16th November 2012

Mr [redacted]

Dear Mr [redacted]

I refer to your FOI request (Our Ref: FOI/2012/0015) for the following records and information, which was received on 22 October last:-

1. *Any representation made to the NTA by Michael Lowry, TD/MCC North Tipperary, Michael Grogan MCC North Tipperary, Evlyn Nevin MCC North Tipperary, Jim McGrath MCC North Tipperary or Michael O'Meara MCC North Tipperary between 2007 and the present day;*
2. *All Board minutes and sub-committee minutes for the NTA since its inception.*

The National Transport Authority was established on 1 December 2009. Minutes of Board meetings are routinely published on the Authority's website at this link http://www.nationaltransport.ie/about-us/board/. As they are available without recourse to FOI I have not included them in my consideration of your request.

A final decision was made by me on the other elements of your request today. I attach a schedule setting out the records coming within the scope of parts 1 and 2 of your request and my decision on the release on those records. The schedule describes each record, and indicates whether the record is released in full, released with deletions or not released. Where records are not being released or are released with deletions the schedule lists the sections of the FOI Acts, which provide the basis for those decisions having regard to the public interest. Photocopies of the records for release are enclosed herewith.

You may appeal this decision. Please note that a fee applies for an appeal. The level of this has been set at €75. In the event that you need to make such an appeal, you can do so by writing to Freedom of Information Unit, National Transport Authority, Dún Scéine, Iveagh Court, Harcourt Lane, Dublin 2 enclosing the appropriate fee.

Payment should be made by way of bank draft, money order, postal order or personal cheque made payable to the National Transport Authority. You should make your appeal

within 4 weeks (20 working days) from the date of this notification; however, the making of a late appeal may be permitted in appropriate circumstances. The appeal will involve a complete reconsideration of the matter by a more senior member of the staff of the Authority.

Yours sincerely

_____
**Karl Seeber**
Corporate Policy and Services

| No. | Description of Record | No. of pages | Decision | Relevant section of FOI Acts |
|---|---|---|---|---|
| 1 | Email dated 4 May from Parliamentary Assistant to Michael Lowry, T.D. | 1 | Released with deletions | Section 28 (Personal Information) |
| 2 | Letter dated 4 May 2012 from Michael Lowry, T.D. | 1 | Released with deletions | Section 28 (Personal Information) |
| 3 | Letter dated 9 October 2012 from Michael Lowry, T.D. | 1 | Released | n/a |
| 4 | Minutes of Audit Committee meeting on 21 April 2010 | 2 | Released | n/a |
| 5 | Minutes of Audit Committee meeting on 9 July 2010 | 3 | Released | n/a |
| 6 | Minutes of Audit Committee meeting on 15 October 2010 | 2 | Released | n/a |
| 7 | Minutes of Audit Committee meeting on 17 December 2010 | 2 | Released | n/a |
| 8 | Minutes of Audit Committee meeting on 25 March 2011 | 2 | Released | n/a |
| 9 | Minutes of Audit Committee meeting on 12 July 2011 | 3 | Released with deletions | Sections 21 (Functions and negotiations of public bodies) and 27 (Commercially sensitive information) |
| 10 | Minutes of Audit Committee meeting on 5 October 2011 | 3 | Released with deletions | Sections 21 (Functions and negotiations of public bodies) and 27 (Commercially sensitive information) |
| 11 | Minutes of Audit Committee meeting on 9 December 2011 | 3 | Released | n/a |
| 12 | Minutes of Audit Committee meeting on 30 March 2012 | 2 | Released with deletions | Sections 20 (Deliberations of public bodies), 21 (Functions and negotiations of public bodies) and 27 (Commercially sensitive information) |
| 13 | Minutes of Audit Committee meeting on 13 July 2012 | 3 | Released with deletions | Sections 20 (Deliberations of public bodies), 21 (Functions and negotiations of public bodies) and 27 (Commercially sensitive information) |
| 14 | Draft Minutes of Audit Committee meeting on 21 September 2012 | 3 | Released with deletions | Sections 20 (Deliberations of public bodies), 21 (Functions and negotiations of public bodies) and 27 (Commercially sensitive information) |

## Karl Seeber

**From:** Ciara Ryan <Ciara.Ryan@Oireachtas.ie>
**Sent:** 04 May 2012 14:55
**To:** oireachtasliaison
**Subject:** Re; Hackey Licensing

Good afternoon,

I have been asked to make enquiries to you on behalf of a constituent of ours, Mr. [redacted]. It is my understanding that Mr. [redacted] has recently purchased a car and applied for his hackney license. At the time of purchase the car was within the required age for a hackney car. However the difficulty arises in that this car originally failed the NCT test and upon re-taking the test Mr. [redacted] was then informed that the car was outside of the required 9 year age bracket.

Mr. [redacted] is now in a difficult position and is unsure how to proceed. He is anxious that this car be allowed in this instance.

Details-
Car Reg. No-
License Number- [redacted]

I would sincerely appreciate any information or advise you could provide on this matter,

Kind Regards,

Ciara Ryan
Parliamentary Assistant to Michael Lowry T.D.

MICHAEL LOWRY TD

Abbey Road, Thurles, Co. Tipperary
Tel: (0504) 22022 Fax: (0504) 23349
Dáil Tel: (01) 6183000 Fax: (01) 618 4561

Email: michael.lowry@oireachtas.ie
Website: www.michaellowry.ie

Taxi/Hackey Regulation,
National Transport Authority,
Dún Scéine,
Harcourt Lane,
Dublin 2.

