

HOUSES OF THE OIREACHTAS COMMISSION

AUDIT COMMITTEE

FIRST MEETING [2018]

Thursday, 22nd March, 2018 at 2:30 pm
Room G12, Kildare House

MINUTES

Members Present

Mr Pat McLoughlin, Chair
Senator Victor Boyhan
Senator 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.
Ms Karen Kehily, Accountant, Finance Unit for Item 4.
Mr Ciaran Smith, Principal Officer, Members' Services, International & Travel Services,
Mr Stephen Mooney, Assistant Principal, Members' Services and Mr Bernard Barron from
Mazars, for Item 5.
Mr Paul Conway, Superintendent, Ms Siobhan Malone, Assistant Principal, Facilities
Management, Mr Brian Hickey, Head of ICT, Mr Pat Timmins, Head of ICT Security and
Mr Paul O'Neill, Kosi Corporation for Item 9.

The meeting convened at 2:31 pm.

Apologies

Apologies were received from Noreen Fahy.

1. Disclosure of Conflicts of Interest

No conflicts of interest were declared.

2. Minutes of previous meeting

The minutes of the meeting of 6 December 2017 were agreed.

3. Matters arising from the previous meeting

There was one matter arising in relation to the instance of a materialised risk in relation to the lack of access to the Legislative Work Bench (LWB) software in Dublin Castle during a previous Business Continuity Plan test.

The Committee received progress reports from the Principal Officer, House Services and the Head of ICT in relation to this. The Committee also noted that this item is being kept on the materialised risks register until it is resolved.

The Committee noted the correspondences.

4. Risk Materialisation Report

There was only one risk materialisation in the period reported i.e. 1 November 2017 to 31 January 2018, which was the LWB as noted above.

The Committee noted the Report.

5. Public Representative Allowance (PRA)

The Report from Mazars, the external auditors, noted that, of the 22 Members selected for audit, five were "unable to show sufficient receipts/relevant documentation within allowable expenditure categories and/or the expenditure was not incurred in the relevant period for the PRA as set out in the legislation". These five Members (of which four were new Members) claimed a total of €10,958.55 in allowances deemed ineligible for a number of reasons. This amount was repaid in full.

The €10,958.55 broke down as follows:

- advertising and sponsorship that was not allowable totalling €3,882.80;
- expenses that did not relate to the relevant period totalling €2,639.23;
- evidence in the form of vouchers, receipts or bills was not available to support the expenditure totalling €1,683.88; and
- other expenditure that did not fall within an allowable expenditure category totalling €2,752.64.

The Committee noted that the names of the five Members who had to refund money will be publicised.

The Committee noted the Report.

6. Comptroller & Auditor General's Report on the Ciste Pinsean Accounts for 2016

This Report had been submitted to the Trustees of the Ciste Pinsean and was passed on by them to the Audit Committee for its information. The Committee was informed that no issues arose that needed to be communicated to the Houses of the Oireachtas Commission by way of management letter.

The Committee noted the report.

7. Comptroller & Auditor General – Audit of Financial Statements 2017

The Committee received, from the Ceann Comhairle's Office, the 'letter of engagement in respect of the 2017 financial audit' issued to the Secretary General. This letter was forwarded for information.

The Committee noted the letter.

8. Annual Report of the Audit Committee 2017 and Report for insertion into the Houses of the Oireachtas Commission's Annual Report

Mr Flanagan outlined the details contained in the two documents.

Both documents were agreed.

9. Internal Audit Report on Business Continuity Planning

Mr Paul O'Neill outlined what was contained in the Report. There were 15 recommendations made in the Report – 3 Significant, 6 Important and 6 Procedural. After discussion among the members, the following points were noted by the Committee –

- It was felt by some members of the Committee that the alternate venue in the event of an emergency, is too close to Leinster House and that the criteria for its choice should be re-evaluated;
- The scope of the Business Continuity Plan should be re-evaluated to consider the possibility of a longer de-camp period: and
- The Committee noted the very significant dependency of Business Continuity on the availability of ICT support and were of the view that any review of BCP should seek to mitigate this risk.

The Committee endorsed and agreed the Report.

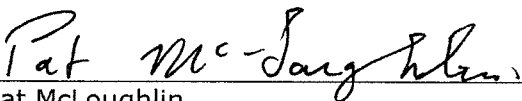
10. Any other business

The current version of the Work Programme was agreed. The Committee noted that, as things can change and matters can crop up unexpectedly, the Head of Internal Audit, in consultation with the Chairman, should be allowed to amend the Work Programme when/where necessary.

The issue of including an attendance record into the Committee's Annual Report was discussed. This idea was agreed in principal, but as the Senators in attendance had to leave for a vote, it was decided to put this down as a separate item on the agenda for the next meeting.

It was agreed that the next meeting will be on Wednesday 9 May at 2:00 pm.

The meeting was adjourned at 4:26 pm.



Pat McLoughlin

Chairman

