



Coimisiún Thithe  
an Oireachtais  
Houses of the  
Oireachtas Commission

**Seventh Meeting of the Audit Committee**

For the 33<sup>rd</sup> Dáil and 26th Seanad

**Wednesday 17 November 2021, 3:00 pm**

[Held online due to Covid-19 restrictions]

**MINUTES**

**Attendance - Members of Committee:**

Pat McLoughlin (Chair), external member

Deputy Francis Noel Duffy

Senator Victor Boyhan

Deputy Eimear Higgins

Cyril Maybury, external member

Noreen Fahy, external member

Charles Hearne, member of Service staff

**Apologies received from:**

Deputy Mairéad Farrell

**Visitors:**

Mark Brady, Deputy Director, Office of the Comptroller and Auditor General (OC&AG) (Item 3)

**Officials:**

Máirín Devlin, Head of Internal Audit and Chief Risk Officer (CRO)

Catherine Kiernan, Internal Auditor

Saragh Fitzpatrick, Chief Financial Officer (CFO) (Items 3 and 4)

Conor Morrison, AP, Finance Unit (Items 3 and 4)

Aisling Byrne, Business and Policy Analyst (Item 5)

**Secretariat:**

Gerry Finn, OCSG

The meeting convened at 3:00 pm. The Chair welcomed the members to the seventh meeting of the Audit Committee of the Houses of the Oireachtas Commission for the 33<sup>rd</sup> Dáil and 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 from its meeting of 7 July 2021.

The Committee noted the update on 'matters arising' from its previous meeting and considered areas of interest for future meetings, including:

- The Strategic Plan 2022-2044 for the Houses of the Oireachtas Service (HOS) is currently being developed and a further briefing will be brought to the Committee in the new year;
- Legislation amending the *Houses of the Oireachtas Commissions Acts, 2003 to 2018*, is also in development and a more detailed briefing will be brought to the Committee in the new year;
- Members HR Unit will brief the Committee on supports and communication mechanisms available to Members and their staff.
- The ICT Unit will continue to provide regular updates to the Committee on developments regarding cybersecurity.

### 3. External Audit

The Chair welcomed Mark Brady, Deputy Director (OC&AG), and Saragh Fitzpatrick, CFO.

The Deputy Director presented the OC&AG's reports on the:

- (i) *Annual Audit of the Houses of the Oireachtas Commission Appropriation Account for year ending 31 December 2020; and*
- (ii) *Ciste Pinsean Thithe an Oireachtais (Comhaltaí) Accounts of Receipts and Expenditure for the year ended 31 December 2020.*

The Deputy Director confirmed that, following the audit, the OC&AG could provide a 'clear audit certificate' to the HOS and commended the Service for its full cooperation throughout the audit process and conveyed his thanks to the Secretary General and to Service staff.

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 2020* and the *Ciste Pinsean Thithe an Oireachtais (Comhaltaí) Accounts of Receipts and Expenditure for the year ended 31 December 2020*. The Committee advised that the key findings of the reports will be used to inform future work of the Internal Audit Unit.

The Chair thanked the Deputy Director for addressing the Committee.

### 4. Internal Audit (IA)

The Internal Auditor presented an *Internal Audit Report - Review of Financial Controls in Place for Processing of Non-Pay Payments*.

The Committee noted the approach taken to the audit, the sample size, the summary findings, and the overall assurance level assigned to the financial controls in place for processing of non-pay payments. The Committee approved and adopted the report and its recommendations for implementing and for ongoing monitoring and reporting as per usual practice.

**5. Assessment of Financial Management Practices [applying the Financial Management Maturity Model].**

The Committee noted the independent assessment of the financial management practices within the Houses of the Oireachtas using the OC&AG Financial Management Maturity Model (FMMM). The Committee noted that this self-assessment tool provides a benchmark and identified examples of good practice and opportunities for development and improvement.

**6. Risk Management Report for Q3 2021**

The Chief Risk Officer presented the *Risk Management Report for Qtr. 3 2021*. The Committee noted the update on the promotion of a risk aware culture across the Service including initiatives to further embed risk awareness within the business units, such as through ‘risk champions’ and ongoing support to users on the eRisk system. It noted the corporate risk assessments and the ongoing review of mitigants in respect of the health, safety, and security of the Parliamentary Community.

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.

The Committee noted and adopted the *Risk Management Report for Qtr. 3 2021*.

**6. AOB**

No matters raised.

Next Meeting: **Wednesday 15 December 2021, 3:00 pm**

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**Pat McLoughlin**  
**Chair, Audit Committee**  
**15 December 2021**