08 MAY 2012

4th of May, 2012

To Whom It May Concern;

I have been asked to make representations to you on behalf of a constituent of mine, Mr. [redacted]

[redacted] is a very experienced driver who has been driving for [redacted] for some years. He is now very anxious to secure a hackney license, and has specifically purchased a car for this purpose (Reg. No. [redacted]). The difficulty in this case arises in that [redacted] has now been informed that this car of the nine year ago bracket as required. The car was initially within the time period required however it failed the NCT at first instance and upon reapplying [redacted] was informed that it was too old.

Mr. [redacted] is now unclear as to where to proceed from here. He is anxious that some exemption be made in this instance given that the car was origionally within the 9 year bracket.

I understand that you are extremely busy and inundated with requests but I would sincerely appreciate any information you could provide on this matter.

I look forward to hearing from you at your earliest convenience.

Yours Sincerely,

MICHAEL LOWRY TD

**MICHAEL LOWRY TD**

Abbey Road, Thurles, Co. Tipperary
Tel: (0504) 22022 Fax: (0504) 23349
Dáil Tel: (01) 6183000 Fax: (01) 618 4561

Email: michael.lowry@oireachtas.ie
Website: www.michaellowry.ie


Rural Transport,
National Transport Authority,
Dún Scéine,
Harcourt Lane,
Dublin 2.

10 OCT 2012

9th of October, 2012

To Whom It May Concern;

I have been asked to contact your offices directly on behalf of the Moneygall Development Association, who have grave concerns over the loss of a regular bus service from their village.

Moneygall was previously served by Bus Éireann (Bus 12) as a request stop. Locals have been informed that this service is now being cut.

The loss of this service will have a devastating impact on Moneygall and the surrounding area. The profile of Moneygall has risen dramatically since the visit of President Obama and considerable steps have been taken by locals to ensure that the benefits of this visit are utilised and the village advanced and promoted to its maximum potential. The increased visitor numbers are a true credit to the work of the locals in the area. Cutting back on this bus service would devastate the progress that has been made and adversely impact on the ease of access for tourists and other visitors. Additionally Moneygall is a busy rural community and is growing and many pensioners, workers and students avail of this vital service.

I understand that you are extremely busy and inundated with requests but I would sincerely appreciate if you could arrange to review this issue. The residents in this area are vehemently opposed to these changes and are asking that at minimum, the request stop be restored.

I look forward to hearing from you at your earliest convenience on this matter,

Yours Sincerely,

MICHAEL LOWRY T.D.

Údarás
**Náisiúnta** Iompair
National **Transport** Authority

# Minutes of Audit Committee Meeting

**Held on Wednesday 21st April 2010**
**at 9.15am at NTA offices**

**Present:**

Mr. John Tierney (Chairperson), Ms. Linda Saunders, Mr. Damian Usher, Mr. Gerry Murphy (Chief Executive), Anne Graham (Secretary to Committee), Regina Gannon (Head of Finance)

## 1. Introductions

Introductions were made as this was the inaugural meeting of the committee.

## 2. Terms of Reference

The terms of Reference for the Audit Committee, an extract of the agreed Corporate Governance document for the board, was redistributed to the members.

## 3. Documentation request

The Chairperson requested the following documentation to be prepared for the committee:

1. Reports :
    - Review of Internal Controls
    - Financial Procedures Manual

      The CEO proposed that at the next meeting of committee, he will have identified what has been done in relation to the reports and what has yet to be done.
    - Summary of outcome of DTO TMG Audits
2. Status of C&AG Audits

   The Head of Finance outlined that the 2008 DTO Audit was not complete. The 2009 Audit was due to commence on 24th May subject to the availability of Auditors in C&AG.
3. Appointment of Internal Auditor

A tender process will commence the following week for a firm of Auditors to carry out the Internal Audit function. They should be in place in 6-8 weeks from the tender process commencing. A recommendation for appointment will be agreed by written procedure with the committee. A meeting can be called at short notice if required.

**4. Future Meetings**

It was agreed that the meetings would be held in advance of the board meetings on a quarterly basis.

**5. Any Other Business**

**Next meeting to be on 9th July 2010 at 9:30am at the NTA's offices.**

Signed: _____ Dated: _____

John Tierney, Chairperson

Údarás
**Náisiúnta** Iompair
National **Transport** Authority

# Minutes of Audit Committee Meeting

**Held on Friday 9th July 2010 at 9.30am at NTA Offices**

**Present:**
Mr. John Tierney (Chairperson), Ms. Linda Saunders.

Also present; Mr. Gerry Murphy (Chief Executive), Ms. Regina Gannon (Head of Finance), Ms. Sinéad Kenny (Assistant to Secretary to Committee)

**Apologies**

Mr. Damian Usher. Ms. Anne Graham

1. **Minutes of meeting of 21st April**

The minutes were agreed.

2. **Review of Internal Financial Controls 2009**

The Head of Finance updated the Committee on the status of the issues raised by the Auditors in the review:

1. VAT will be charged on the 3 sources of income available to the NTA; Integrated Ticketing, Park and Ride and Modelling. The Revenue Commissioners have confirmed that this is effective from 1 July 2010.
2. It was confirmed that the preparation of signed pension deduction agreements for employees in the Defined Contribution Scheme is in progress and will be held on file. The new employment contracts will refer to the relevant deductions for the Public Sector Pension Scheme.
3. The control of post is under review and a new procedure will be put in place in the new premises when we move. It would be rare that the NTA would receive any cash through the post.
4. Due to an issue of resources at the time of preparation of the Auditor's report creditor reconciliations were being carried out too infrequently. They are now being prepared on a monthly basis. It was also confirmed that no prompt payment penalty has been paid to date as invoices have been paid on time.
5. The recommendations of the Auditors in relation to VAT and PSWT are being implemented. PSWT has only been applicable in NTA since May 2010.
6. Sales Orders and Purchase Orders are now being generated on the Sage system for all sales and purchases.
7. Procedures are now in place for setting up and/or altering all customer and supplier details – all additions / amendments are signed off by the Head of Finance. The CEO reviews the customer and supplier masterfiles on a monthly basis.
8. As above, all Purchase Orders are now raised on the Sage system.

