

Audit Board

Meeting 1 July 2021 via Skype for business

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

The Board welcomed Deirdre Quaid as a new member, following her recent appointment as Director of Audit.

1. Agreement of agenda

The draft agenda as circulated 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 and matters arising

The minutes of the meeting dated 26 March 2021 were agreed with minor edits and approved for publication on the Office intranet. The minutes of the meeting held on 16 May 2021 had previously been agreed by the Board via written procedure and were therefore noted by the Board.

4. Emerging risks

No new emerging risks were noted by the Board.

5. Covid-19 impact update

The Board noted that attendance at the Office premises was increasing. A reminder will issue to staff of the procedures to be followed before and while attending the Office. The facilities unit is continuing to operate well in terms of meeting staff equipment and other requirements during remote working.

Employee pulse surveys are running fortnightly and showing a broad level of satisfaction among staff. The Secretary noted the success of the latest round of town halls with staff, conducted in May.

The Future of Work working group is preparing a proposal on a future working model for the Office for the next management board meeting, scheduled for 20 July. The Audit Board decided that it should hold a special meeting in August to consider the proposal, once approved by the management board.

The Board noted the importance of capturing the climate impact (e.g. reduced commuting and official travel) of any new working model for staff.

6. Audit Board action list (paper A)

The Board noted that 4 items — the information note on delegation, the format of the M&E Director's report, a review of the Office performance report, and the May town hall meetings — were now complete. It was also agreed that two similar items (re. management reporting on financial audit progress) should be merged into one. A new action was agreed in relation to the format of next year's M&E Director's report. The remaining actions were updated to reflect progress since last March.

7. Reporting programme (paper B)

The Board noted the status of the reporting programme for 2021 and that the status of the chapters was evolving continuously. There are currently 15 chapters in the programme along with 15 special reports at various stages of completion.

8. Financial audit programme (paper C)

The Board noted the audit performance report for the year to date 2021. Given the timing of this meeting (i.e. just one day after the 30 June milestone), it was agreed that the corresponding paper that will be prepared for the management board meeting in July should also be circulated to the Audit Board.

The Board also noted that of the ten financial statements not yet certified as at 31 December 2020, nine have since been certified. The remaining audit is mentioned on paper D regarding the need for legislation.

9. New/final audits (paper D)

The Board noted a change to the arrangements in listing new audits. The board noted the new audits of:

- An Cheathrú Cultúir 1916 Teoranta
- Gambling Regulator
- Munster Technological University
- Technological University of the Shannon: Midlands Midwest
- Technological University for the West and North West
- Technological University for the South East

The Board also noted that the responsibility for the audit of the financial statements for Pembroke Ventures DAC, Pembroke Beach DAC and Pembroke Homes DAC transferred from the Office on foot of the Glass Bottle site NAMA transaction.

The board noted the suggestion that the quarterly legal review be circulated on receipt to all members of the management board.

10. EQCR proposal (paper E)

The Board noted and approved the audits proposed for EQCR for financial year end 2021, subject to the following amendments:

- NAMA to be moved from Table 1 to the bottom of Table 2 (for EQCR in 2023)
- UL to be moved from Table 3 to Table 2 (for EQCR in 2022)
- HSE to be moved from Table 3 to Table 1
- Munster Technological University (Cohort 1), Children's Health Ireland (Cohort 1) and Office of the Revenue Commissioners (Cohort 3) to be added to Table 3.

The approved list will be updated to the management information drive and the GSA unit will follow up with QSU ensuring access is granted to the relevant teammate files and that the EQCR reminders are sent.

In relation to the reporting function, the Board decided that EQCRs should proceed in respect of the report following up on recommendations from special reports 98 to 107 and the one following up on recommendations from the 2017 annual report.

11. Delegation in other jurisdictions (paper F)

The Board noted the interesting paper on the approach to delegation taken in other jurisdictions using the Westminster model of national audit, including the approach in the NAO to delegating the comptroller function.

The Board requested a paper for its November 2021 meeting on the implications for OCAg of a delegation approach based on risk compared to the current approach based on turnover.

12. Irish language scheme progress (paper G)

The Board noted the paper on the Office's Irish Language Scheme 2021 to 2024. The Board requested some metrics on the percentage of contacts to the Office (separately for phone calls and website visits) in the Irish language.

13. AoB

The Board noted the publication of the Office's performance report on the Office's website since its last meeting.

The Board noted the publication of the Monitoring and Ethics Director report to the intranet since its last meeting.

The Board noted the audit insights event titled 'Emerging challenges — what our audits say about the changed environment' which took place on 17 June 2021.

The Board will convene on 17 August for a special meeting to consider the future of work proposal. The next regular meeting is scheduled for Friday 5 November.