

Audit Board Minutes
Date: 5 December 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
Paul Southern, Deputy Director, attended for agenda items 9, 10, 11 and 12

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 10 October 2025 were agreed and approved for publication on the Office intranet and website.

The action list was reviewed and discussed.

- The Board noted that a review of the process to select audits for EQR is tabled for approval in paper G at this meeting. This action point was closed.
- The Board noted that the review of the draft statement of effectiveness of the Office's system of quality management is ongoing. The Board noted that 2025 is the first year the statement will apply and agreed that the Office will aim to issue the 2025 statement in the first half of 2026. This action point was closed.
- The Board noted that the Director of Performance Audit met with the C&AG to agree reporting topics that can commence in advance of the Audit Board's decision on chapters for the Report on the Accounts of the Public Services 2025. This action point was closed.
- The Board discussed the creation of a suite of CGAS tests to ensure cohesion in Vote audit teams for use in appropriation accounts 2025 and set a target completion date of the end of March 2026.
- The Board noted that the Director of Performance Audit met with the C&AG to review the Teammate+ performance audit file format. The performance audit directorate is in the process of amending the file format. This action point was closed.
- The Board noted that the C&AG will work with the Private Secretary to standardise the layout of the notification of votes for clearance to the C&AG. This action point was closed.
- The Board noted that a statement on the basis of use of the legislative summaries is tabled for approval in paper H at this meeting. This action point was closed.

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 progress to date on the Office's three financial audit KPI targets for 2025.

The Board noted that the outcome of the two 9-month financial audit targets will change slightly because the number of planned audits has reduced by one. One audited body, which is in the process of being dissolved, will not prepare an account for the 2024 financial year end as planned and will instead prepare a 15-month account ending in 2025.

The Board agreed that the Office needs to discuss with the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation what provisions around the preparation and audit of accounts should be included in legislation that dissolves an entity. It also agreed that the Office needs to prepare a document it can provide to audited bodies outlining items they need to consider when creating a new entity.

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. The Board provided a further update on the assignment of one of the new audits.

It was agreed to remove the Assisted Human Reproduction Regulatory Authority from the list of new audits as it has been established, the audit team has been assigned and a legislative summary was prepared.

8. Quarterly Oireachtas update (paper D)

The Board noted this paper.

The Board agreed that the Office will undertake analysis and write again to the Secretary General of Finance in relation to the legislative proposals that emerged from the 2020 peer review.

9. Disclosure 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. Audit risk categorisation review (paper F)

The Board discussed the paper and approved the proposed amendments to the Audit Risk Categorisation Tool. The changes will be implemented in the 2025 audit cycle.

The Board thanked all staff for their engagement in the group exercise on risk evaluation at the annual conference and noted staff feedback was incorporated into the review of the tool. The Board also thanked the Audit Insights Unit for their work on the amendments.

11. Review of Engagement Quality Review (EQR) selection process (paper G)

The Board discussed the paper and approved the revised process to select audits for EQR, which focusses on the integration of the risk model into the selection process. The revised process will be used to select the 2026 audits for EQR.

12. Legislative summaries database basis of use (paper H)

The Board noted this paper and approved the basis of use notice, subject to wording changes agreed at the meeting.

13. Office strategy implementation progress report (paper I)

The Board noted the paper and the high level of achievement in completing the strategy actions underpinning the Office Statement of Strategy 2021-2025. The small number of actions that were not achieved are being considered in the context of the next statement of strategy.

14. Draft Office statement of strategy 2026-2030 (paper J)

The Board discussed the draft statement of strategy. The Board approved the strategy subject to incorporating a number of amendments agreed at the meeting.

15. Forward agenda and provisional meeting dates for 2026 (paper K)

The Board agreed the 2026 forward agenda and schedule. The next Audit Board meeting will be held in March 2026 (with date to be finalised later).

16. Any other business

No other business was discussed.