



MINUTES

Audit Committee Meeting

Thirteenth Meeting for 33rd Dáil and 26th Seanad

Wednesday 14 December 2022 at 3:00 pm, Leinster House, Room 3

Members present:

- Pat McLoughlin (Chair), external member
- Senator Victor Boyhan
- Deputy Francis Noel Duffy
- Deputy Mairéad Farrell
- Deputy Emer Higgins
- Noreen Fahy, external member
- Cyril Maybury, external member
- Charles Hearne, member of Service staff

The meeting convened at 11:30 am in Room 3 of Leinster House. The Chair welcomed the members to the thirteenth meeting of the Audit Committee (the Committee) of the Houses of the Oireachtas Commission (the Commission) for the 33rd Dáil and 26th Seanad.

1. Conflict of Interest

There were no declarations of interests in relation to any agenda items. The Agenda was adopted.

2. Minutes of Previous Meeting and Matters Arising

The Committee agreed the Minutes from its meeting of 16 November 2022 and no matters arose.

3. External Audit of the Public Representative Allowance 2021

Presenters Bernard Barron, Mazars (independent auditor), Stephen Mooney, Principal Officer, and Paula Cowan, Assistant Principal Officer, Members' Services

The Committee noted the findings of the independent audit of the Public Representative Allowance 2021 and the recommendation that the One Stop Shop should continue to emphasise the requirement that expenditure being claimed by members needs to be:

- (i) wholly and exclusively incurred in the performance of the member's duties;
- (ii) for allowable categories of expenditure only;
- (iii) supported by appropriate back-up documentation covering the purpose and payment of the expenditure; and

(iv) incurred in the relevant period.

The Committee discussed the advice of the independent auditor that the *Oireachtas Guidelines on Use of the Public Representative Allowance (June 2021)* be updated to provide clarity on the requirement to apportion costs, which do not relate wholly and exclusively to a member, in the context of leaflet and newsletter distribution (Expenditure Category 12, at p.23 of the Guidelines).

The Committee also discussed the timeline involved in the PRA audit process, from initiation to completion. The Committee requested that arrangements for the timely return and certification of PRA expenses incurred by members be reviewed in order to streamline this process.

Following discussion, the Committee noted the:

- (i) *Information Note for the Audit Committee on Audit of 2021 PRA Payments, December 2022;*
- (ii) *Summary Explanatory Memorandum on the Independent Auditors Report, 07 December 2021;*
- (i) *Independent Auditors Report to the Houses of the Oireachtas Commission Pursuant to the Public Representative Allowance, 07 December 2021;*
- (ii) *PRA paid to members Audited in 2021.*

The Committee approved the publication of the independent auditors report on the PRA 2021 on the Oireachtas website.

4. Internal Audit

(i) IA Report on Broadcasting Asset Management

Presenters Catherine Kiernan, Internal Auditor, Derek Dignam, Principal Officer, and Donnacha McKeon, Assistant Principal Officer, Broadcasting Unit

The Committee noted the objectives, findings and recommendations of the internal audit report on asset management within the Oireachtas Broadcasting Unit (OBU). The Committee discussed the measures being taken by the OBU to address issues identified in the audit, in respect of its control environment and financial governance, and noted that a new asset management policy is currently being prepared.

Following discussion, the Committee noted the *Internal Audit Report of the Houses of the Oireachtas Broadcasting Unit Asset Management, November 2022.*

(ii) IA Recommendations Tracker - Dec 2022 Updates

The Committee noted the outstanding internal audit recommendations (30; 15 from 2022 and 15 from the period 2019-2021) and agreed to the closure of 18 recommendations, with the remaining 12 recommendations to be monitored by the Internal Audit Unit with updates to be requested from the relevant business owners biannually. The Committee discussed best

practice timeframes for testing the implementation of closed audit recommendations by business owners.

Following discussion, the Committee noted the *Review of Implementation of Audit Recommendations Tracker - December 2022 Updates*.

(iii) Internal Audit Plan 2023-2024

Presenter Catherine Kiernan, Internal Auditor

The Internal Auditor presented the *Draft Internal Audit Plan for 2023-2024*. The Committee discussed the audit plan and noted that the areas to be audited were selected using a risk-based approach and the key findings of the OC&AG's audit reports and webinar session (Assurances Snapshot Views and Perspectives, Autumn 2022).

The Committee discussed the role of organisational culture auditing and noted that the People and Organisation Strategic Committee of the Management Board of the Service will play a key role, in 2023, in advancing the Service's people and culture strategy.

Following discussion, the Committee agreed the *Internal Audit Plan 2023-2024*.

5. Audit Committee Review

(i) Audit Committee - Terms of Reference

Presenter Máirín Devlin, Head of Internal Audit

Following discussion, the Committee noted its *Terms of Reference*, which are set out in the *Houses of the Oireachtas Commission Acts 2003 to 2021*, specifically at section 10 of the *Houses of the Oireachtas Commission (Amendment) Act 2009*.

(ii) Audit Committee Charter

Presenter Máirín Devlin, Head of Internal Audit

The Committee noted that its *Charter* augments its *Terms of Reference*, providing enhanced clarity regarding its role and functions. Following discussion, the Committee agreed a number of amendments to the *Audit Committee Charter* in order to ensure that it remains current and relevant.

(iii) Audit Committee Self-Assessment Checklist

Presenter Máirín Devlin, Head of Internal Audit

The Committee reviewed its effectiveness and agreed its *Self-Assessment Checklist for 2022*.

6. Draft Audit Committee Annual Report 2022

Following discussion, the Committee agreed and adopted the *Audit Committee Annual Report 2022*, subject to minor amendment. The Committee noted that the report is to be submitted to the Secretary General and to the Houses of the Oireachtas Commission in accordance with

the Section 7(e) of the *Audit Committee Charter* and Section 14A(10)(c) of the *Houses of the Commission Acts 2003 to 2021*, respectively. The Committee also noted and that the report will be published as part of the Houses of the Oireachtas Commission's Annual Report 2022 to be laid before the Houses in due course.

The Chair conveyed his thanks to the members of the Audit Committee and to the staff of the Service for their contribution and support in 2022.

7. Draft Schedule of Meetings Jan-July 2023

Following discussion, the Committee agreed its *Schedule of Meetings for Jan-July 2023*.

8. AOB

None.

Next Meeting: Wednesday 26 April 2023 at 3:00 pm.



Pat McLoughlin
Chair of the Audit Committee
26 April 2023