



Coimisiún Thithe  
an Oireachtais  
Houses of the  
Oireachtas Commission

## **AUDIT COMMITTEE**

**Second Meeting 33<sup>rd</sup> Dáil/26<sup>th</sup> Seanad [2020]  
Monday 2 November at 3pm [MS Teams]  
AGREED MINUTES**

### **Attendance**

#### **Members of Audit Committee**

Pat McLoughlin (Chair), external member  
Deputy Francis Noel Duffy TD  
Senator Victor Boyhan  
Deputy Mairéad Farrell TD  
Deputy Emer Higgins TD  
Cyril Maybury, external member  
Noreen Fahy, external member  
Charles Hearne, member of Service staff

#### **Internal Audit Unit**

Máirín Devlin, Head of Internal Audit & Chief Risk Officer  
Catherine Kiernan, Internal Auditor

#### **Service Officials in attendance**

Margaret Crawley, Head of HR (Oireachtas Staff), for Item 4  
Teresa Doolan, Superintendent, for Item 4  
Aisling Byrne, Business and Policy Analyst, for Item 5

#### **Secretariat**

Declan Bale, Office of the Commission & Secretary General.

The meeting convened at 3pm.

The Chair welcomed the members to the second meeting of the Audit Committee of the Houses of the Oireachtas Commission for the 33<sup>rd</sup> Dáil/ 26<sup>th</sup> Seanad.

### **1. Conflict of Interest**

There were no declarations of interests in relation to any of the agenda items.

### **2. Minutes of previous meeting and matters arising**

The minutes of the meeting of 21 September 2020 were discussed and agreed, as amended.

Item 3: The Committee noted that a review of the format and the detail presented in the Audit Committee's Annual Report in preparation for the 2020 Annual Report, would be an agenda item for the December 2020 Audit Committee meeting.

Item 5.1: The Committee noted that an update on the implementation of *Internal Audit Report on Staff Salaries and Overtime Payments* recommendations was on the agenda for today's meeting.

External Audit: The Committee noted that a nominee of the Comptroller and Auditor General (C&AG) would be attending the next meeting of the Audit Committee on the OC&AG's audit on the Annual Accounts of the Commission for 2019.

### **3. External Audit - Report from the OC&AG on its annual audit of the Ciste Pinsean Thithe an Oireachtais (Comhaltai) Account for year ending 31st December 2019.**

The Committee noted that the *Ciste Pinsean Account for 2019* had been submitted to the Trustees and had been laid before the Houses pursuant to clause 2 of the Houses of the Oireachtas (Members) Scheme.

The Committee had before it a Report from the OC&AG on the Account for 2019. The Committee noted that, in the opinion of the auditor, the Account properly presented the transactions on the account for 2019 and the balance on the Fund at 31 December 2019. No issues arose that needed to be communicated by way of a management letter.

Following discussion, the Committee noted the report from the OC&AG on the *Ciste Pinsean Account for 2019*, and noted that the Audit Committee Secretariat would report back to the next meeting of the Audit Committee to clarify if there were any monies/refunds outstanding for the 2019 account that have not yet been paid back.

### **4. Internal Audit:**

#### **HR Report of the implementation of the recommendations of the Internal Audit Report on Staff Salaries and Overtime Payments.**

At its meeting on 21 September 2020, the Audit Committee had asked to be kept advised on the implementation of the recommendations of the *Internal Audit (IA) Review Report on Salaries and Overtime Payments*.

The Chair welcomed Margaret Crawley, Head of Staff HR, and Teresa Doolan, Superintendent of the Houses, who presented a report on the implementation of the IA Report recommendations.

The Committee noted the recommendations that had been implemented and closed, and the recommendations that were in progress. The Committee noted the report on the broader context and complexities surrounding the implementation of some key recommendations, including constraints during the current COVID-19 period. The Committee discussed and noted the steps being taken to address the issues that need to be resolved in order to implement the recommendations, and the anticipated timelines involved.

The Head of HR and the Superintendent responded to a number of queries from members of the Committee and following subsequent discussion, the Committee noted the *HR Report of the implementation of the recommendation of the Internal Audit Report on Staff Salaries Overtime Payments* and the implementation plans for the recommendations. The Committee noted that the HR update report would be presented to the Management Board at its next meeting.

The Audit Committee agreed to monitor and review progress and requested that HR updates on implementation of the IA Report recommendations would be reported regularly to the Audit Committee with the next update presented at its first meeting in 2021 (March 2021).

## **5. Risk Management Report**

The Chief Risk Office (CRO) presented the Risk Management Report for Qtr. 3 2020. The report also included information on the key measures and mitigants in place for the COVID-19 pandemic.

The Committee discussed the report and the CRO responded to questions on individual risks reported. The CRO confirmed that while high level risks and their management are the primary focus of the report, that low and medium level risks are also continually monitored on the risk register.

A key focus of the discussions was on the COVID-19 pandemic; on organisations' risk appetite in pandemic situations, and of the challenge of being able to provide assurances on risk during the pandemic crises. The Committee discussed changes that have taken place particularly in relation to the reliance of Members, their staff and Service staff on remote working and of the control environment surrounding remote working. The Committee advised of the need to ensure awareness and vigilance by all of the risks attached to remote working and discussed the supports and resources required to manage risk accordingly. The Committee also referenced the OC&AG insights publications : *The impact of Covid-19 on your control environment (September 2020)*

The Committee discussed the operation of the procedures in place for identifying, evaluating and reporting risk across the Service and the degree of engagement across business areas in the implementation of the risk policy. The Committee discussed pressures on the key business areas that are managing the day-to-day arrangements in response to the COVID-19 pandemic situation and discussed issues regarding pragmatic reporting of risk management for these areas.

Aisling Byrne, Business and Policy Analyst gave an on-screen demonstration of the eRisk system underlying the Service's risk management process that went live in March 2020. The Committee noted that the eRisk application is part of the Office of the Government Chief Information Officer (OGCIO) suite of 'Build to Share' applications that are being rolled across the civil and public service. The Committee noted that the Service is working closely with the OGCIO on ongoing improvements to the system. The Committee noted that the CRO and Business and Policy Analyst have provided one-to-one training sessions to key users of the system and that it is intended to mainstream eRisk system training as part of the Service's Training and Development Unit's annual training programme.

Following discussion, the Committee noted the Risk Management Report Qtr. 3 2020 and noted the measures and mitigants in place in response to COVID-19. The Committee discussed and noted the satisfactory progress that has been achieved overall on strengthening risk management in the Service.

## **6. Items for Audit Committees attention**

The Audit Committee noted the following documents produced by the Office of the Comptroller and Secretary General.

- Financial Management Maturity Model – A Good Practice Guide
- OC&AG insights: The impact of Covid-19 on your control environment (September 2020)

## **7. AOB**

No item was raised

## **8. Adjournment**

The meeting was adjourned at 16.56



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Pat McLoughlin

Chair, Audit Committee

16<sup>th</sup> December 2020