

Audit Committee Annual Report 2017



**An Roinn Talmhaíochta,
Bia agus Mara**
Department of Agriculture,
Food and the Marine



Audit Committee 2017 Annual Report

Department of Agriculture, Food and the Marine

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Statement by the Chairman of the Audit Committee of the Department of Agriculture, Food and the Marine

As Chairman, I am delighted to present the Annual Report of the Audit Committee of the Department of Agriculture, Food and the Marine ("the Department"). This report, which is my first as Chairman, covers the activities of the Audit Committee (see Section 1 for membership details) for the period 1 January to 31 December 2017.

The role of the Audit Committee ("the Committee"), as set out in the Audit Committee Charter, is to independently advise the Secretary General on the effectiveness of the Department's internal control systems and risk management processes and also on the operation of the internal audit function.

The Committee is satisfied that IAU continues to make a significant contribution to internal controls and overall governance environment

On the basis of its considerations during the past year, the Audit Committee is satisfied that the Department's internal controls and risk management frameworks are operating satisfactorily. The Committee is also satisfied that the Internal Audit Unit ("IAU") continues to make a significant contribution to both internal controls and the overall governance environment of the Department.

The Certifying Body (BDO), who are appointed to audit the activities of the Department as a Paying Agency, in its report for the year ended 15 October 2017 issued an unqualified audit opinion in relation to the administration of the Guarantee (EAGF) and Rural Development (EAFRD) funds and also assigned the highest possible rating to IAU with regard to the conduct of its annual activities. The Committee met with the Certifying Body in March 2017 and was informed that there were no major or intermediate findings regarding EAGF for the 2016 financial year. With regard to EAFRD, there was one intermediate finding regarding the lack of an effective audit trail for the extraction of the data and preparation of the EAFRD Control Statistics report. BDO recommended that the Department should continue to implement its plan to improve and automate the returns.

The Certifying Body issued an unqualified audit opinion in relation to the EAGF and EAFRD

The Committee also met with representatives of the Comptroller and Auditor General (C&AG) and discussed the findings in relation to the controls operated

by the Department. The C&AG also issued an unqualified opinion on the Department's 2015 Appropriation Account.

During 2017 the Committee reviewed the work of the IAU and is satisfied that it was sufficiently resourced to carry out an appropriate work programme. It focussed its work on a number of key areas in 2017 including:

- Considering both the Department's response to Cyber Security threats and its General Data Protection Regulation (GDPR) preparedness;
- Reviewing and commenting on the governance in State Bodies; and
- Reviewing the operation of the Department's Risk Management System;

The Chairman is satisfied that the Audit Committee achieved its 2017 objectives

I am satisfied that the Audit Committee has achieved the objectives that it set itself for the year with detail in relation to each priority set out in Section 5 of this report.

During the year the Committee received presentations from a number of key units of the Department to provide the opportunity to stay abreast of developments in important areas. These made a very important contribution to the Committee's work and assisted in providing Committee members with appropriate oversight of operations throughout the Department.

On behalf of the Committee I would like to express my thanks to the Secretary General, Mr. Aidan O'Driscoll, Assistant Secretary General, Mr. Kevin Smyth and the Department's senior management team for their positive internal audit engagements and their implementation of the reports' recommendations.

I would also like to express my sincere gratitude to my fellow members of the Audit Committee for their considered contributions and support throughout 2017 and I look forward to working with each of them in 2018. Finally, I would also like to thank Mr. Gordon Conroy, the Director of the Internal Audit Unit and all of the team in IAU for their work throughout the year.

