Stationery Stores

Mr Flanagan presented details of this audit. There were 11 recommendations in total, three of which were categorised as 'Important' and eight were categorised as 'Procedural'.

The Committee noted the report.

9. Work Programme for 2017

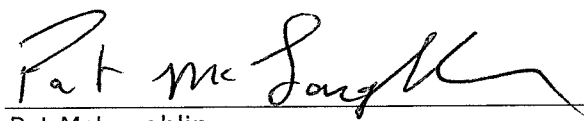
Ms English went through the proposed Work Programme for 2017 and noted that it had been approved by Mr Peter Finnegan, Secretary General and Mr Michael Errity, Assistant Secretary General, Corporate Services.

The Committee approved the Work Programme and noted that it would be kept under review in relation to developments in the ICT area.

10. Any other business

No matters were raised under AOB. The Chairman thanked the Audit Committee members for their attendance and contributions over the past year and wished everyone a Happy Christmas and a prosperous New Year.

The meeting was adjourned at 1:30 pm.

A handwritten signature in black ink, appearing to read 'Pat McLoughlin', written over a horizontal line.

Pat McLoughlin

Chairman

