

Audit Board Minutes

Date: 10 October 2025

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
Shane Carton, Deputy Director, acting secretary to the Audit Board
Paul Southern (Deputy Director) attended for agenda items 9, 10, 11, 12 and 14

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 4 July 2025 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 that quality reviews of the legislative summaries prepared for the database are substantially complete. The Board also noted that a procedure for the preparation of legislative summaries is tabled for approval in paper H for this meeting. Both action points were closed.
- The Board noted that the engagement quality review template on Teammate+ has been updated to require a review of the entity's audit risk categorisation, and that deputy directors have been informed. This action point was closed.

4. Emerging risks

No new emerging risks were noted by the Board.

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 2025. 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%.
- 68% of accounts, as measured by number, were certified within 9 months of year-end, compared to the target of 70%.

Following a discussion, the Board requested that a training initiative be developed focussing on the testing of general payments and contract management.

6. Performance audit update (paper B)

The Board noted that 27 chapters were published on 30 September 2025 in the Report on the Accounts of the Public Services 2024. The Office has now published 28 reports in 2025, exceeding the KPI target to publish 25 reports annually. The Board noted the status of ongoing special reports.

The Board thanked all staff for their hard work and contributions to the publication of the Report on the Accounts of the Public Services 2024 and the 2024 Appropriation Accounts.

The Director of Performance Audit gave the Board an overview of the status of Irish translations for chapters in the Report on the Accounts of the Public Services 2024. Irish language versions of 23 chapters have been posted on the Office website to date. It is expected that translations of the four remaining chapters will be posted to the website within the next week.

It was agreed that the Director of Performance Audit would meet with the C&AG soon to agree a small number of reporting topics that can be commenced in advance of the Audit Board's decision on chapters for the Report on the Accounts of the Public Services 2025.

Following discussion, a number of actions were agreed to be progressed by the Quality and Standards Unit including in relation to the clearance of appropriation accounts and the use of Teammate+ for performance audits.

7. New/final audits (paper C)

The Board noted the paper and agreed the changes presented.

The audits of the final accounts of the following bodies have been completed, and they are therefore removed from the tables.

- The Policing Authority
- National Asset North Quays DAC
- National Asset Property Management DAC

The Board agreed that for future meetings, potential new audits relating to private members bills should not be included in this paper. It was also agreed that the commentary relating to the Carbon Fund Account should be updated to include appropriate reference to chapter 13 of the Report on the Accounts of the Public Services 2024.

8. Quarterly Oireachtas 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. Review delegation limits (paper F)

The Board discussed the paper which put forward options for delegation arrangements to apply for the 2025 audit cycle (i.e. audits to be completed in 2026).

The Board considered the appropriateness of existing turnover thresholds for delegation, in light of inflation and the expansion of budgets, and decided to increase the thresholds for deputy directors to €75 million and for directors to €200 million. All other delegation criteria are to remain the same.

It was further agreed that new votes should come to the C&AG for clearance and certification in the first year, regardless of the level of turnover.

11. Review of Protected Disclosures and Speak-Up policies and procedures (paper G)

The paper noted that a detailed review and comparison between the Office's policies and procedures regarding disclosures, and the statutory guidance published by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, had found no significant differences.

The Board welcomed the outcome of the review and subject to one change, agreed the proposals in the paper for a number of minor revisions to documents relating to the Office's internal and external reporting channels. The Board recommended that staff training opportunities in the area of protected disclosures should be highlighted at the Office's November 2025 annual conference.

12. Legislative summaries database (paper H)

The Board noted the status of the database and approved the proposed new procedure to keep legislative summaries up to date.

The Board requested that a paper be prepared for the December meeting with a proposal for an appropriate disclaimer on the accuracy of the legislative summaries and consideration of the Freedom of Information implications of sharing the legislative summaries with other parties.

13. Annual review of the Audit Board terms of reference (paper I)

The Board agreed that no changes were required to the terms of reference.

14. Update on international developments in financial audit (paper J)

The Board noted this paper.

15. Any other business

The Secretary and Director of Audit gave a verbal update on the development of the Office's Statement of Strategy 2026-2030. The strategy will be discussed in detail at the December Audit Board meeting.

The next Audit Board meeting is scheduled for Friday 5 December 2025.