Leo Martin
Leo Martin
Chairman
15 June 2018

1. Membership of the Audit Committee

The Audit Committee of the Department currently consists of five members, four of which are external to the Department. The composition of the Committee at the end of 2017 was as follows:

Mr. Leo Martin	<i>Chairman of the Committee</i>	Leo has served as Chief Operating Officer of Grafton Group from 2006 to 2011 and was previously Group Chief Executive of Heiton Group. He is a Chartered Accountant and served on the Council of the Institute of Chartered Accountants in Ireland.
Mr. Aidan Dunning	<i>Committee Member</i>	Aidan is the former Secretary General of the Department of Communications, Energy and Natural Resources.
Mr. Brendan Gleeson	<i>Committee Member</i>	Brendan is an Assistant Secretary General in the Department of Agriculture, Food and the Marine with responsibility for Brexit and International Trade.
Mr. Jim O'Brien	<i>Committee Member</i>	Jim is a retired civil servant, having last served at Second Secretary General level in the Department of Finance. He is also Chair of the Audit Committee of the Department of Foreign Affairs and Trade.
Ms. Dairine Walsh	<i>Committee Member</i>	Dairine has worked and held board positions with Johnson & Johnson and Dunnes Stores. She has an MBA from the Harvard Business School and is also a qualified solicitor. She is a non-executive director of the Irish National Stud and Tote Ireland.

The following attended the meetings but are not members of the Committee.

Mr. Kevin Smyth	<i>Observer</i>	Kevin is an Assistant Secretary General/Chief Financial Officer in the Department and attended the Committee meetings as an observer.
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Mr. Gordon Conroy	<i>Director of Internal Audit</i>	Gordon is a Principal Officer in the Department and the Director of the Department's Internal Audit Unit.
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Ms. Michelle Harrison	<i>Committee Secretary</i>	Michelle is a Higher Executive Officer in the Department and is the Secretary to the Committee.
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2. Role of the Audit Committee (the “Committee”)

The Committee was established to provide independent and objective advice to the Secretary General on the internal audit policies and the management of risk appropriate to the functioning of the Department.

The Committee operates under a Charter which defines the purpose, authority and reporting relationships of the Committee, the IAU and management of the Department. It met five times in 2017. The Charter also sets out the Committee’s responsibilities including that of:

- Monitoring the Department’s Risk Management Programme and advising the Secretary General on the effectiveness of this process;
- Reviewing and advising on IAU’s proposed programme of work, including requesting special reports from IAU as considered appropriate;
- Monitoring and assessing the implementation of agreed corrective actions by management having regard to follow-up audits;
- Assessing the content and impact of completed internal audit reports, evaluating the effectiveness of internal controls and advising the Secretary General of its conclusions thereon;
- Advising on whether adequate resources and skills are available for IAU and making recommendations on the allocation of resources where it considers this desirable; and
- Advising the Secretary General on the effectiveness of the Internal Audit Unit’s function.

It is also important to note that while the Committee has an important role in monitoring the Risk Management Programme, the ongoing implementation of this Programme is the responsibility of the Department.

While the Committee can request special reports from IAU as considered appropriate, it has no executive role in the Department or in the signing off of audit reports. Neither does it have any responsibility for or involvement in the review and approval of the Department’s National or EU annual financial statements.

