Audit Board Minutes
Date: 20 March 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

Departure of Director of Audit

The Board noted the pending departure of Deirdre Quaid, Director of Audit, who is moving to the role of Collector General in the Office of the Revenue Commissioners through the assistant secretary mobility scheme. The Board thanked Deidre for her contribution to the Office of the Comptroller and Auditor General in various roles over the years and wished her well in her new role.

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 5 December 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 training focussed on the testing of general payments and contract management will be rolled out by early April.
   - The Board noted that a suite of tests related to Central Government Accounting Standards will be issued by the end of March 2026.
   - The Board noted that the Office met with the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in relation to provisions around the preparation and audit of final financial statements that should be included in legislation that dissolves an entity. The Department will include a provision in the next revision of the Public Financial Procedures. This action point was closed.
   - The Board discussed the last action and agreed to rephrase as "re-engaging with the Department of Finance in relation to the legislative proposals that emerged from the 2020 peer review".

4. **Emerging risks**

   In relation to the Director of Audit's departure, the Office activated its procedure for handling potential threats to objectivity or independence when a staff member makes an approach to join an audited body. As of today, the Office has not identified any threat to objectivity or independence and have put in place arrangements to avoid threats occurring.

In line with civil service policy, the competition to fill the Director of Audit (Assistant Secretary) vacancy will be managed through the Top Level Appointments Commission (TLAC). As standard TLAC process, it will first be posted through assistant secretary mobility. If no suitable candidate emerges from that process, an open competition will be held. The Board noted that the vacancy might not be filled until Q4 2026 if an open competition is required.

The Board discussed the impact of the Director of Audit's departure on reporting lines. The Board agreed to finalise arrangements following the meeting.

The Board noted the evolving risk associated with foreign travel due to the current geopolitical situation. It noted the new arrangements put in place to manage international travel including approval by the Accounting Officer.

Any delays in passing legislation to assign the audit of RTÉ to the Comptroller and Auditor General may present challenges in relation to conducting the first audit. The Office will develop contingencies to address any risks arising from delays in the passing of legislation.

5. Financial audit programme (paper A)

The Board noted the paper which reported the outcome of the Office's three financial audit KPI targets for 2025.

- 97% of accounts, as measured by turnover, were certified within 9 months of year-end, compared to the target of 95%.
- 69% of accounts, as measured by number, were certified within 9 months of year-end, compared to the target of 70%.
- seven 2024 year-end accounts were in arrears at the end of 2025, compared to four 2023 year-end accounts in arrears at the end of 2024.

The Board discussed the status of each audit in arrears. Two of the accounts have been certified and two other accounts are nearly complete.

6. Performance audit

Performance audit programme (paper B)

The Board noted the status of ongoing performance audits.

Performance audit coverage by sector (paper C)

The Board noted the paper which compares the performance audit outturn over the period 2022 to 2025 against the expected reporting coverage frequency for individual sectors subject to audit by the Comptroller and Auditor General. The Board requested two minor changes to the paper.

7. New/final audits (paper D)

The Board noted the paper and agreed the changes presented. The Board requested amendments to reflect changes included in the Revised Estimates for Public Services 2026, being the addition of Uisce Éireann Vote under new audits and the addition of the Office of the Government Chief Information Officer and Office of Government Procurement under dissolving entities. The Board also provided the assignment of one of the new audits and other minor amendments.

8. Quarterly Oireachtas review (paper E)

The Board noted this paper.

9. Disclosure log (paper F)

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.

In 2025, there were 13 reports to the Office of the Comptroller and Auditor General of alleged wrongdoing that it was stated had come to the attention of the reporters in a work-related context and that related to bodies within the remit of the Comptroller and Auditor General.

10. Reports on quality management system 2025 (papers G and G.1)

The Board noted the Annual review of the system of quality management 2025.

The Board discussed the 2025 Statement on the system of quality management and agreed to its publication subject to a number of minor changes.

11. International activity report 2025 (paper H)

The Board noted the paper which outlines the Office's engagement with international bodies and colleagues in other jurisdictions during 2025. The Board requested a couple of minor changes.

12. Any other business

The Board noted that revised delegation letters are being issued in March and agreed the letters should be issued to all deputy directors with more than one year experience in the grade.

The next Audit Board meeting is scheduled for Friday 17 July 2026.