

HOUSES OF THE OIREACHTAS COMMISSION

AUDIT COMMITTEE

FIRST MEETING [2017]

Wednesday, 22nd March, 2017 at 12pm
Room 2, Leinster House Foyer

MINUTES

Members Present

Mr Pat McLoughlin (Chairperson)

Sen Victor Boyhan

Sen Ned O'Sullivan

Mr Cyril Maybury

Mr Charles Hearne

Also in attendance were:

Ms Mellissa English, Parliamentary Legal Adviser and Head of Internal Audit.

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

Mr Stephen Mooney, Assistant Principal Officer, Members' Services and Mr Bernard Barron, Mazars (Independent Auditor) for Item 4.

Ms Margaret Crawley, Head of HR for Item 5.

Ms Karen Kehily, Accountant and Ms Anne-Marie O'Regan, Finance Unit for Item 6.

The meeting convened at 12:00 pm.

Apologies

Apologies were received from Senator Catherine Ardagh.

1. Disclosure of Conflicts of Interest

No conflicts of interest were declared.

2. Minutes of previous meeting

The minutes of the meeting of 7 December 2016 were agreed.

3. Matters arising from the previous meeting

A query was previously raised by the Committee in relation to the security arrangements regarding access to the Leinster House complex from Agriculture House. A response from the Superintendent indicated that there are numerous security features (swipe cards, passcodes etc.) applied and therefore there are no issues.

The correspondence was noted by the Committee.

4. Independent Auditor's Report of the Public Representation Allowance 2015

The Committee noted the report of the Independent Auditor, Mazars on the Public Representation Allowance for Members. The Committee noted that the allowance is vouched and all Members in receipt of it are eligible for audit of the allowance, including former Members once they were in receipt of the allowance in the year being audited. This was the sixth year of the audit and the Independent Auditor's Report noted that 20 of the 22 people audited met all the requirements and

of the two remaining, refunds as detailed have been received amounting to €145.05. The Independent Auditor made six recommendations and they were agreed by the Committee.

The Committee discussed the fact that 10% of Members, chosen randomly are used to select Members for audit. A query was raised as to whether the percentage gives an accurate overview. The Independent Auditor noted that the figure is in line with auditing samples and noted in general, the Members audited had expended monies in excess of that claimed for and allowable pursuant to the scheme.

The Committee agreed that the 10% figure used to select Members for audit should remain. It was further agreed that the Independent Auditor's Report would be published.

5. Internal Audit Report on Dissolution Planning 2016

Mr Flanagan presented details of this audit. There were seven recommendations in total, which were categorised as 'Procedural' or low priority and all of which have been accepted by management.

The Committee noted the report and in particular, the highest level of assurance given by the Internal Auditor in respect of dissolution planning.

6. Risk Materialisation Report

Ms Kehily reported that there were four risk materialisations and gave details of each.

The Committee noted the Report.

7. Annual Report 2016

Mr Flanagan set out details of the Annual Report of the Audit Committee for 2016.

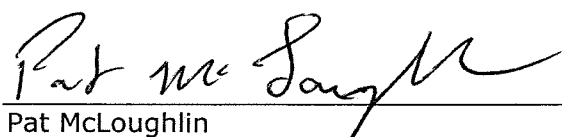
The Committee agreed the report.

8. Any other business

There was one matter arising under Any Other Business relating to ICT security. Ms Mellissa English, Parliamentary Legal Adviser and Head of Internal Audit advised the Committee that correspondence had been received Mr Brian Hickey, Head of ICT on foot of a query sent on behalf of the Committee to in relation to ICT security.

The Committee noted the correspondence.

The meeting was adjourned at 1:05 pm.



Pat McLoughlin

Chairman