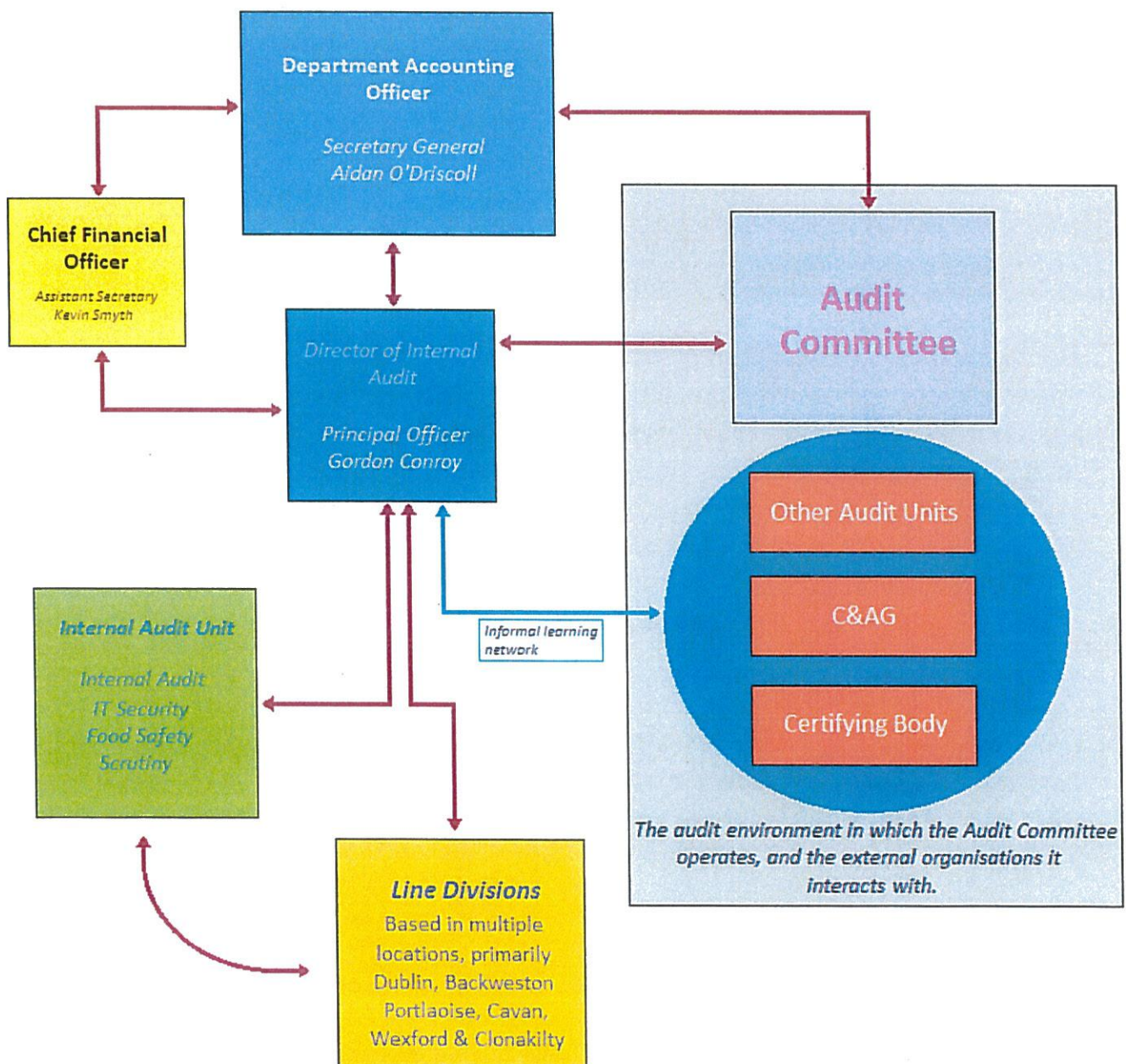
3. Audit Environment of the Department

In carrying out its mandate the Department undertakes a variety of functions including:

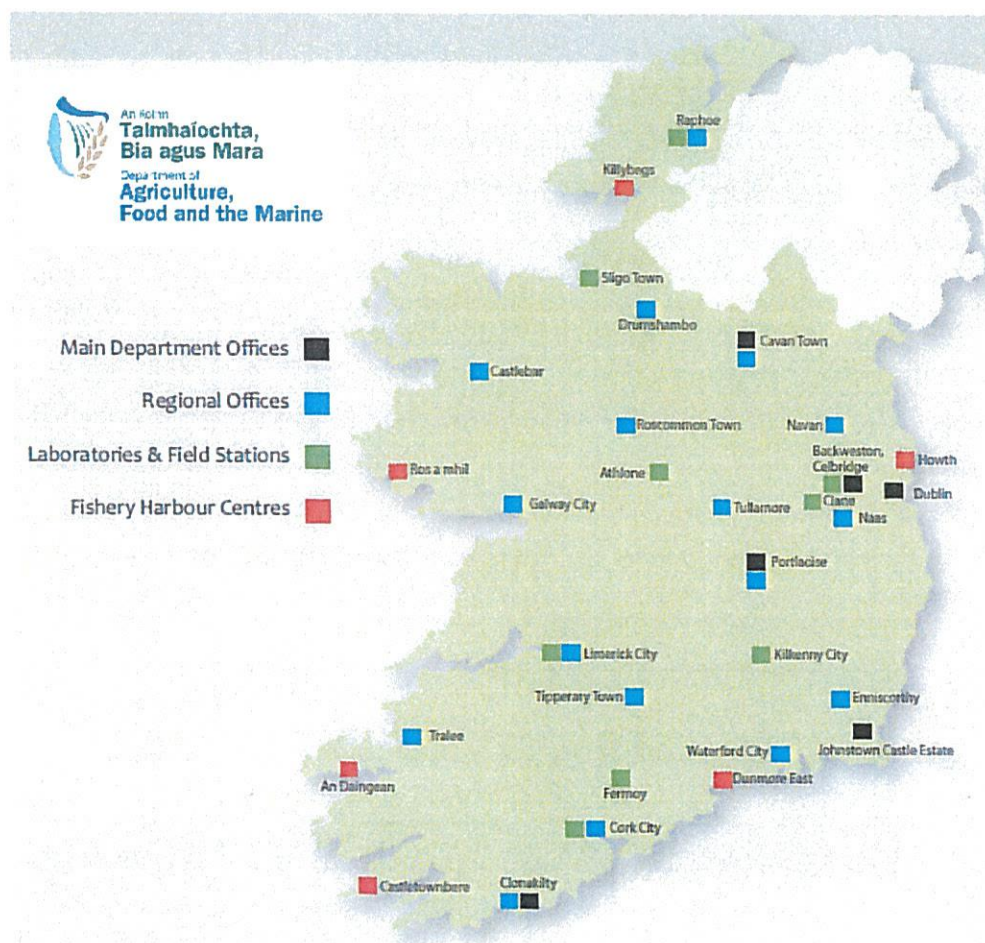
- Providing policy advice and development on all areas of Departmental responsibility, and
- Developing and implementing national and EU schemes in support of Agriculture, Food, Fisheries, Forestry and Rural Environment.

The Department has a fully functioning Internal Audit Unit and an independent Audit Committee. The Director of Internal Audit reports to the Chief Financial Officer for administrative purposes and directly to the Secretary General as Accounting Officer. The Director also reports to the Audit Committee on a quarterly basis.

Reporting structure for the IAU and Audit Committee



The Department is highly decentralised, with Headquarters in Dublin and major facilities in Backweston, Cavan, Clonakilty, Portlaoise and Wexford. It also has a network of local offices throughout the country, as depicted below.



The Department spends approximately €2.8 billion annually, with payments to farmers under various National and EU funded programmes/schemes totalling just over €2.3 billion in 2017. While a significant portion, some €1.1 billion related to payments under the Basic Payment Scheme, it also included payments for Forestry Programmes and for various Rural Development Programme Measures. Further significant expenditure areas in 2017 included:

- Animal Health Measures (€80m);
- Horse and Greyhound Fund (€80m); and
- Food Aid/World Food Programme (€14m).

The Department also receives almost €325m in Appropriations-in-Aid, with significant receipts in respect of the Rural Development Fund (€253m), the EMFF/EFF (€23m), Veterinary Fees (€15m), and various inspection/testing fees (€14m).

Expenditure of Funds

Exchequer and EU Funds

The Department manages approximately €2.8 billion annually in support of the agriculture, fisheries, food and forestry sectors. Significant payments are made under the Basic Payment Scheme, Forestry and various Rural Development Programme Measures, with additional expenditure, c.€240m, incurred in administrative costs. The Department also undertakes proactive management of its debt, and receives some €325m in Appropriations-in-Aid from various sources, including €253m for EAFRD and €30m from various fees in respect of official controls carried out by its staff. Further detail on National and EU expenditure is outlined below.