9. Due to small staff numbers there was an issue with segregation of duties for non-payroll expenditure. Cheques are now controlled by the Head of Finance. All invoices are now reviewed at time of payment and go to both signatures for approval.
10. There is an estimated completion date of late October for the completion of a mirrored system.
11. Access to the server room is now restricted.
12. The Head of Finance confirmed that an e-mail with the final amount of rent for 2009 has now been received from the OPW.
13. Due to the changeover from the DTO to the NTA there were just three meetings of the audit committee in the 11 month period from January – November 2009. Audit committee meetings will be held on a quarterly basis.

**Financial Procedures Manual**

1. The procedures put in place for subvention and capital investment have worked well. The Chairperson suggested that a procedure for carrying out internal spot-checks could be worth considering. The Head of Finance is already carrying this out – it was agreed that this process would be formalised.
2. The internal audit of DTO 2009 grants will be carried out in September.
3. The tender for integrating the Taxi Regulator's systems with the NTA system has gone out.
4. A consolidated risks register will be in place for the next Audit Committee meeting.
5. The issue of removal of assets from NTA premises was raised. Linda Saunders suggested that assets could be tagged as property of the NTA. The Chief Executive stated that all lap-tops which leave the premises are assigned to a staff member.

**Traffic Management Grants**

A new procedure which would simplify the issue of local authority staff costs within Traffic Management Grants was discussed and agreed. Under the new system internal signoff from an appropriate senior finance person within the local authorities will be required as part of the terms and conditions of grant allocation.

**3. <u>Appointment of Internal Audit</u>**

The deadline for receipt of tenders for the internal auditor duties is 16th July. The recommendation will be forwarded to the Audit Committee for approval by written procedure.

Local Authorities have been written to regarding the audits to be held in September. They will be given an update on the requirements and the new sign-off principle before the audit.

**4. <u>Status of DTO Audit</u>**

There were no major problems identified in the DTO 2009 audit. The auditors will not however give final sign-off until the Traffic Management Grant audit is done.

**5. <u>Plan for C&AG Audit in 2011 – request a meeting with C&AG</u>**

The C&AG will be invited to attend the next Audit Committee meeting in order to plan for an early audit of the NTA 2010 financial statements. It was agreed that the internal auditor would also be invited to attend the next meeting of the Audit Committee.

## 6. Future Meetings

There will be four meetings of the Audit Committee held each year. The next meeting of the Audit Committee will be held on 15th October at 9.30am in the NTA offices. The final meeting has been provisionally set up for 17th December.

## 7. Any Other Business

The Chairperson stated that with regard to Corporate Governance it must be taken into account by each Board member that at Board meetings a wide perspective in the interest of the NTA must be maintained. The Chief Executive has invited Aidan Horan of the IPA to attend the September meeting of the Board to give a talk on Corporate Governance. (The Chairperson's interest in the IPA as Board member was declared.)

Údarás
**Náisiúnta** Iompair
National **Transport** Authority

# Minutes of Audit Committee Meeting

**Friday 15th October 2010 at 9.30am at NTA Offices**

**Present:**
Mr. John Tierney (Chairperson), Ms. Linda Saunders. Mr. Damian Usher

Also present;
Mr. Gerry Murphy (Chief Executive)
Mr. Philip L'Estrange (Director of Finance)
Ms Regina Gannon (Head of Finance)
Mr. Mark Brady, Deputy Director, Comptroller and Auditor General
Ms. Georgina O'Mahony, Senior Auditor, Comptroller and Auditor General
Mr. David Gray, Partner, FGS McClure Watters (Internal Auditors)
Ms. Geraldine Fahy, Manager, FGS McClure Watters (Internal Auditors)

## 1. Minutes of meeting of 9th July

The minutes were agreed.

## 2. Audit Planning – Mark Brady, Deputy Director, Comptroller and Auditor General

Mark Brady, Deputy Director of Comptroller and Auditor General, set out the role of the Comptroller and Auditor General, reviewing the 'Audit Planning Information for the Audit Committee', which was included in the papers for the meeting. In particular, he reviewed Section 4 (Communications), highlighting that any changes to the Financial Statements or any modified audit opinion would be communicated to the Chief Executive and any serious issues would be brought to the attention of the Public Accounts Committee.
An interim audit would be carried out late November/early December. It was acknowledged that the proposed date for the integration of the Commission for Taxi Regulation (CTR) was 1 December 2010. It was proposed that the Audit of the Financial Statements for the Commission for Taxi Regulation (CTR) for 11 months ended 30 November 2010 would be carried out as early as possible in 2011, in order that NTA's 2010 Financial Statements (which would include transactions of CTR for one month) co David Gray, Partner, FGS McClure Watters (Internal Auditors) reviewed the Draft Internal Audit Programme, which was included in the papers for the meeting.
Linda Saunders asked the question if there was any advice in relation to the threshold for Board Approval for procurement (currently €1m) Mark Brady advised that this was really a matter for the Board, taking the practicalities and risks into consideration. John Tierney confirmed that this had been taken into account when determining the threshold.

