

HOUSES OF THE OIREACHTAS COMMISSION

AUDIT COMMITTEE

FOURTH MEETING [2017]

Wednesday, 6th December, 2017 at 2:30 pm
Room G12, Kildare House

MINUTES

Members Present

Mr Pat McLoughlin, Chair
Senator Victor Boyhan
Senator Ned O'Sullivan

Ms Noreen Fahy
Mr Charles Hearne
Senator Kieran O'Donnell

Mr Cyril Maybury
Senator Catherine Ardagh

Also in attendance were:

Ms Mellissa English, Parliamentary Legal Adviser and Head of Internal Audit.
Ms Ita NíDhonnchadha, Internal Audit Unit.
Mr Jerome Flanagan, Internal Audit Unit, Secretary to the Committee.
Mr John Crean, Deputy Director of Audit, C&AG; Mr Dinos Christodoulides, Senior Auditor, C&AG; Mr Conor Morrison, Finance Officer; Ms Karen Kehily, Accountant for Item 4.
Ms Karen Kehily, Accountant and Ms Anne-Marie O'Regan, Finance Unit for Item 5.
Ms Madelaine Dennison, Head of Library and Research and Ms Jennifer McGrath, Assistant Principal, Records Management Unit for Item 6.

The meeting convened at 2:42 pm.

Apologies

No apologies were received.

1. Disclosure of Conflicts of Interest

No conflicts of interest were declared.

2. Minutes of previous meeting

The minutes of the meeting of 10 October 2017 were agreed.

3. Matters arising from the previous meeting

There was one matter arising. The Committee had written to the Principal Officer, House Services, the Superintendent and the Head of ICT on 21 November in relation to the Report on instances of materialised risks, one of which was in relation to the lack of access to the Legislative Work Bench (LWB) software in Dublin Castle during a recent Business Continuity Plan (BCP) test.

At its last meeting, the Committee expressed concern that this problem seemed to be ongoing and that work to resolve it seemed slow. The Committee noted that the LWB software is critical should the Dáil ever have to decamp to its alternate site in Dublin Castle in the event of some form of disaster. The Committee felt that lack of access to this software cannot be contemplated in such a scenario.

The Committee also noted that ICT advised that a business case be prepared to have the LWB placed on the Revenue server and submitted for consideration by the Facilities Management

Unit who are responsible for business continuity planning and that the Principal Officer, House Services has prepared such a business case for inclusion of LWB in BCP and is progressing this directly with the ICT Unit.

Responses were received from the three individuals written to outlining the progress that has been made and the work to be carried out over the next few weeks and months. An undertaking was given to keep the Audit Committee informed of progress.

The Committee strongly welcomed these proposals and agreed to seek monthly updates.

4. Comptroller & Auditor General Audit Report 2016

The Comptroller & Auditor General's Report noted that Houses of the Oireachtas Commission's Appropriation account was certified on 27 June 2017. 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 2016.

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 six areas where specific findings were made.

There was a wide ranging discussion around the issues raised by the C&AG in the Report and Management Letter – in particular, matters relating to the Bar/Restaurant and the One Stop Shop. The Oireachtas management will be following up on all the items raised and will report back to the Audit Committee in due course.

The Committee noted the report.

5. Risk Materialisation Report

The Committee was advised that there were two risk materialisations in the period reported i.e. 1 September to 31 October 2017.

The Committee noted the Report.

6. Internal Audit Report on Compliance with the Freedom of Information Act 2014

Ms Ní Dhonnchadha of the Internal Audit Unit noted that the audit gave the highest level of assurance which can be given. There was one medium priority and ten low priority recommendations made, all of which were agreed by Library & Research.

The Committee agreed the report.

7. Report on the Implementation of Audit Recommendations

Jerome Flanagan of the Internal Audit Unit outlined the current situation with respect to the implementation of audit recommendations. There were 22 decisions sought on the removal of recommendations due to full implementation. There were 118 recommendations as of December 2017 – 93 have been implemented, 22 are being implemented and 3 are not being implemented.

It was agreed to look back at the three recommendations not being implemented. Mr Flanagan undertook to get the original recommendation and management response for the next meeting.

The Committee agreed the 22 decisions sought.

The Committee agreed the Report.

8. Any other business

Ms English updated the Committee on the work of Mr Brian Moreland and Mr Eddie Kelly from the Northern Ireland Assembly on the work they are doing on behalf of the Internal Audit Unit i.e. an internal assessment of the audit function in preparation for an external quality assessment; and the setting out of a risk matrix to enable the Internal Audit Unit to better assess what areas to audit for the development of our Work Plan 2018 – 2020.

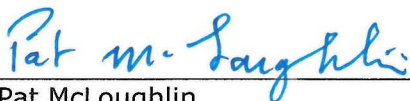
A list of potential audit areas was put before the Committee containing 12 items. It was proposed that 'procurement' be added to the list.

It was noted that the first item on the list, the Bar & Restaurant, was a priority and would be audited in Q1 2018. It was agreed that the next audit should be on the Business Continuity Plan.

It was agreed that the first two meetings of 2018 should be held on –

Wednesday 28 February at 2:00 pm; and
Wednesday 9 May at 2:00 pm.

The meeting was adjourned at 4:30 pm.



Pat McLoughlin

Chairman