EU Funded Expenditure

**€1.483
Billion**

Comprising:

€1.1bn

Basic and Direct
Payments*

€2.1m

Intervention and
Aid-to-Storage*

€10.5m

Market Supports*

* The EU Financial year runs 15 October 2016 to 15 October 2017

Exchequer Expenditure

**€1.164
Billion**

Including:

€430m

Rural Development
Programme

€101m

Forestry &
Biofuels

€80m

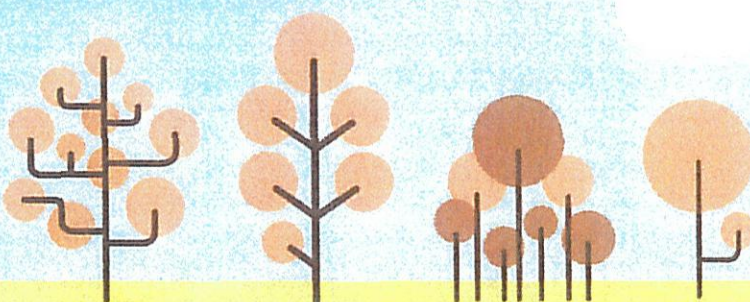
Animal Health

€80m

Horse & Greyhound

€14m

Food Aid and World Food



Information Source:

www.agriculture.gov.ie/media/migration/publications/2017/AnnualReviewandOutlookFinal270717.pdf

4. Independent external audit

As well as having its Internal Audit and Scrutiny functions, the Department has five sources of independent external audit. In addition it is also subject to scrutiny by the EU's Food and Veterinary Office in relation to animal and public health and the animal welfare aspects of its activities. The number of audit bodies arises primarily from the large percentage of the Department's expenditure that is funded by the EU. IAU interacts with each of these external auditors as appropriate and considers the work carried out by them in developing its own annual plan in order to prevent an inappropriate overlap of work and to ensure the efficiency of IAU. The role of these external auditors is outlined in the following paragraphs:

DAFM is subject to audit from five external audit bodies

The Comptroller & Auditor General



The Comptroller & Auditor General (C&AG) audits all Departmental expenditure and has a full time staff presence based in the Department. He reports annually to the Houses of the Oireachtas on findings arising from his audits. The primary responsibility of the C&AG is in relation to Central Government expenditure as reported on in the C&AG's Annual Report on the Appropriation Accounts. This Report is subject to scrutiny by the Public Accounts Committee (PAC) and the Secretary General of the Department appears before the PAC and is questioned on the Report.

The Certifying Body



EU Regulations require that an audit certificate and a report on the internal controls of the Department from an independent Certifying Body must accompany the Annual Accounts that are submitted to the EU Commission. Following a competitive tendering process, BDO were appointed to carry out this function for the three years to from 2014-2017; a new contract was awarded to EY in 2017. The Body's work covers the Department's compliance with the accreditation criteria, the existence and functioning of the key internal controls and the procedures for ensuring compliance with EU rules, the legality and regularity of expenditure claimed for reimbursement from the Commission and the procedures for the protection of the financial interests of the EU.



Commission Audit Services

Audit Services from the EU Commission also carry out a number of audits annually on the Department's expenditure of EU funded schemes and the related controls.



The European Court of Auditors

The Court of Auditors is the EU's independent external auditor and is required to give an annual statement of assurance on the reliability of the European Communities' accounts and the legality and regularity of the transactions underlying those accounts. On foot of this requirement, it carries out individual audits, on the Department's EU related expenditure.



OLAF (EU Anti-Fraud Office)

OLAF, the European Anti-Fraud Office, has responsibility for conducting administrative anti-fraud investigations involving EU Funds. It fulfills its mission by carrying out independent investigations into fraud and corruption, so as to ensure that all EU taxpayers' money is appropriately spent. It is the only EU body mandated to detect, investigate and stop fraud with EU funds and the Department cooperates fully and assists in any missions that this body undertakes in Ireland.

