

Audit Board

Meeting 16 July 2020 – Minutes

In attendance: Seamus McCarthy, C&AG
Andy Harkness, Director of Audit
Patricia Sheehan, Director of Audit
Deirdre Quaid, Deputy Director Central Services, secretary to the Board

Apologies: Colette Drinan, Secretary and Director of Audit

1. Agreement of agenda

The draft agenda as circulated was agreed. The board agreed all meeting pack documents were to be circulated as word documents rather than pdf for future meetings.

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 (paper A) and matters arising

The minutes of the last meeting held on 21 May 2020 were agreed subject to a number of changes.

4. Emerging risks

The board did not note any emerging risks.

5. Covid-19 impact update (paper B)

The board noted the paper as presented and considered that the next iteration of the Office Covid-19 policy document should address audit teams working on audit client premises and include direction regarding safety parameters. The board considered that audit teams should only be onsite where necessary and that travel to the client premises should be authorised by the line Deputy Director in advance. Appropriate assessments are to be made and assurances given regarding the safety of the client premises in advance of audit teams commencing work on client premises. The board requested that the Office consider introducing a standard safety pack for staff working on client premises to include masks, hand sanitiser, wipes etc.

The policy document is for a one year horizon only to cover audits with interims starting in quarter four, 2020.

The board decided that the last employee on temporary assignment scheme is required to return from the HSE at the arranged date of 29 July 2020.

6. Audit board actions (paper C)

The board noted that the audit board actions list had been updated to account for actions since February 2020 and a number of those actions had been completed.

7. Reporting programme (paper D)

The board noted the paper on the reporting programme and that it now included a category for chapters/specials which were yet to be addressed by the Committee of Public Accounts as requested at the previous meeting.

8. Financial audit programme

The board requested that the audit performance report presented to management board be presented at each audit board meeting to inform the board as to the status of the financial audit programme.

9. New/final audits (paper E)

The board noted the following new audits:

- Climate action fund and requested information regarding this funds interaction with the National Oil Reserves Agency.
- The Judicial Council has been assigned to the deputy director responsible for the justice group and therefore will be removed from the new audits listing.

The board noted that, following the completion of their 2019 audits, seven Bord na gCon subsidiaries Cork Greyhound Race Co Ltd., Waterford Greyhound Race Co (1953) Ltd., Youghal Greyhound Race Co Ltd., Dublin Greyhound and Sports Association Ltd., Galway Greyhound Stadium Ltd., Kingdom Greyhound Race Co Ltd and Limerick Greyhound Racing Track Ltd. had been certified and could therefore be removed from the listing and would move into liquidation.

The board noted that the list of audits on the Office's website had been updated and would in future act in tandem with the paper for audit board.

10. Records and retention policy for approval (paper F)

The board noted the policy as presented and requested that the secretary to the board consider the following points:

- The overarching legislation is that of the National Archives Act and not the General Data Protection Regulation.
- The Office will create records as it conducts its business and GDPR governs what information forms part of those records.
- Consideration is to be given to moving all records to an electronic version and to engaging specialists to aid that move to electronic storage.

The board requested the secretary to the board to draft a new records retention policy based on the above principles for the quarter one 2021 meeting and to engage with the Deputy Directors on the draft policy in the interim.

11. Statement of strategy

The secretary to the board updated the board on the progress of Crowe, the consultants engaged to assist the Office in the development of the statement of strategy 2021 – 2025. The development is divided into six stages:

- a. Project initiation has been completed
- b. Management board workshop was conducted on 10 July 2020. The workshop enabled the board members to discuss their views on how the 2021-2025 strategy should look, the key strategic priorities, and the challenges that the Office may face in future.
- c. Horizon scanning entails the gathering of information on the strategic environment within which the C&AG operates and developments within the auditing profession, within public audit, and organisations more generally which might affect the future work of the Office. The impact of the Covid-19 pandemic on the bodies audited by the Office and on how other public audit agencies operate will be a key element of this task. The culmination of this task will be a summary report on the main findings of the research, to be provided to the Office in August 2020.
- d. Delivery of a series of staff workshops attended by between 20 and 30 staff scheduled between July and October.
- e. Analysis and drawing together of the findings and observations from the previous tasks, and the outputs from the external stakeholder consultation process and the peer review that have been separately undertaken.
- f. Development of a position paper, incorporating the internal stakeholder feedback, the external stakeholder feedback, the outcome of the peer review, and key points arising from the horizon scanning. This paper will include identified strategic priorities, the outputs from the SWOT analyses, key challenges and changes in the external environment that may impact on the strategy. This paper will be delivered in late October and will form the basis for the strategic plan document to be developed subsequently by the Office.

12. AOB

The board noted that the Secretary and Director of Audit had been appointed to the Evaluation and Audit Advisory Committee of the International Civil Aviation Organisation.