## 3. Draft Internal Audit Programme

David Gray, Partner, FGS McClure Watters (Internal Auditors) reviewed the Draft Internal Audit Programme, which was included in the papers for the meeting.
The Review of Internal Controls would be carried out as soon as possible. The audit of the 2009 Dublin Transportation Office Traffic Management Grants had already commenced. There was concern about the number of days proposed (10 to 15) by NTA, as it may not be sufficient. There had been difficulty in accessing information, albeit it was emphasised that management and staff of the agencies had been very diligent. The main reason for the difficulty was that procurement records were sometimes located in a different area to that of the main financial records. It was agreed that the NTA would in future inform the agencies, in advance, of the requirements of the Internal Auditors. John Tierney queried if a double audit of Traffic Management Grants was being carried out as all the agencies have both internal and external audits. David Gray said that the chances of the auditors' audit sample being identical would be very small. However, they would be very happy to work closely with the agencies' auditors, where applicable.
The Draft Internal Audit Programme was formally approved by John Tierney and seconded by Linda Saunders.

## 4. Status of DTO Audit

There were no major problems identified in the DTO 2009 audit and the Financial Statements should be signed by the Comptroller and Auditor General in the near future.

## 5. Report on Change Management Financial Services

Philip L'Estrange, Director of Finance, reviewed the report on Change Management Financial Services for the integration of the Commission for Taxi Regulation and the Integrated Ticketing Project.

## 6. Any Other Business

Gerry Murphy, CEO, noted that the Audit Committee's approval to the appointment of FGS McClure Watters as Internal Auditors had been conducted by written procedure.
Regina Gannon will act as secretary to the Audit Committee.

## 7. Future Meetings

The next meeting of the Audit Committee will be held on 17th December at 9.30am in the NTA offices.

Údarás
**Náisiúnta** Iompair
National **Transport** Authority

# Minutes of Audit Committee Meeting

**Friday 17th December 2010 at 9.30am at NTA Offices**

**Present:**
Mr. Damian Usher (Acting Chairperson), Ms. Linda Saunders.

Apologies: Mr. John Tierney

Also present;
Mr. Gerry Murphy (Chief Executive)
Mr. Philip L'Estrange (Director of Finance)
Ms Regina Gannon (Head of Finance)

## 1. Minutes of meeting of 15th October

The minutes were agreed.

## 2. Update on Status of Audits

Philip L'Estrange, Director of Finance, gave an update on the status of Audits.

Draft letters were issued to the recipients of Traffic Management grants on 8 December, with a two week response period. The audit reports will be finalised early in the New Year.
It is planned to complete the 2010 Traffic Management Grants Audits early in 2011.

Initial meetings have been held with all three PSO grant recipients namely, Bus Éireann, Dublin Bus and Iarnród Éireann. It is anticipated that the Audits will be completed early in the New Year.

The Internal Financial Control review covered payroll and pensions, creditor payments, procurement, bank and travel and subsistence. The Authority responded to the draft report, including timelines for proposed actions.

A terms of reference was agreed for the Audit of Grant Management processes. The Smarter Travel Programme and Green Schools Programme will be included incorporated within the overall review.

## 3. Status of DTO Audit

The DTO 2009 Financial Statements have been signed by the Comptroller and Auditor General.

## 4. NTA Bank Accounts –Facilitation of Integration Of ITS Scheme

Philip L'Estrange, Director of Finance, gave the details of the requirement to open new Bank Accounts for the Integration of the ITS scheme. It was requested to open the necessary bank accounts and to extend the necessary mandates for the appropriate staff in the Authority and the ITS Project Team, including the staff from the back office contractor (Hewlett Packard) for certain limited functions. The Audit Committee approved the request and would present their recommendation at the Board Meeting later that morning.

## 5. Update to Financial Procedures Manual

A summary of the updates to the Financial Procedures Manual was presented by Philip L'Estrange. The Financial Procedures Manual will be updated, following the integration of the Integrated Ticketing Scheme.

## 6. Future Meetings

The next meeting of the Audit Committee will be held on 25th March at 9.30am in the NTA offices.

Údarás
**Náisiúnta** Iompair
National **Transport** Authority

# Minutes of Audit Committee Meeting

**Friday 25th March 2011 at 12.30am at NTA Offices**

**Present:**
Mr. John Tierney (Chairman) Mr. Damian Usher, Ms. Linda Saunders.

Also present;
Mr. David Gray, (FGS Audit Partner)
Mr. Gerry Murphy (Chief Executive)
Mr. Philip L'Estrange (Director of Finance)
Ms Regina Gannon (Head of Finance)

## 1. Minutes of meeting of 17th December 2010

The minutes were agreed.

## 2. Internal Audit

David Gray, FGS Audit Partner, gave a progress update on the audit program. A considerable amount of audit activity is taking place in the first half of 2011. The main strands of activity include:

a. Audit of Traffic Management Grants (TMG) for the 2009 period completed and composite audit report currently being finalised.
b. Audit of TMG for the 2010 period underway with composite audit report targeted for May 2011.
c. Audits of PSO Contracts for Bus Eireann, Dublin Bus and Irish Rail are underway with final reports to be issued in May 2011.
d. Capital Grant Audits commencing in April 2011 with final report to be issued in June 2011.
e. Governance Review completed with report being finalised and will be presented to Audit Committee at June 2011 meeting.

The aim is to have all PSO, TMG and Capital Audits completed prior to final C&AG review and signoff of 2010 financial statements.

