



Coimisiún Thithe
an Oireachtais
Houses of the
Oireachtas Commission

AUDIT COMMITTEE

**Third Meeting 33rd Dáil/26th Seanad [2020]
Wednesday 16 December at 3pm [MS Teams]
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

Saragh Fitzpatrick, Chief Financial Officer, Item 3
Finn DeBrí, Chief Information Officer, Item 4 and Item 5
Anna Nolan, ICT Operations Manager, Item 5

Visitors

Mark Brady, Deputy Director, OC&AG, Item 3
Denis Cromie, Senior Auditor, OC&AG; Item 3
Kevin Foley, National Cyber Security Centre (NCSC) for Item 4

Secretariat:

Declan Bale, OCSG

The meeting convened at 3pm.

The Chair welcomed the members to the third meeting of the Audit Committee of the Houses of the Oireachtas Commission for the 33rd Dáil/ 26th 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

(i) Minutes

The Committee agreed the minutes of the meeting of 16 November 2020.

(ii) Matters arising

Item 3: The Committee noted there are no monies/refunds outstanding for the *Ciste Pinsean Account for 2019* that have not been paid back.

The Head of Internal Audit provided clarification, as sought, on the management response to Recommendation 49 of *Review of implementation of Audit Recommendations (Sept 2020)* regarding the frequency of reconciliation of cash on hand in the catering areas. The Audit Committee accepted this recommendation as closed.

The Committee noted that work is ongoing on the independent *Review of the System for Recording Attendance* and that the report is flagged as an Audit Committee agenda item for 2021.

3. External Audit – Report from the OC&AG on its annual audit of the Houses of the Oireachtas Commission Appropriation Account for year ending 31st December 2019

Officials from the Office of the Comptroller & Auditor General (OC&AG) joined the meeting to brief the Audit Committee on its Completion Memorandum for 2019 and on the management letter on the Audit of the Commission's Appropriation Account for 2019. The OC&AG officials informed the Committee that they received full cooperation from the management of the Service during the course of their audit work.

The Committee noted that the OC&AG audit had been conducted in accordance with the International Standards on Auditing (ISAs), with the aim of obtaining reasonable assurance that the financial statements as a whole are free from material misstatement whether due to fraud or error. The Committee noted that the Comptroller and Auditor General issued a clear audit opinion on 25 June 2020.

The Committee noted the C&AG's findings in relation to the presentation of findings of the independent audit of the Public Representation Allowance (PRA) and noted that it was proposed that the draft audit findings on the 2019 PRA payments would be ready for consideration by the Management Board and Audit Committee during Q1 2021, and would therefore be available to the OC&AG for review prior to its audit of the Commission Accounts for 2020.

Following discussion, the Committee noted the report from the OC&AG on its annual audit of the Houses of the Oireachtas Commission Appropriation Account for year ending 31st

December 2019. The Committee advised that the key findings be used to inform the Internal Audit Unit work plan for 2021.

The Chair thanked the officials from the OC&AG for meeting with the Committee.

4. Risk Management – Presentations on Cyber Security

The Chair welcomed Kevin Foley of the National Cyber Security Centre (NCSC) and Finn de Brí, the Service's Chief Information Officer (CIO), to the meeting.

Following their presentations and discussion, the Committee noted the NCSC presentation on the high-level overview of national cyber incident response; noted the approaches being taken to protect the Oireachtas against cyber threats, and agreed that the Committee should review this item again in 2021.

The Committee thanked the presenters for their informative and interesting presentations.

5. Internal Audit - Internal Audit Report of Houses of the Oireachtas ICT Asset Management (Office Equipment) for Members

The CIO and the ICT Operations Manager joined the meeting for this item.

The Internal Auditor outlined the objectives, findings and recommendations of the report on the Houses of the Oireachtas *ICT Asset Management (Office Equipment) for Members*.

The Committee commended the Internal Auditor on the quality and layout of the report. The Committee discussed the background to the audit and the findings that informed the Internal Auditor's opinion. The Committee welcomed the management response to the findings and noted the timelines and implementation plans to address the audit recommendations.

The Committee noted the report and its key findings and agreed that the implementation of the recommendations would be tracked and reported to the Audit Committee as per usual practice.

6. Audit Committee Annual Report - template for review

The Chair drew the Committee's attention to a draft template for the Annual Report for 2020 that had been circulated to the members for consideration. The Committee was satisfied with the draft structure and detail for the report and agreed that the Secretariat should continue to draft the annual report as outlined.

The Head of Internal Audit advised that a full draft would be completed and circulated to members with a view to having a final working draft for the next Audit Committee meeting.

Following discussion, the Committee asked for a briefing note outlining the position of membership of the Audit Committee following the dissolution of Dáil Éireann.

7. Schedule of meetings 2021

The Committee noted the indicative schedule for Audit Committee meetings for the period January to July 2021.

8. AOB

The Head of Internal Audit provided the Committee with a brief update on the implementation of the internal audit external quality assessment (EQA) report recommendations. The Committee noted that a full report on the implementation of the recommendations would be provided to the next Audit Committee meeting.

Adjournment

The meeting was adjourned at 5pm.



Pat McLoughlin

Chair, Audit Committee

26 February 2021