

Audit Board

Meeting 16 October 2020 – minutes

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

1. Agreement of agenda

The draft agenda was amended to add the statement of strategy as an agenda item under any other business. The secretary to the board noted that the demonstration of reporting functionality under agenda item 8 would not be proceeding for ICT reasons. The changes to the agenda were noted and 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 last meeting held on 16 July 2020 were agreed subject to a number of small changes.

4. Emerging risks

The board did not note any emerging risks.

5. Covid-19 impact update

The board noted the response plan update regarding the health and safety of staff on client site audit. It was re-issued on 8 October together with the technical guidance note.

From a wellbeing perspective, the Covid-related pulse survey has been paused while the 'Civil Service Employee Engagement Survey' is ongoing and annual staff rotation is taking place. The Office annual conference will need to be delivered via an online format in early 2021. The board also considered the issues that may arise for staff if there is an increase in the national framework level impacting on households e.g. staff members living alone, or if schools close etc.

The board considered additional guidelines for staff who may need to go on site to an audit client premises, and noted that there is a risk checklist in place and available to all staff on the intranet. The line Deputy Director must approve this checklist before proposed travel to a client premises takes place. The board noted that presence on audit client premises may not specifically be required for financial audit but rather where more sensitive information that cannot or should not be provided electronically needs to be reviewed. Where an audit client cannot make necessary evidence available, a limitation of scope is always possible. In general, staff are not reporting issues with going on site and some are happy to do so for the sake of efficiency. Delays had been experienced in obtaining access to the private audit firms' working papers for university audits. The audit insights paper speaks to these new risks which has also been updated to the website.

6. Audit board actions (paper A)

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

7. Reporting programme (paper B)

The board noted the paper on the reporting programme and that the Office would examine the current structure of special reports with a view to updating the format and frequency of outputs.

8. Financial audit programme (paper C)

The board noted the audit performance report but requested that the paper be replaced by a drill down action tool and that audit board was focused on the pipeline. The uncertified accounts figure was projected to be higher than previous years but not significant. The audit board noted that a number of audits are still in progress, and commended the level of initiative and commitment on the part of staff to complete as many audits as possible before year end.

9. New/final audits (paper D)

The board noted the new audits of:

- Data Protection Commission (as a vote, previously a semi state audit)
- Office of the Government Chief Information Officer
- Department of Further and Higher Education, Research, Innovation and Science

10. Audit Board Forward Agenda (paper E)

The audit board agreed the forward agenda paper as presented.

11. AoB

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, since the board's last meeting in July. Most notable was that the delivery of a series of staff workshops seeking input into the strategy had occurred in September and early October.

Crowe were now currently analysing and drawing together the findings and observations from the external stakeholder consultation process and the peer review recommendations, and would present the collated strategic priorities, key challenges and changes in the external environment that may impact on the strategy. This paper will then form the basis for the strategic plan document.

Dates for scheduled board meetings for 2021 will be agreed by circularisation following the meeting.