## 3. Integrated Ticketing Scheme:

PWC awarded contract by RPA to conduct a comprehensive security review of the Integrated Ticketing Scheme prior to the anticipated launch in late summer 2011. This scope of the security

review will include Security Governance, Business Processes and Cryptography. Final report expected to be available for review by the Audit Committee in June 2011.

4. **Risk Register:**

The Audit Committee was presented with a consolidated risk register for NTA operations. Two significant risks were noted:

a. Risk of reduced subvention for public transport services leading to service level reduction
b. Risk of inability to recruit/retain suitably qualified staff with impact on ability to deliver services

Other points noted in the discussion on the Risk Register included:

- It was agreed that Leadership and Project Management would be focus areas for Staff Training and Development.
- The Risk Register will be updated and presented to the Audit Committee on a six monthly basis.

5. **NTA Bank Accounts:**

A report on the range NTA bank accounts was presented to the Audit Committee. Eight new bank accounts were opened since December 2010. The main drivers for the new accounts were to facilitate Integrated Ticketing business model (5) and fixed term deposit accounts to optimise deposit interest (3 accounts). It was agreed that opportunities to consolidate the number the accounts would be reviewed on an ongoing basis.

Údarás
**Náisiúnta** Iompair
National **Transport** Authority

# Minutes of Audit Committee Meeting

**Tuesday 12th July, 2011 at 2.00pm**

**Present:**
Mr. John Tierney (Chairperson), Mr. Damian Usher, Ms. Linda Saunders.

Also present;
Mr. Gerry Murphy (Chief Executive)
Mr. Philip L'Estrange (Director of Finance)
Mr. Tim Gaston (ITS Project Manager) for item 2
Mr. Barry Dorgan (ITS Operations Manager) for item 2
Ms. Geraldine Fahy (Audit Manager – FGS)

## 1. Minutes of meeting of 25th March, 2011

The minutes were agreed.

## 2. Presentation of PWC Security Review of the Integrated Ticketing Scheme

[redacted]

## 3. Review of Audit Programme

Ms. Geraldine Fahy gave an update on the status of the current audit programme:

- Final reports have been issued for all but one of Traffic Management Grant (TMG) audits relating to 2009/2010

- Draft PSO 2010 audit reports have been issued for Irish Rail and Bus Eireann. The Dublin Bus PSO audit report is currently being finalised.

- Remaining audits to be conducted include; 2010 Capital Grant programme, Contract Management of Outsourced Service Providers re Taxi Regulation, and the An Taisce Green Schools Programme.

## 4. Review of Audits to date:

Ms. Geraldine Fahy gave an update on the outcome of the TMG Audits for 2009 and 2010 periods. The majority of audit reports were satisfactory however the following areas were highlighted:

- The importance of document retention amongst grantees to facilitate future audit work.
- Procurement issues were identified in some of the TMG projects.

  Discussion ensued and it was agreed that the following steps would be taken in relation to the procurement issues identified:
  - The Authority would instruct the grantees to ensure adequate controls are in place to avoid any deviation from required procurement standards. If such procurement issues arise in future then project funding may be withdrawn.
  - Future audits will incorporate an additional focus on grantees where procurement issues have been identified
  - The Authority will respond to the C&AG and inform of the above steps being taken.

  The above actions were proposed by Ms. Linda Saunders and seconded by Mr. Damian Usher, with Mr. John Tierney as Manager of Dublin City Council, a recipient of the grants, absenting himself from the discussion.

- The exclusion at present from testing of salary and wages allocations to projects as part of the audit scope.

  It was noted that auditors within grantee organisations carry out testing and assurance of control systems. It was agreed however, that the NTA auditors would include testing of salary/wages allocations within their audit scope in those cases where salary and wages costs are 35% or more of the total project cost or grant amount. This was proposed by Ms. Linda Saunders and seconded by Mr. Damian Usher, with Mr. John Tierney as Manager of Dublin City Council, a recipient of the grants, absenting himself from the discussion.

- The Draft PSO 2010 audit reports for Irish Rail and Bus Eireann have been issued with an overall satisfactory rating. The Draft PSO 2010 audit report for is pending for Dublin Bus.

## 5. Status of Audit by C&AG on 13 month period ended 31st December 2010

The C&AG have completed their audit fieldwork of the Authority's accounts for the period ended 31st December 2010. The file is now at final review stage prior to C&AG issuing its report.

[redacted]

[redacted]

[redacted]

## 7. Bank Accounts

Mr. Philip L'Estrange gave an update to the Audit Committee on the number of NTA Bank Accounts.

## 8. Future Meetings

The next meeting of the Audit Committee is scheduled for 16th September at 9.30am in the NTA offices.

Údarás
**Náisiúnta** Iompair
National **Transport** Authority

# Minutes of Audit Committee Meeting

**Wednesday 5th October, 2011 at 8.00am**

**Present:**
Mr. John Tierney (Chairperson), Ms. Linda Saunders.
Apologies : Mr. Damian Usher.

Also present;
Mr. Gerry Murphy (Chief Executive)
Mr. Philip L'Estrange (Director of Finance)
Ms. Regina Gannon (Head of Finance)
Ms. Geraldine Fahy (Audit Manager – RSM McClure Watters)
Mr. David Gray (Partner RSM McClure Watters)

## 1. Minutes of meeting of 9th July, 2011

The minutes were agreed subject to a clarification in paragraph 4, Review of Audits to date – "The above actions were proposed by Ms. Linda Saunders and seconded by Mr. Damian Usher, with John Tierney as Manager of Dublin City Council, a recipient of the grants, absenting himself from the discussion"

Mr. Philip L'Estrange gave an update in relation to the PWC Security Review of the Integrated Ticketing Scheme. [redacted]

## 2. Review of Progress on Audit Programme

Traffic Management Grants (TMG) 2010

- The majority of audits conducted by NTA Internal Audit had satisfactory results.
- In some cases audit reports highlighted need for improved controls around procurement procedures.
- In one case an over-claimed amount of €26k was identified, and the Grantee (Wicklow County Council) has agreed to refund this to the Authority.
- The Authority has written to the relevant Grantees advising them to ensure that adequate internal controls are maintained and that future funding is dependent on this.

