

Audit Board Minutes
Date: 4 April 2025
Location: Mayor Street

In attendance: Seamus McCarthy, C&AG (Chair)
Colette Drinan, Secretary and Director of Audit
Andy Harkness, Director of Audit
Deirdre Quaid, Director of Audit
Mitchell McIntyre, Deputy Director, secretary to the Audit Board

1. Agreement of agenda

The draft agenda was agreed.

2. Noting of any conflicts of interest

No conflicts of interest were reported in relation to the items scheduled for discussion at the meeting.

3. Minutes of previous meeting, matters arising and action list

The minutes of the meeting of 6 December 2024 were agreed and approved for publication on the Office intranet and website.

The action list was reviewed and discussed.

- The Board noted progress made on the project to complete quality review of all legislative summaries prepared for the legislative summary database. The Board agreed to explore the Freedom of Information implications of making the database available to the Houses of the Oireachtas.
- The Board noted the completion of a review of the appropriation account finalisation process and the authorisation for publication to consider instances where a key person unexpectedly becomes unavailable. This action point was closed.

4. Emerging risks

The Board noted an access to information on the environment request in relation to chapter 18 *Administration of carbon tax receipts* from the C&AG's Report on the accounts of the public services 2023. It raises novel issues in relation to access to audit and examination working papers and legal advice is being sought in relation to the matter.

5. Financial audit programme (paper A)

The Board noted the paper, which reported the outcome of Office's three financial audit KPI targets for 2024.

- 97% of accounts, as measured by turnover, were certified within 9 months of year-end, compared to the target of 95%.
- 71% of accounts, as measured by number, were certified within 9 months of year-end, compared to the target of 70%.
- Four 2023 year-end accounts were in arrears at the end of 2024, compared to the target of 29 or less.

The Board discussed the status of each audit in arrears. One of the accounts has been certified and the remaining arrears are nearly complete.

The Board requested additional comparative years be included in future iterations of the paper.

6. Performance audit programme

Performance audit update (paper B)

The Board noted the status of ongoing special reports. The Director of Performance Audit also referred to the dashboard which gives the status of chapters for the Report on the accounts of the public services 2024.

Performance audit coverage by sector (paper C)

The Board noted the paper which compares the performance audit outturn over the period 2021 to 2024 against the expected reporting coverage frequency for individual sectors subject to audit by the Comptroller and Auditor General. It was noted that two reports per annum are expected for the Education – pre third level sector. However, a decision was made to conduct one audit for the sector in 2024, when the members of the audit board convened in December 2024 to select the 2024 annual report topics.

7. New/final audits (paper D)

The Board noted the paper and agreed the changes presented. The Directors gave further updates regarding the ‘first accounting period’ and ‘audit status’ for a number of new and dissolving audits.

It was agreed to remove the following entities from the list of new audits as the entities have been established and the audit team assigned.

- Gambling Regulatory Authority of Ireland
- Policing and Community Safety Authority
- Fiosrú - Oifig an Ombudsman Póilíneachta (Office of the Police Ombudsman)

The audits of the final accounts of the following bodies have been completed, and they are therefore removed from the tables.

- St. Angela’s College
- Science Foundation Ireland
- National Surplus (Exceptional Contingencies) Reserve Fund

8. Quarterly Oireachtas update (paper E)

The Board noted this paper and that a number of the Comptroller and Auditor General’s performance audit reports were referenced in Dáil debates.

9. Disclosures log (paper F)

The Board noted the paper, which sets out summary details of disclosure cases that are currently open and those that have been closed since the last meeting.

10. International activity report 2024 (paper G)

The Board noted the paper which outlines the Office's engagement with international bodies and colleagues in other jurisdictions during 2024.

The Board noted that the Office chaired an INTOSAI Financial Auditing and Accounting Subcommittee committee on standards for less complex audits and requested this be added to the paper.

11. Any other business

The next Audit Board meeting is scheduled for Friday 4 July 2025.