Audit Board Minutes
Date: 17 July 2026
Location: Mayor Street

In attendance: Seamus McCarthy, C&AG (Chair)
Colette Drinan, Secretary and Director of Audit
Andy Harkness, Director of Audit
Mitchell McIntyre, Deputy Director, secretary to the Audit Board
Paul Southern, Deputy Director, attended for agenda items 9 and 10

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 20 March 2026 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 training focussed on the testing of general payments and contract management was rolled out in July. This action point was closed.
   - The Board noted that guidance and checklists related to Central Government Accounting Standards were developed and issued to staff. This action point was closed.
   - The Board noted the Office previously developed a checklist outlining items to consider when audited bodies are creating a new entity. The Office instituted a process to monitor implementation of the checklist by Deputy Directors. This action point was closed.
   - The Board discussed the action relating to the legislative proposals that emerged from the 2020 peer review and agreed to reassign it to the Comptroller and Auditor General and amend the target date to December 2026.

4. **Emerging risks**

   The Board noted a risk to the full delivery of the planned performance audit work programme due to a vacancy in the Director of Audit position. The Board revised reporting lines to maximise programme delivery and continues to monitor the status of performance audits.

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 2026. The Board noted a significant improvement in the number of accounts certified at the end of June compared to prior years.

The paper also noted that five of the seven 2024 y/e audits that were not certified at the end of 2025 had been certified by 30 June 2026. The Board discussed the status of the remaining two 2024 y/e audits.

The Board agreed the Office should seek an autumn meeting with the Northern Ireland Audit Office to discuss any required adjustments for the 2026 audit cycle.

6. Performance audit programme (paper B)

The Board noted the status of ongoing performance audits.

7. New/final audits (paper C)

The Board noted the paper and agreed the changes presented. The Board noted that the Commissioner of Irish Lights is a potential new audit and requested it be added to the list of new audits for tracking.

The audit of the final accounts of the Garda Síochána Ombudsman Commission has been completed, and the body is therefore removed from the tables.

8. Quarterly Oireachtas review (paper D)

The Board noted this paper. The Board requested that consideration be given to expanding analysis of references to the Comptroller and Auditor General in future iterations of the paper.

9. Disclosure 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. Proposed 2026 year-end audits for EQR (paper F)

The Board approved the 2026 account year-end audits proposed for EQR as presented in the paper.

11. Draft Office Performance Report 2025 (paper G)

The Board noted the draft Office Performance Report 2025 and suggested a number of minor changes.

12. Outcome of implementation of Statement of Strategy 2021-2025 (paper H)

The Board noted the paper which summarises the outcome regarding completion of the strategy actions underpinning the Office Statement of Strategy 2021-2025.

13. Any other business

The next Audit Board meeting is scheduled for Friday 23 October 2026.