AUDIT DAYS 2017

An indication of the extent of audit coverage, measured in audit days per year, is shown below.

COMPTROLLER & AUDITOR GENERAL

2017 - 330 days
2016 - 320 days
2015 - 340 days
2014 - 372 days
2013 - 515 days

CERTIFYING BODY

2017 - 747 days
2016 - 740 days
2015 - 656 days
2014 - 756 days
2013 - 515 days

COURT OF AUDITORS

Mission Days in Ireland

2016 - 50
2015 - 34
2014 - 20
2013 - 40

EU COMMISSION

Mission Days in Ireland

2017 - 20
2016 - 55
2015 - 32
2014 - 33

INTERNAL AUDIT

2017 - 1,165 days
2016 - 1,023 days
2015 - 1,214 days
2014 - 1,312 days
2013 - 1,437 days

SCRUTINY

The 2016/17 scrutiny audit programme comprised of 11 commercial organisation audits. The minimum number of scrutinies prescribed by the Regulation for the programme was 10.

ANNUAL SCRUTINY WORK PROGRAMME

The 2016/2017 annual work programme was completed on schedule and the 2017/2018 programme, which ends on 30 June 2018, is also on target to be completed on time.

5. Audit Committee Objectives for 2017 and Related Outcomes

The 2016 Annual Report of the Committee set out a number of priorities for its work in 2017. Together with an overview of the Committee's review of the IAU's work the following paragraphs list these priorities and include a short update in respect of 2017 activity.

Reviewing the work of IAU and satisfying itself that it is sufficiently resourced to carry out an appropriate work programme

Throughout the year, the Committee worked with IAU and monitored its output in order to ensure that a comprehensive body of quality audit work was completed. It provided support to IAU in carrying out its role, with the annual plan for 2017 being discussed and agreed by the Committee prior to its approval by the Management Board in January 2017.



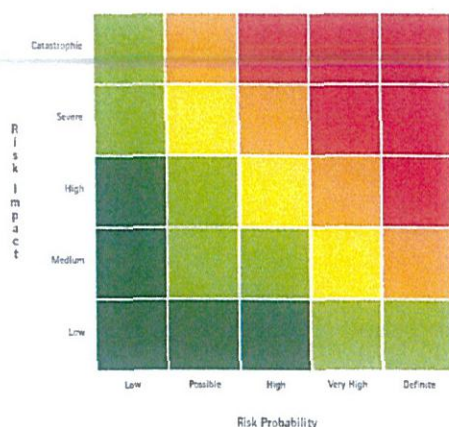
All audit reports finalised by the IAU during 2017 (see Appendix 2) were reviewed and discussed by the Committee. Critically, the Committee also focussed on the timely implementation by management of outstanding audit recommendations with this resulting in a substantial reduction in outstanding recommendations. More detail regarding the outcome of the specific areas of the Unit's work is contained in Appendix 1.

2017 saw a substantial reduction in outstanding recommendations

The Committee took a keen interest in ensuring that audit staff are facilitated in their individual training and development needs and also closely monitored the staffing resources available to the IAU throughout 2017. The Committee is satisfied that IAU both undertakes an on-going programme of training for all staff, including Continuous Professional Development for relevant qualified staff members, and has appropriate resources to carry out its programme of work.

Reviewing the operation of the Risk Management System ("RMS") within the Department

The Committee raised some concerns regarding the robustness of the Department's current Risk Management System in terms of trying to galvanise action in this area, particularly given the number of adverse findings contained in a 2017 audit of the Department's Risk Management Framework.



Subsequently, Finance Division - who oversees the risk management process - set out to the Committee a comprehensive action plan to address the audit's findings. Both the plan and the fact that additional resources were assigned to this area were welcomed by the Committee, who indicated that they will continue to monitor progress in this key area.

