



**Coimisiún Thithe
an Oireachtais
Houses of the
Oireachtas Commission**

Fourth Meeting 33rd Dáil/26th Seanad AUDIT COMMITTEE

**Wednesday, 25 February 2021 at 3pm
[Held online due to Covid-19 restrictions]**

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

Stephen Mooney, Assistant Principal, Members' Services, for Item 3 – Report on the Review of the System for Recording Attendance for Members' of Dáil & Seanad Éireann

Visitor

Trevor Reaney, Independent Consultant for Item 3

Secretariat:

Declan Bale, OCSG

The meeting convened at 3pm.

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

Conflict of Interest

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

1. Minutes of previous meeting and matters arising

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

2. External Audit – Review of the System for Recording Attendance for Members’ of Dáil & Seanad Éireann

Trevor Reaney, independent consultant made a presentation to the Committee on his report on the *Review of the System for Recording Attendance for Members’ of Dáil & Seanad Éireann*.

The Committee noted the presentation and noted that the report would be presented to the Houses of the Oireachtas Commission for its consideration at its meeting on 1 March 2021.

The Chair thanked Trevor Reaney for his presentation.

4. Risk Management Report for Qtr. 4 2020

The Chief Risk Officer, presented the Risk Management Report for Qtr. 4 2020 and gave an overview of the activities carried out during 2020 to promote a risk aware culture; to support users on the new eRisk system, and to manage the impact and risks associated with the COVID-19 pandemic.

The Committee discussed key risk issues identified in the report. The Committee noted the increase of staff retirements and vacancies. The CRO reported that succession planning was a priority for the Service due to its age demographic, which was being monitored closely. The Committee noted that the loss of experienced staff posed a challenge in terms of knowledge management, which was also a priority for the Service, particularly in relation to parliamentary procedural knowledge and experience that could only be built up in-house.

The Committee noted the Risk Management Report for Qtr. 4 2020 and noted that there was no other immediate issue of significance that needed to be reported.

5. Internal Audit

Review of Internal Audit Charter

The Head of Internal Audit briefed the Committee on the review of the Internal Audit Charter that was carried out to ensure consistency with Government Internal Audit Standards and best practice overall. The Committee noted the updates made to the charter; noted that risk was clearly established in the charter and noted that the Secretary General and Management Board approved the document to go forward to the Audit Committee for its consideration

and approval. The Internal Auditor confirmed that she had full and direct access to the Secretary General on all matters within the scope of the Internal Audit Unit's work and responsibilities.

The Audit Committee approved and adopted the updated Internal Audit Charter.

Report on implementation of EQA of Internal Audit Report Recommendations

The Head of Internal Audit outlined the progress made on the implementation of the Internal Audit EQA Report recommendations. The Committee asked to be kept informed on the implementation of the remaining recommendations.

Implementation of IA Reports' Recommendations 'Tracker' Report

The Internal Auditor outlined the progress to date on implementing Internal Audit Reports' recommendations. The Audit Committee was asked to note the status update on open recommendations that were being progressed by the relevant business areas and to consider a number of recommendations for closure.

The Committee discussed the audit approaches that are taken generally to decide if an Internal Audit Report recommendation had been implemented; that the identified issue had been addressed; that the resolution was reported and validated, and that accordingly, the action could be categorised as closed.

The Audit Committee advised an enhancement to the 'tracker report' by adding a column to show if a recommendation has been considered closed based either on 'self-certification' by the business area in consultation with the Internal Auditor or by 'evidence and testing' using an Internal Audit approach - the approach adopted to be based on the level of assessed risk attached to the recommendation i.e 'evidence and testing' approach for high level risk assessment issues and 'self-certification' approach for lower level risk assessment issues.

It was agreed that the Internal Auditor would review and update the 'IA Recommendation Tracker' Report accordingly, in consultation with the business areas, and would resubmit the report to the next meeting of the Audit Committee.

Internal Audit Plan Q4 2020/2021

The Audit Committee noted the update on the IA Work Plan and timelines for 2021.

6. Audit Committee Annual Report

Draft Annual Report 2020

The Audit Committee agreed and adopted the draft Audit Committee Annual Report for 2020. The Committee noted that the report would be submitted to the Accounting Officer and to the Houses of the Oireachtas Commission, in accordance with the Audit Committee Charter and Section 14A(10)(c) of the Commission Acts, and that the Report would be

published as part of the Houses of the Oireachtas Commission's Annual Report 2020 that will be laid before the Houses.

Note on membership of the Audit Commission following dissolution of Dáil Éireann.

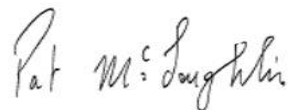
The Committee noted receipt of the information note on membership of the Audit Commission following dissolution of Dáil Éireann and agreed to defer further consideration of this item to the next Audit Committee meeting.

7. AOB

Date of Next Meeting - 26 May 2021@ 3pm

Adjournment

The meeting was adjourned at 4.40pm



Pat McLoughlin
Chair, Audit Committee
26 May 2021