PSO Audits

- Three PSO Audit Reports for Dublin Bus, Bus Eireann and Irish Rail were presented to the Audit Committee.

- These were the first audits conducted by the Authority relating to the PSO Contracts agreed in December 2009
- Overall there was a satisfactory assurance rating for each of the PSO Operators in this first year of audit.
- Ms Linda Saunders raised the issue of track access charges which were outlined in Section 4 of the Irish Rail audit. Mr. Gerry Murphy said this was an issue for the Department of Transport, Tourism and Sport.
- Mr. Gerry Murphy requested approval to send the PSO audit reports to the Department of Transport, Tourism and Sport and this was agreed.

[redacted]

Review of An Taisce – Green Schools Scheme

- The An Taisce Green Schools Scheme is a legacy programme inherited from the DTO and was identified by management as a priority audit to occur during 2011.
- Internal Audit's review of An Taisce's administration of the programme during 2010 identified a number of significant findings with regard to internal controls.
- NTA Management have met with senior management from An Taisce to express concern at the findings and the need for urgent remedial action to be undertaken by An Taisce.
- The Audit Committee was informed that future grant payments for items will only be made to An Taisce when the Authority is satisfied that the significant control issues have been addressed. In the meantime the Authority is providing cooperation to An Taisce to enable them to address the issues as a matter of urgency.
- An Taisce have agreed to refund to the Authority amounts relating to ineligible claims. Internal Audit has been requested to conduct a follow up audit to determine the appropriate refund amount.
- The Audit Committee expressed concern at the findings and recommended that the Department of Transport be advised in order that any other relevant state funding bodies are apprised of the situation and risks.

[redacted]

3. **Review of System of Internal Financial Controls at NTA**

Internal Audit will conduct a review of the NTA's Internal Financial Controls during November 2011.

4. **Update on Bank Accounts**

A copy of the details of Bank Accounts, including bank balances, was circulated to the Committee. Mr. Philip L'Estrange stated that a new Deposit Account had been opened in Bank of Ireland, yielding an interest rate of [redacted]%. The current weighted average rate on all deposit accounts is [redacted]%

5. **Next Meeting:**

Next meeting of Audit Committee is scheduled for 16th December 2011 at 9.30am at NTA Offices (this was later revised to 9th December 2011 at 9.30am).

Údarás
**Náisiúnta** Iompair
National **Transport** Authority

# Minutes of Audit Committee Meeting

**Friday 9th December, 2011 at 9.30am**

**Present:**
Mr. John Tierney (Chairperson), Ms. Linda Saunders. Mr. Damian Usher.

Also present;
Mr. Gerry Murphy (Chief Executive)
Mr. Philip L'Estrange (Director of Finance)
Ms. Regina Gannon (Head of Finance)
Ms. Geraldine Fahy (Audit Manager – RSM McClure Watters)
Mr. Tim Gaston (ITS Project Manager) – Update on Integrated Ticketing Scheme Audits
Mr. Stephen Gallagher (ITS Financial Controller) – Update on Integrated Ticketing Scheme Audits

## 1. Update on Integrated Ticketing Scheme Audits

Mr. Tim Gaston gave an update on the issues identified in the review of the ITS Financial Systems and Structures, undertaken by RSM McClure Watters. Additional resources have been engaged for short term assignments. The status of the key issues is:

- Scheme policy and procedures are 80% complete and will be completed next week.
- There has been good progress in the process of implementing an enhanced robust scheme liabilities reconciliation process. Short term manual processes have been identified and documented and the processes will subsequently be automated early next year.
- A number of areas have been identified where operational focus is required.
- The business processes and supporting policies in relation to Web based and Web initiated functions are currently being developed and documented. This work will continue week commencing 12th December.

It was also noted that a Data Protection Officer has been appointed.

Mr. Gerry Murphy identified that a policy needs to be documented for situations where card holders do not tag off and hence an incorrect charge will be applied to their card. The documentation of this policy will inevitably be reviewed by the Comptroller and Auditor General.
The Committee were in agreement that the scheme could be launched and that RSM McClure Watters would undertake a further audit in January/February 2012.
Mr. Tim Gaston and Mr. Stephen Gallagher left the meeting.

## 2. Minutes of meeting of 5th October, 2011

The minutes were agreed.

## 3. Review of System of Internal Financial Controls at NTA

Ms Geraldine Fahy gave a review on the audit of the system of internal financial control within the Authority. The purpose of the review was to provide an independent professional opinion on the adequacy and effectiveness of control over key financial systems, namely:

- Budgeting & Financial Monitoring;
- Procurement & Creditor Payments;
- Travel & Subsistence;
- The implementation of previously accepted audit recommendations.

The 2010 audit of Internal Financial Control within the Authority included reviews of 'Travel & Subsistence' and 'Procurement & Creditor Payments' and attracted an overall assurance rating of substantial. However, at the time of the 2010 audit, the Taxi Regulator had not been subsumed into the Authority. Testing undertaken in the 2011 reviews of 'Travel & Subsistence' and 'Procurement and Creditor Payments' related to the Taxi Regulator.

