



Coimisiún Thithe
an Oireachtais
Houses of the
Oireachtas Commission

MINUTES

Audit Committee Meeting

First Meeting for 34th Dáil and 27th Seanad

Thursday 24 July 2025, 11:30 am, Leinster House

Members present:

- Noreen Fahy (Chair), external member
- Senator Victor Boyhan
- Deputy Pearse Doherty
- Deputy Seán Fleming
- Vincent Teo, external member
- Mairéad Keating, member of Service staff

Apologies:

- Deputy Mark Wall

The meeting convened at 11:30 am in Room 4 of Leinster House. The Chair welcomed the members to the first meeting of the Audit Committee (the Committee) of the Houses of the Oireachtas Commission (the Commission) for the 34th Dáil and 27th Seanad. The Chair also acknowledged the valuable contribution of the outgoing Chair of the Committee, Mr Pat McLoughlin, to ensuring that the internal controls of the Commission and the Houses of the Oireachtas Service (the Service) are subject to independent oversight and comply with best practice in corporate governance.

1. Declaration of Interests and Agenda

There were no declarations of interest, and the Agenda was adopted.

2. Minutes of Previous Meeting and Matters Arising

The Committee agreed the Minutes from its meeting of 13 November 2024, which are to be published on the Oireachtas website, and no matters arose. The Committee also agreed the Action List from that meeting.

3. Audit Committee Governance

As this was the inaugural meeting of the recently constituted Committee, with new members

having been appointed by the Commission at its meeting on 11 June 2025, the Chair provided an overview of the Committee's key governance arrangements, as set out in its *Terms of Reference* and Charter documents.

Following discussion, the Committee noted its *Terms of Reference* and *Charter*, which are to be reviewed periodically to ensure they are an adequate framework for discharging the statutory functions of the Committee.

4. External Audit of the Public Representative Allowance 2023

The Chair welcomed the Director from Forvis Mazars, Bernard Barron (independent auditor), the Head of Members' and Catering Services, Stephen Mooney, and an Assistant Principal Officer from Members' Services, Paula Moore, to the meeting. The Director from Forvis Mazars presented its report on the audit of the Public Representative Allowance (PRA) 2023 and Members' Services presented its report on the outcome of this independent audit.

The Committee discussed the findings set out in the independent audit report and noted that the expenditure deemed ineligible, and thus disallowed (€7,088.41), is a small proportion (2%) of the total expenditure claimed by the 22 Members selected randomly for audit (€401,805.42). The Committee noted that of the Members audited, seven (7) were unable to show sufficient receipts/ relevant documentation within allowable expenditure categories for the PRA, as required by the PRA Guidelines 2023, and that upon notification of the ineligible expenditure, they had refunded the full amount of €7,088.41 to the Oireachtas Commission.

The Committee noted that the audit report acknowledged the work carried out by the Service's 'One Stop Shop' to provide Members with information on the operation of the PRA, including through pro-active engagement with Members, offering seminars, responding to queries, and enhancing its documentation where necessary. The Committee discussed the recommendation of the independent auditor that consider be given to including expenditure on regenerative artificial intelligence (AI) tools and platforms within the PRA Guidelines. Given the work ongoing to develop an Oireachtas wide policy on the use of AI tools and platforms, the Committee agreed that updating the PRA Guidelines to include eligibility for AI related expenditure would not be appropriate at this time.

Following discussion, the Committee noted the:

- (i) *Information Note from Members' Services on the Audit of the Public Representative Allowance 2023, July 2025;*
- (ii) *Summary Explanatory Memorandum on the Independent Auditor's Report, 14 April 2025;*
- (iii) *Independent Auditor's Report to the Houses of the Oireachtas Commission Pursuant to the Public Representative Allowance, 14 April 2025;*
- (iv) *PRA paid to members Audited in 2023.*

In addition, the Committee approved the publication of the independent auditor's report on the Public Representative Allowance 2023 on the Oireachtas website.

5. Internal Audit Programme 2025

The Secretary to the Audit Committee, Gerry Finn, presented the draft Internal Audit Programme for 2025, noting its focus on utilising existing procurement arrangements available through the Office of Government Procurement (OGP) to outsource three internal audits.

The Committee noted that the proposal to outsource three internal audits through the OGP *Framework for the Provision of Accounting, Audit and Financial Services* was agreed by the Clerk of the Dáil and Secretary General, Peter Finnegan, in conjunction with the Chair of the Committee, as a response to human resource constraints in the Service's Internal Audit Unit (IAU). The Committee discussed the proposals for outsourcing internal audits in respect of 'corporate credit cards' and 'procurement processes' and noted that the operationalisation of a third audit, in relation to 'project management', was dependent on there being continuing capacity constraints in the IAU in early 2026.

Following discussion, the Committee agreed the *Internal Audit Programme 2025* and noted the requirements of the *Internal Audit Charter, 11 July 2024*.

6. Risk Management

Following discussion, the Committee agreed that consideration of the Service's risk management reports is to be deferred to its next meeting.

7. Schedule of Meetings 2025

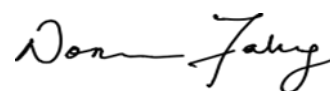
The Secretary to the Audit Committee, Gerry Finn, presented the proposed meeting schedule.

Following discussion, the Committee agreed its *Schedule of Meetings for Q3 and Q4 2025*.

8. AOB

None.

Next Meeting: Thursday 13 November 2025 at 3:00 pm.



Noreen Fahy
Chair of the Audit Committee
13 May 2026