

Audit Board Minutes

Date: 11 October 2024

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

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 12 July 2024 were agreed with minor amendments and approved for publication on the Office intranet and website.

The action list was reviewed and discussed.

- The Board noted progress made on the project to complete quality review of all legislative summaries prepared for the legislative summary database.
- The Board noted that paper I to this meeting summarises the Corporate Sustainability Reporting Directive and its implications for the Office and audited bodies. This action point was closed.
- The Deputy Director responsible for the audit of Waterways Ireland confirmed she spoke to the entity regarding a statement made at the 30 January 2024 sitting of the Joint Committee on Housing, Local Government and Heritage. This action point was closed.
- The Board noted the presentation of the Disclosures log has been simplified to improve readability. This action point was closed.
- The Board noted that a provisional roadmap outlining the timeline for the completion of the 2026-2030 strategic plan was circulated to members. This action point was closed.

In relation to the emerging risk from the previous meeting, the Board noted that the Office has decided to use File Cloud for the transfer of information to and from Government organisations, except in specific circumstances approved by the Secretary.

4. Emerging risks

The Board noted that the Office needs to review the appropriation account finalisation process and the authorisation for publication to consider instances where a key person unexpectedly becomes unavailable.

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 2024. Taking account of audit status updates in the Office Information System since the paper was prepared,

- 97% of accounts, as measured by turnover, were certified within 9 months of year-end, compared to the target of 95%.
- 71% 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 one account with period ending in 2022 was certified since the last Board meeting, with one 2022 account remaining uncertified.

6. Performance audit programme (Paper B)

The Board noted that 24 reports were published on 30 September 2024 in the Report on the Accounts of the Public Services 2023. The Office has now published 25 reports achieving one of the KPI target of 25 reports published each year.

The Board thanked all staff for their hard work and contributions to the publication of the Report on the Accounts of the Public Services 2023 and the 2023 Appropriation Accounts.

The Director of Performance Audit gave the Board an overview of the status of ongoing special reports.

7. New/final audits (paper C)

The Board noted the paper and agreed the changes presented. The Directors gave further updates regarding the first accounting period and assigned Deputy Director for a number of new audits.

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

- Judicial Appointments Commission
- Taighde Éireann
- Future Ireland Fund
- Infrastructure, Climate and Nature Fund
- An tÚdarás Náisiúnta um Uathrollú Coigiltis Scoir

8. Quarterly legislative update (paper D)

The Board noted this 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.

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

The Board reviewed the Terms of Reference and agreed a number of minor changes, including to the procedure for declaration of potential conflicts of interest.

11. Review delegation limits (paper G)

The Board noted and approved the proposed approach to delegation of financial audits for accounts with financial years ending in 2024. The previous delegation approach was seen as appropriate, with the only change being the addition of two audits to the amended clearance process allowing Directors to clear the audits, with the C&AG retaining the certification.

12. Dealing with atypical situations in procurement (paper H)

The Board noted this paper, which analyses atypical procurement cases identified during financial audits in recent years in order to share the learnings across the Office. It was noted that the Quality and Standards Unit will issue a technical bulletin to all staff and hold a training event by March 2025.

13. CSRD Reporting (paper I)

The Board noted this paper, which summarises the Corporate Sustainability Reporting Directive and its implications for the Office and audited bodies. The Board requested the paper be updated in July 2025 in terms of how the CSRD appears to be operating for the first wave.

14. Any other business

The Board noted the provisional roadmap for the preparation of the Office's Statement of Strategy 2026-2030.

The Board noted that the Office is considering the implications for the Office of proposed changes to data protection legislation regarding rights and obligations for personal data kept by the Comptroller and Auditor General for the performance of his or her functions.

The next Audit Board meeting is scheduled for Friday 6 December 2024.