

Department of the Taoiseach

Audit Committee Charter

1.0 Introduction

1.1 This Charter sets out the purpose, authority and responsibilities of the Audit Committee in the Department of the Taoiseach.

2.0 Role of the Committee

2.1 The Audit Committee is part of the control environment within the Department of the Taoiseach. The Committee shall provide:

2.1.1 independent and objective advice on the organisation's internal control systems and procedures;

2.1.2 act as a support and a resource to the Internal Audit Unit in carrying out its work; and

2.1.3 advise the Accounting Officer on the operation and development of the internal audit function.

3.0 Membership

3.1 The Accounting Officer shall be responsible for appointing the membership of the Audit Committee, comprising two senior officials from the Department of the Taoiseach and two external representatives, including from another Government department.

3.2 The Accounting Officer may change the membership of the Committee as and when required.

3.3 The present membership of the Audit Committee is appended to this Charter.

4.0 Meetings of the Audit Committee

4.1 The Audit Committee shall meet at its own discretion and such meetings shall take place not less than three times a year. A quorum shall consist of two Committee members, including the Chairperson.

4.2 Although not members of the Committee, the Heads of the Finance Unit and Internal Audit Unit may attend Committee meetings.

4.3 The managers of any Divisions or Offices may be asked to attend Committee meetings when internal audit reports in their particular areas of responsibility are being discussed.

4.4 The Committee may occasionally decide to hold meetings without these managers (including the Head of the Finance Unit) being present.

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5.0 Terms of Reference

- 5.1 The duties and responsibilities of the Audit Committee shall be to:
- 5.1.1 consider the work of the Internal Audit Unit including audit reports submitted, the schedule of audit work (Work Programmes) and other matters as appropriate;
 - 5.1.2 review and monitor the Department's Risk Register; and
 - 5.1.3 review the Department's Appropriation Account annually.
- 5.2 The operation of the Audit Committee will be reviewed by the Accounting Officer, the Chairperson of the Committee and the Head of the Internal Audit Unit every three years.
- 5.3 The Audit Committee shall ensure 'Quality Assurance Reviews' of the Internal Audit Unit every five years.

6.0 Reporting Accountabilities/Arrangements

- 6.1 The Audit Committee shall submit an annual report on its activities to the Accounting Officer.
- 6.2 A copy of the annual report shall be provided, for information, to the Taoiseach, the Comptroller and Auditor General and the Department's Management Advisory Committee.

7.0 Conflict of Interest

- 7.1 At the beginning of each Audit Committee meeting members shall disclose any financial, material or other interest which might conflict with any agenda item and where necessary, absent themselves from the discussion on that item and not take part in any decision on it. A note to this effect will be included in the minutes of each meeting.

8.0 Protected Disclosure

- 8.1 The Audit Committee will satisfy itself that a Protected Disclosure policy for the Department is in place, and will monitor the policy.



Martin Fraser
Secretary General
Department of the Taoiseach



John Malone
Audit Committee Chairperson
Department of the Taoiseach

29th January 2016

Current Members of the Audit Committee

John Malone (Chair)	Former Secretary General, Dept of Agriculture & Food
Elizabeth Canavan	Assistant Secretary, Dept of Children and Youth Affairs
Philip Hamell	Assistant Secretary, Dept of the Taoiseach
John Callinan	Assistant Secretary, Dept of the Taoiseach