



Coimisiún Thithe  
an Oireachtais  
Houses of the  
Oireachtas Commission

**Fifth Meeting AUDIT COMMITTEE  
For the 33<sup>rd</sup> Dáil and 26th Seanad**

**Wednesday, 26 May 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  
Cyril Maybury, external member  
Noreen Fahy, external member  
Charles Hearne, member of Service staff

**Visitor**

Bernard Barron, Partner, Audit & Assurance and GRIC, Mazars

**Internal Audit Unit**

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

**Service Officials in attendance**

Ciaran Smith, PO, Members' Services  
Stephen Mooney, AP, Members' Services  
Finn de Brí, Chief Information Officer

**Secretariat:**

Declan Bale, OCSG

The meeting convened at 3pm. The Chair welcomed the members to the fifth meeting of the Audit Committee of the Houses of the Oireachtas Commission for the 33<sup>rd</sup> 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**

The Committee agreed the minutes of the Audit Committee meeting of 25 February 2021.

## **3. External Audit – Report of Independent Audit of Public Representative Allowance (PRA) 2019**

Bernard Barron, Partner, Mazers presented the Audit Report to the Committee. Ciarán Smith and Stephen Mooney of Members' Services also attended for this item.

The Audit Committee discussed the following with Bernard Barron.

- The audit approach and purpose.
- The audit report, the audit findings, the audit opinion and the auditor's recommendations.

The Committee noted and discussed evolving issues on new ways of working that emerged during the audit process and the approach being adopted in response, including the recommendation that consideration of expenditure incurred to assist with the online advertisement of the member's duties be clarified in Category 13 of the PRA Guidelines for Members.

Following discussion, the Audit Committee noted the outcome of the Independent Audit of 2019 PRA Payments; noted the overall opinion of the auditor; noted the recommendations that will be incorporated in the PRA Guidelines, and following clarification, approved the publication of the report to the Oireachtas website.

The Committee noted that the updated guidelines would be presented to the Houses of the Oireachtas Commission on 31 May 2021 and following approval, would be circulated to all members of the Houses and would be supported by information seminars.

The Committee noted that the PRA Audit for 2020 is expected to start early Q3 2021, with target completion by end 2021. The Committee also noted the clarification provided on what would be covered by the audit for 2020, which was an election year that straddled the 32nd and 33rd Dáil Éireann, and the 25th and 26th Seanad Éireann.

## **4. Risk Management**

### **Risk Management Report for Qtr. 1 2021**

The Chief Risk Officer presented the Risk Management Report for Qtr. 1 2021. The Committee noted the update on the promotion of a risk aware culture across the Service; on supporting users on the new eRisk system, and on managing the cycle of risks and impacts associated with the various stages of the Covid-19 pandemic.

The Audit Committee, following discussion of the key high-level risk categories identified in the

report, expressed overall satisfaction with the progress made on the reporting of risk and on embedding risk across the organisation. There followed a general discussion about Covid-19 health and safety arrangements and their implementation on-site and at off-site sittings of the Houses at the Convention Centre Dublin.

Separately, the Board noted that a process was in train for a safety assessment of Service staff working from home remotely.

The Committee noted and adopted the Risk Management Report for Qtr. 1 2021.

### **Presentation on Cyber Security**

The Chief Information Officer (CIO) gave a presentation on the Oireachtas approach to cyber security that is being implemented to help ensure the safety and protection of data held by the Oireachtas. The CIO outlined the progress that had been made since the presentation on cyber security to the Audit Committee on 16 December 2020; the options considered, and the proposed next steps and their timelines, including user training and ongoing raising of user awareness. The Committee discussed the presentation and agreed to revisit cyber security again at a later date.

## **5. Internal Audit**

### ***(i) IA Review of Oireachtas Members' Termination Payments***

Catherine Kiernan, Internal Auditor, presented her report on the *2020 Internal Audit Review of Members' Termination Payments*. The Committee noted that the review focused on the termination payments process and on the implementation of the recommendations that resulted from the *2019 Internal Audit Review of Members' Termination Payments* and on how these were applied to the 2020 elections. The impact of the Covid-19 pandemic arrangements on termination payments processes and procedures was also examined as part of the review.

The Committee noted the approach taken to the audit, the sample size, the summary findings and the overall assurance level placed by the audit review on the termination payments systems and internal controls. The Committee approved and adopted the report and its recommendations for implementing and for ongoing monitoring and reporting as per usual practice.

### ***(ii) Implementation of IA Reports' Recommendations 'Tracker' Report May 2021***

The Internal Auditor presented the Committee with an enhanced tracker report. The report included a column to show what recommendations had been considered *closed* based on 'self-certification' by the business unit in consultation with the Internal Auditor, or *closed* based on 'evidence and testing' using an Internal Audit approach, depending on the levels of risk attached to a recommendation, as was advised by the Audit Committee at its February 2021 meeting.

The Audit Committee discussed the report and agreed the new format. The Committees also agreed to the closure of six Internal Audit Reports' recommendations as having been implemented.

The Audit Committee noted and adopted the report.

**(iii) Internal Audit Plan 2021**

The Audit Committee noted the update on the *Internal Audit Work Plan 2021* and timelines.

**6. Audit Committee membership**

The Committee noted the briefing note on the membership of the Audit Committee following dissolution of Dáil Éireann and cessation of Seanad Éireann.

**7. Administration and Reporting**

The Committee noted the correspondence of 13 April 2021 from the Oireachtas Commission Secretariat requesting that the *Report of the Independent Review of the System for Recording Members' Attendance at Leinster House* be provided to the Audit Committee, noting that the independent reviewer had made a presentation on the report to the Audit Committee at its meeting on 25 February 2021. The Audit Committee noted receipt of the report, which had been circulated to each member of the Audit Committee along with updated information on the desk-based study of attendance systems used by parliaments internationally.

**8. AOB**

***Continuous Professional Development (CPD)***

The Audit Committee asked the Secretariat to research 'good practice models' for the development of the Audit Committee and to research what options are available to strengthen their effectiveness, skills and broader knowledge of the Audit Committee accordingly.

Date of Next Meeting – Wednesday 7 July 2021

**Adjournment**

The meeting was adjourned at 5.10pm



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Pat McLoughlin  
Chair, Audit Committee  
07 July 2021