The two main recommendations were:

- A problem was identified in relation to the recording of payments made in accordance with the Prompt Payments Acts. The number of days for payments is based on the date of invoice, as recorded on the Financial System. As it is not possible to track the date of receipt of invoices, (usually a number of days after the date of the invoice) the number of days is potentially overstated. Ms Geraldine Fahy said that this was an issue for many Public Sector Bodies.

- Internal Audit recommended that the Board would formally consider the appropriateness of the information provided to them relative to their needs and that the outcome of such deliberations should be formally recorded. Mr. John Tierney said that this would be carried out early in 2012, in conjunction with the Annual Reporting.

Ms Geraldine Fahy highlighted that the audit attracted an overall assurance rating of substantial and that the integration of the Taxi Regulator by the Finance Team of the Authority was very good.

## 4. Review of Effectiveness of System of Internal Financial Control

Mr. Philip L'Estrange gave a summary of the report on 'Review of Effectiveness of System of Internal Financial Control'. It was noted that the Capital Audits of the Railway Procurement Agency and Irish Rail are currently in progress and have not yet been presented to the Audit Committee.
Mr. John Tierney asked that the annual report on the Review of Effectiveness of System of Internal Financial Control' would be supplemented by a detailed report of all audit recommendations during the year and the current status. The Audit Committee would subsequently report to the Board that they have reviewed the detailed report.

## 5. Update on Bank Accounts

Mr. Philip L'Estrange gave an update on the number of bank accounts and said that the three new accounts were required for clarity and reconciliation purposes. However, the Authority would endeavour to work within the existing number of bank accounts for any further processes/reconciliations. Mr. Gerry Murphy asked that RSM McClure Watters would undertake an audit in relation to all bank accounts in 2012. The audit would include review of controls, approval limits, access to bank accounts and segregation of duties.

## 6. Next Meeting:

Next meeting of Audit Committee is scheduled for 30th March 2011 at 9.30am at NTA Offices. RSM McClure Watters will present an Audit Programme to the Committee at this meeting.

## 7. AOB

Údarás
**Náisiúnta** Iompair
National **Transport** Authority

# Minutes of Audit Committee Meeting

**Friday 30th March, 2012 at 9.30am**

**Present:**
Mr John Tierney (Chairperson), Mr Damian Usher.

**Apologies:**
Ms Linda Saunders

Also present;
Mr Gerry Murphy (Chief Executive)
Mr Philip L'Estrange (Director of Finance and Corporate Affairs)
Mr Mark O'Sullivan (Head of Finance)
Ms Geraldine Fahy (Audit Manager – RSM McClure Watters)
Mr David Gray (Audit Partner – RSM McClure Watters)
Mr Tim Gaston (Integrated Ticketing Project Manager)
Mr Stephen Gallagher (Integrated Ticketing Financial Controller)

## 1. Update on Audit of Integrated Ticketing Scheme (ITS) Financial Systems and Structures

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

Mr Tim Gaston and Mr Stephen Gallagher left the meeting.

**2. Minutes of meeting of 9th December, 2011**

The minutes were agreed.

**3. NTA Bank Accounts Audit Report**

Ms Geraldine Fahy presented the NTA Banking Arrangements Audit Report and informed the Audit Committee that the systems in place provide substantial assurance over the NTA banking arrangements.

Ms Geraldine Fahy recommended that formal procedures should be implemented for the setting up of any new nominal codes for bank accounts on the NTA financial system. Mr Philip L'Estrange agreed and explained that procedures are now in place for the set-up of new nominal codes on the NTA financial system.

**4. Update on 2010 Capital Audits by RSM McClure Watters**

Ms Geraldine Fahy updated the Audit Committee in relation to the progress of the Railway Procurement Agency (RPA) and Irish Rail (IR) Capital Audits. In relation to the IR Capital Audit, RSM McClure Watters are awaiting a formal response from IR management in relation to a number of issues. It was agreed to schedule an additional Audit Committee meeting to review these Capital Audit Reports. Ideally this meeting will be held in April at which point it is expected that RSM McClure Watters will have all required information.

**5. RSM McClure Watters presentation of the 2012 Audit Plan**

The Audit Committee approved the 2012 Audit Plan.

**6. Audit Actions Log**

Mr Philip L'Estrange explained the format of the Audit Actions Log which was previously requested by the Audit Committee.

**7. Update on Bank Accounts**

Mr. Philip L'Estrange gave an update on the number and status of the NTA's bank accounts.

**8. Next Meeting:**

The next meeting of Audit Committee is scheduled for 15th June 2012 at 9.30am at NTA Offices. However, it is anticipated that an additional Audit Committee meeting will be scheduled before the 15th June, ideally on 20th April, in order to review the Capital Audit Reports from RSM McClure Watters. This will be confirmed in due course.

Údarás
**Náisiúnta** Iompair
National **Transport** Authority

# Minutes of Audit Committee Meeting

**Friday 30th March, 2012 at 9.30am**

**Present:**
Mr John Tierney (Chairperson), Mr Damian Usher.

**Apologies:**
Ms Linda Saunders

Also present;
Mr Gerry Murphy (Chief Executive)
Mr Philip L'Estrange (Director of Finance and Corporate Affairs)
Mr Mark O'Sullivan (Head of Finance)
Ms Geraldine Fahy (Audit Manager – RSM McClure Watters)
Mr David Gray (Audit Partner – RSM McClure Watters)
Mr Tim Gaston (Integrated Ticketing Project Manager)
Mr Stephen Gallagher (Integrated Ticketing Financial Controller)

## 1. Update on Audit of Integrated Ticketing Scheme (ITS) Financial Systems and Structures

[redacted]

[redacted]

[redacted]

[redacted]

[redacted]

Mr Tim Gaston and Mr Stephen Gallagher left the meeting.

