

Audit Board Minutes
Date: 6 December 2024
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 11 October 2024 were agreed with minor amendments 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 and agreed to a new target date of July 2025.
- The Board noted a technical bulletin on atypical situations in procurement has been prepared and will be released in conjunction with voice-over material and staff workshops in Q1 2025. This action point was closed.
- The Board agreed to close the action relating to the Corporate Sustainability Reporting Directive as the technical bulletin has been published on the Office website and engagement letter templates have been updated.

In relation to the implications for the Office of proposed changes to data protection legislation regarding rights and obligations for personal data kept by the Comptroller and Auditor General for the performance of his or her functions, S.I. No. 610/2024 made some amendments to the section 60 of the Data Protection Act 2018. The Office continues to engage with the Department of Justice on further proposed changes.

4. Emerging risks

No new emerging risks were noted by the Board.

5. Financial audit programme (paper A)

The Board noted the paper which reported the progress on completion of financial audits for 2023 fiscal year end accounts. The result of the Office's 2024 financial audit KPI targets is

- 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%.

The paper also noted that the last account with period ending in 2022 is expected to be certified in December.

6. Performance audit programme (Paper B)

The Board noted the status of ongoing special reports.

7. New/final audits (paper C)

The Board noted the paper and agreed the changes presented.

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.

- Comhlacht Formhaoirsithe Seachtrach Óglaigh na hÉireann (External Oversight Body)

It was agreed to remove An Cheathrú Cultúir 1916 Teoranta from the tables because the related bill lapsed with the dissolution of the Dáil and Seanad.

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

- Travellers Protection Fund Investment Account

8. Quarterly Oireachtas update (paper D)

The Board noted this paper.

9. Disclosures log (paper E)

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. Office strategy implementation progress report (paper F)

The Board noted the paper and welcomes the progress the Office is making in completing the strategy actions underpinning the Office Statement of Strategy 2021-2025. The Board discussed some of the outstanding actions listed in the paper.

The Board also discussed planning for the 2026-2030 strategic plan. The Office plans to prepare a first draft of the plan by May 2025.

11. Forward agenda and provisional meeting dates for 2025 (paper G)

The Board agreed 2025 meeting dates and the forward agenda with one minor amendment to the timing of an annually recurring item.

12. Any other business

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