

HOUSES OF THE OIREACHTAS COMMISSION

AUDIT COMMITTEE

FOURTH MEETING [2018]

Wednesday, 5th December, 2018 at 2:00 pm
Room 1.60, 5 Storey Block, Leinster House

MINUTES

Members Present

Mr Pat McLoughlin, Chair
Senator Victor Boyhan
Senator Catherine Ardagh

Mr Cyril Maybury
Mr Charles Hearne

Senator Ned O'Sullivan
Ms Noreen Fahy

Also in attendance were:

Ms Mellissa English, Head of Internal Audit (outgoing).

Ms Ramona Quinn, Head of Internal Audit (incoming).

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

Ms Mairin Devlin, Principal Officer, Office of the Commission & Secretary General for Item 5.

The meeting convened at 2:35 pm.

Apologies

Apologies were received from Senator Kieran O'Donnell.

1. Disclosure of Conflicts of Interest

No conflicts of interest were declared.

2. Minutes of previous meeting

The minutes of the meeting of 27 September 2018 were agreed.

3. Matters arising from the previous meeting

At the last meeting the Committee agreed to write to Mr Peter Finnegan, Clerk of the Dail and Secretary General to seek clarification as to the role and functions of the Audit Committee in a parliamentary setting. Ms Ramona Quinn, Head of Internal Audit (incoming) informed the Committee that Mr Finnegan's response pointed out that paragraph 11 of the Internal Audit Charter states –

"The Internal Audit Unit will implement the Internal Audit Standards issued by the Department of Public Expenditure & Reform and will report progress to the Secretary General and the Audit Committee each year."

Ms Quinn also informed the Committee of how Kosi Corporation implements the standards.

4. Report from the Comptroller & Auditor General re the Ciste Pinsean Account 2017

Mr Jerome Flanagan, Internal Audit Unit informed the Committee that the C&AG's Report stated the account properly presents the transactions on the account for 2017 and the balance on the Fund bank account at 31 December 2017.

Mr Flanagan added that a cover letter from Ms Yvonne Rowland, Members' Pensions Section stated that no issues arose with the C&AG that needed to be communicated by way of a Management Letter.

The Committee noted the Report.

5. Risk Management

Ms Mairín Devlin outlined for the Committee the current position in relation to risk and risk management in the organisation. There is an ongoing review of risk and corporate governance out of which a new Corporate Risk Officer for the organisation will be appointed at the appropriate level. This Officer will be tasked with setting out the organisation's risk culture and explaining it to the various business areas. The CRO will have access to Management and the Audit Committee and will report monthly.

In conjunction with this, a framework for a risk register is being drawn-up which will be aligned with the current governance structure which should be ready for the next Audit Committee meeting.

The members of the Committee expressed their happiness with this approach to risk management and endorsed the actions taken and planned to be taken.

The Committee noted the Report.

6. Report on Implementation of Audit Recommendations

Mr Flanagan outlined the current situation with respect to the implementation of audit recommendations. There were 10 decisions sought on the removal of recommendations due to full implementation. There were 86 recommendations as of December 2018 - 47 have been implemented 39 are being implemented.

The Committee agreed the 10 decisions sought.
The Committee agreed the report.

7. Update from the Facilities & Engagement Strategic Committee

Mr Flanagan informed the Committee that the Facilities & Engagement Strategic Committee had updated a management response to one of the recommendations in the Business Continuity Plan Audit Report. Mr Flanagan informed the Committee that he had updated this response in the Implementation Report reported on at Item 6.

The Committee noted the update.

8. Work Programme 2019

Ms Quinn and Mr Flanagan briefed the Committee on the Work Programme. They noted that the Programme could be updated when the new risk system was in place. See Item 5 above.

The Committee agreed the Work Programme.

9. Any other business

Mr Flanagan briefly updated the Committee on the status of the external/internal quality assessment to be undertaken by Internal Audit. Mr Flanagan informed the Committee that the internal part of the assessment was nearly finished. When it was finished, it would be furnished to the external assessor for the formal external assessment. Mr Flanagan also informed the Committee that this external assessment would be conducted by the Head of Internal Audit for the Scottish Assembly and would involve speaking with members of the Audit Committee and some members of the management of the Oireachtas Service.

With respect for meeting next year, it was suggested that 4 dates be agreed and set for 2019 and that these dates be agreed early in the New Year. Mr Flanagan will arrange this.

The meeting was adjourned at 3:25 pm.

A handwritten signature in black ink, reading "Pat Mcloughlin", written over a horizontal line.

Pat Mcloughlin

Chairman