**2. Minutes of meeting of 9th December, 2011**

The minutes were agreed.

**3. NTA Bank Accounts Audit Report**

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Ms Geraldine Fahy updated the Audit Committee in relation to the progress of the Railway Procurement Agency (RPA) and Irish Rail (IR) Capital Audits. In relation to the IR Capital Audit, RSM McClure Watters are awaiting a formal response from IR management in relation to a number of issues. It was agreed to schedule an additional Audit Committee meeting to review these Capital Audit Reports. Ideally this meeting will be held in April at which point it is expected that RSM McClure Watters will have all required information.

**5. RSM McClure Watters presentation of the 2012 Audit Plan**

The Audit Committee approved the 2012 Audit Plan.

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Údarás
**Náisiúnta** Iompair
National **Transport** Authority

# Minutes of Audit Committee Meeting

**Friday 13th July, 2012 at 9.30am**

**Present:**
Ms Linda Saunders (Elected Chairperson), Mr Damian Usher and Mr John Tierney (absent for agenda items 1-5)

Also present;
Mr Gerry Murphy (Chief Executive)
Mr Philip L'Estrange (Director of Finance and Commercial Services)
Ms Anne Graham (Director of Public Transport Services)
Mr Mark O'Sullivan (Head of Finance)
Ms Geraldine Fahy (Audit Manager – RSM McClure Watters)
Mr David Gray (Audit Partner – RSM McClure Watters)

## 1. Update on Audit of Integrated Ticketing Scheme (ITS) Financial Systems and Structures

[redacted]

Ms Anne Graham left the meeting.

## 2. Minutes of meeting of 30th March, 2012

Ms Linda Saunders inquired why an extraordinary meeting in relation to the 2010 Capital Audits was not arranged as expected in the 30th March 2012 meeting.

Mr Philip L'Estrange explained that the Capital Audit Reports for Irish Rail and RPA were not completed in time to hold an extraordinary meeting as a result of delays experienced by the Internal Auditors in obtaining all the required information to complete the audit.

The minutes were agreed.

## 3. NTA Bank Interest Deductions from PSO Audit Report

Ms Linda Saunders noted the under deduction of interest for €45.08 and expected that the under deduction would be corrected in the next PSO claim.

Mr Philip L'Estrange confirmed the under deduction would be corrected in subsequent 2012 PSO claim.

## 4. Update on 2010 Capital Audits and Sustainable Transport Measures Grant Audits by RSM McClure Watters

[redacted]

## 5. RSM McClure Watters presentation of the 2012 Audit Plan

Ms Geraldine Fahy introduced the updated audit programme for 2012.

Ms Geraldine Fahy expected to have all Sustainable Transport Measure Grant audits completed by the end of August 2012 and to have commenced the 2011 Capital Audits.

Mr Philip L'Estrange inquired whether the Rural Transport Programme would be included in the Internal Audit Programme for 2012.

Ms Geraldine Fahy explained that the function has just been transferred to the NTA and that Pobail are currently the funding organisation.

Ms Geraldine Fahy suggested that it may be appropriate to meet each of the Rural Transport Operators by region to identify that the NTA will be administering the Rural Transport Programme in 2013 and introduce the processes and procedures the NTA are likely to employ to provide assurance that funds are being applied correctly.

Ms Linda Saunders agreed with this approach and requested it be included in the 2012 internal audit programme.

## 6. Audit Actions Log

The Audit Committee reviewed the audit actions log.

## 7. Update on Bank Accounts

Mr. Philip L'Estrange gave an update on the number and status of the NTA's bank accounts.

Ms Linda Saunders inquired whether the budget of €55.4m was appropriate for the completion Integrated Ticketing Scheme project.

Mr Gerry Murphy confirmed the budget was sufficient.

## 8. Next Meeting

The next meeting of the Audit Committee is scheduled for 21st September 2012 at 9.30am at NTA Offices.

Údarás
**Náisiúnta** Iompair
National **Transport** Authority

# Draft Minutes of Audit Committee Meeting

**Friday 21st September, 2012 at 9.30 am**

**Present:**
Ms Linda Saunders (Elected Chairperson) and Mr Damian Usher

Also present;
Mr Gerry Murphy (Chief Executive)
Mr Philip L'Estrange (Director of Finance and Commercial Services)
Ms Joanne Regan (Finance Department)
Ms Geraldine Fahy (Audit Manager – RSM McClure Watters)
Mr David Gray (Audit Partner – RSM McClure Watters)

**Apologies:**
Mr John Tierney

## 1. Draft Minutes of Meeting 13th July 2012

Ms Linda Saunders briefly went through the minutes of the meeting from 13th July 2012. The minutes were approved by the committee.

## 2. Integrated Ticketing Scheme Financial Systems and Structures programme update

[redacted]

3. **Update on Irish Rail Capital Audit 2010 by RSM McClure Watters**

[redacted]

4. **Update on Sustainable Transport Measures Grant Audits by RSM McClure Watters**

[redacted]

[redacted]

[redacted]

[redacted]

5. **RSM McClure Watters Audit Actions Log**

[redacted]

[redacted]

[redacted]

[redacted]

6. **Update on Bank Accounts**

[redacted]

[redacted]

7. **Next Meeting**

The next meeting of the Audit Committee is to be scheduled for some time in December 2012.