



MINUTES OF AUDIT COMMITTEE

Wednesday 15 December 2021 at 3:00 pm
Eighth Meeting for 33rd Dáil and 26th Seanad

This meeting was held online in MS Teams due to COVID-19 precautions

Members present:

Pat McLoughlin (Chair), external member
Senator Victor Boyhan
Deputy Eimear Higgins
Cyril Maybury, external member
Noreen Fahy, external member
Charles Hearne, member of Service staff

Apologies received:

Deputy Francis Noel Duffy
Deputy Mairéad Farrell

Visitors:

Director of Mazars (Item 3)

Officials:

Head of Internal Audit/ Chief Risk Officer, OCSG
Internal Auditor
Members' Services Principal Officer (Item 3)
Head of Human Resources (Item 4)
Internal Audit Unit Officer (Items 4 and 5)
Secretary to the Audit Committee

The meeting convened at 3:00 pm. The Chair welcomed the members to the eighth meeting of the Audit Committee of the Houses of the Oireachtas Commission for the 33rd 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 17 November 2021 and no matters

arose.

3. External Audit: Independent Auditor's Report PRA 2020

The Director of Mazars presented the findings of the *Independent Auditors Report to the Houses of the Oireachtas Commission Pursuant to the Public Representative Allowance*. Stephen Mooney, Principal Officer Members' Services presented the *Information Note for the Audit Committee on the Audit of the Public Representative Allowance for 2020*.

The Committee noted the level and frequency of sampling for the audit of the Public Representative Allowance (PRA). The Committee suggested that industry standards regarding sample size could be gauged for use in future audits. Following discussion, the Committee noted the:

- (i) Information Note from Members' Services to the Audit Committee, 13 December 2021;
- (ii) Independent Auditors Auditor's Summary Memo, 09 December 2021;
- (iii) Independent Auditors Report PRA 2020, 09 December 2021.

The Committee also approved the publication of the *Independent Auditors Report PRA 2020* on the Oireachtas website.

4. Internal Audit: Review of Implementation of Audit Recommendations

The Internal Auditor presented the *Review of the Implementation of Audit Recommendations* report. The Committee discussed the contents of the report and agreed that a formal proposal be submitted on the process for managing outstanding audit recommendations, particularly those listed in the 'High' category. The Audit Committee noted *the Review of the Implementation of Audit Recommendations* and agreed to the closure of 13 recommendations.

5. Internal Audit Workplan 2022

The Internal Auditor presented the *Draft Internal Audit Workplan for 2022*. The Committee discussed the workplan and recommended that activities relating to the review of the implementation of IA recommendations or other projects that are referred to the IAU for review be included. The Committee noted the *Draft Internal Audit Workplan for 2022*.

6. Draft Indicative Schedule of Meetings Jan-July 2022

The Committee agreed the *Indicative Schedule of Meetings Jan-July 2022*. The Chief Risk Officer presented the (*revised*) *Draft Indicative Schedule of Meetings Jan-July 2022*, which was noted by the Committee and is to be circulated to members in due course.

7. AOB

No matters raised.

Next Meeting: **Tuesday 22 February 2022 at 3:00 pm**

Pat McLoughlin
Chair of the Audit Committee
15 December 2021