

Audit Board

Meeting 10 November 2023, via Skype for business

In attendance: Seamus McCarthy (Chair), C&AG
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

The Board paused to remember our late colleague Karen Gallagher, and asked that the Board's condolences be conveyed to Karen's family.

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 3 July 2023 were agreed with a minor amendment and approved for publication on the Office intranet and website. The Board noted the following in relation to the minutes:

- The proposal following legal advice on protected disclosures was finalised by way of circularisation following the meeting.
- The Land Development Agency audit team's review of the necessity for EQR has been added to the action list.

The action list was reviewed and discussed.

- The Board noted progress made on the project to develop a legislative summary database.
- The Board agreed to close the action related to accounts that have remained inactive or not serving a purpose for some time, on the basis that a list of such accounts was provided to Board members in the last three months.

4. Emerging risks

No new emerging risks were noted by the Board.

The Board noted that the Office is engaging with the Office of Government Procurement in relation to the use of framework contracts. The Office will provide observations based on its experience auditing procurement, but will not be involved with design of the framework.

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 2023. As at 31 October 2023

- 97% of accounts, as measured by turnover, were certified within 9 months of year-end, compared to the target of 95%.
- 66% 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 three accounts with periods ending in 2021 were certified since the last Board meeting, with progress made in the remaining three uncertified 2021 accounts.

The Board discussed progress made on the remaining 2022 financial audits.

6. Performance audit programme (paper B) and Annual updated performance audit strategy (paper B.1)

The Board noted that 25 reports were published on 29 September 2023 in the Report on the Accounts of the Public Services 2022. The Office has published 26 reports in 2023 compared to a target of 25 reports.

The Board noted paper B that presented updates on the status of ongoing performance audits.

The Board approved the updated performance audit strategy (paper B.1) subject to minor amendments. The Board discussed the meaning of cross-cutting performance audits and agreed the Director of Performance Audit will provide a definition at a future meeting. Pressures on the Office and wider civil service in September from the annual report deadline, appropriation account publication and budget deadlines was discussed. The Board discussed strategic changes the Office might pursue around the performance audit output, including the approach to output timing and format for delivery. It was noted that the Office previously proposed changes to its legislation to separate the publication of the annual report from appropriation accounts but that these changes have not yet progressed.

7. New/final audits (paper C)

The Board noted the paper and agreed the changes presented. The Domestic, Sexual and Gender-Based Violence Agency was added as a new audit at the meeting.

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

- Electoral Commission (An Coimisiún Toghcháin)
- Coimisiún na Meán
- Circular Economy Fund
- Maritime Area Regulatory Authority
- Atlantic Technological University
- South East Technological University

The following accounts have ceased (final audit completed) and are therefore removed from the tables.

- Valuation Office
- Property Registration Authority
- Galway Mayo IoT
- Sligo IoT
- Letterkenny IoT
- Broadcasting Authority of Ireland

8. Quarterly legislative update (paper D)

The Board noted the 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.

The Board discussed the increased understanding of the obligations on the Office in relation to the 2022 legislation amendments. It was agreed to discuss at Management Board any need for a more formal documentation process in relation to evaluating disclosures and communicating with the reporting person.

10. Annual review of the Audit Board Terms of Reference (paper F)

The Board noted the changes and adopted the revised terms of reference, subject to agreed amendments. The changes were to document the decisions reserved for the Board and expected conduct of Board members.

11. Review of delegation limits (paper G)

The Board noted and approved the proposed approach to delegation of financial audits for accounts with financial years ending in 2023. The previous delegation approach was seen as appropriate, with the only change being an amended clearance process for 21 specified audits to allow Directors to clear the audits, with the C&AG retaining the certification.

12. Irish Language scheme progress report (paper H)

The Board noted the paper, which presented an update on the Office's obligations under The Official Languages (Amendment) Act 2021.

The Board agreed the routine review of the Office's obligations is a matter for Management Board. In the future the Board will review if new obligations impact the Office's core functions, such as Irish language requirements for reports or the Office's ability to service audits.

13. Progress on strategic objectives (paper I)

The Board noted the paper and welcomed the progress the Office is making in completing the strategy actions underpinning the Office Statement of Strategy 2021-2025.

14. Mid-term review of strategic objectives (paper I.1)

The Board approved the revised strategic action plan and noted that, from this point forward, progress will be measured against the revised plan.

15. Forward agenda and provisional meeting dates for 2024 (paper J)

The Board agreed 2024 meeting dates and the forward agenda with one minor amendment.

16. Any other business

The Board noted the event planned for 21 November 2023 to launch the history of the Office and of the role of Comptroller and Auditor General.

It was agreed that the December 2023 meeting is not required because the Board has conducted all scheduled business for the year.

The next regular Audit Board meeting is scheduled for Friday 22 March 2024.