The Governance of State Bodies

There are twelve State Bodies under the aegis of the Department. These bodies are established by statute with the respective Boards/CEOs having specific responsibility for their day to day operations. The Department's Secretary General is the Accounting Officer for the €340 million of Voted Expenditure which is provided to these State Bodies. The Department has a role in guiding policy and in seeking assurance in relation to compliance with the provisions of the revised *Code of Practice for the Governance of State Bodies*.

The Committee endorsed enhanced Internal Audit Unit activity on DAFM State Bodies

This area has been the focus of audit work in recent years and the Committee endorsed the 2017 IAU work plan which provided for enhanced IAU activity in this area including an additional horizontal audit across a number of State Bodies. The Committee discussed the proposed approach for this Horizontal Audit including providing advices in respect of both the topics to be considered and the state bodies audited. This review forms part of the 2017 Programme of work and is ongoing as part of the 2018 audit Programme.



Improving familiarity with Departmental schemes and operations through presentations and briefing sessions

The Committee is regularly briefed and received presentations on significant operational areas of the Department which is a large and complex organisation. These briefings, together with a special visit by the Audit Committee to the Department's Wexford offices in Johnstown Castle,

helped members become familiar with the issues facing the organisation and in developing an appreciation of the context in which the Department and its staff operate.

In light of both significant changes to certain schemes being administered by the Department and increasing complexities around the IT supporting framework, the Committee allocated additional time in 2017 to meeting with the relevant key personnel. This included receiving presentations on specific aspects of key schemes including both the Basic Payment Scheme and the Green Low Carbon Agri-Environment Scheme. The Committee was also briefed on progress on key areas including on Cyber Security, ISO27001 Accreditation and the Department's Nitrates Action Programme.

Focusing on data protection/data retention, data management and cyber security in the Department

Data Protection may be described as the framework and controls that are put in place in relation to the collection, use, storage, transmission, disclosure and deletion of data.



IAU conducted two audits around the protection of data in the Department in 2017. The first was an advisory assignment selected on the basis of the proximity of the GDPR compliance deadline of 25 May 2018 and the readiness of the Department in terms of addressing compliance requirements. The second audit focussed on the existence, adequacy and operating effectiveness of the Department's cyber security controls.

During the year the Committee were updated with regard to progress in both areas including on the newly established Cyber Security Unit and its ongoing monitoring and detection activities and incident response approach. The Committee were also updated on the immediate priorities for the Unit and indicated that they were keen to see progress on the implementation of the audit recommendations.

The Committee both recognised the enormous amount of work already done in these key areas and acknowledged the significant challenges that lay ahead. The Committee will continue to monitor progress in these areas in 2018 especially as the GDPR will have come into effect from 25 May.

Debt Management

The Committee noted that the Department continued to prioritise its efforts in dealing with its debt position during 2017. This included the establishment of a dedicated Debt Recovery Unit to bring greater consistency in the collection processes, particularly in relation to debts on schemes. It also included collaboration between Accounts Division and Legal Services on a pilot scheme which addresses a cross-section of debts under €5,000 which may result in judgement mortgages against property unless the debt is settled.

The Committee were informed that the overall level of debt in the Department reduced by over €3m during 2017. While this involved write-offs of some €2.75m of older and non-recoverable debt, overall they expressed satisfaction with the downward trend in debt levels. The Committee will continue to monitor activity in this area.

6. 2018 Priorities



Each year, the Committee sets out a number of priority issues for its own work programme in addition to its normal functions as outlined in the Charter. The priorities identified for 2018 are as set out below.

- ***Reviewing the work of IAU and ensuring that IAU is sufficiently resourced to carry out an appropriate work programme***

The Committee will continue to monitor IAU in the delivery of its functions. This will be achieved primarily through the quarterly meetings scheduled for 2018 at which the Committee will continue to closely monitor the timely implementation of audit recommendations by line management.

The IAU programme of work for 2018, which has been approved by the Management Board, has wide ranging targets and the Committee will support IAU in its efforts to deliver this plan. The plan has a broad focus with a strong emphasis on the Department's high level goals particularly in the areas of providing income and market supports to farmers and maintaining and developing organisational capacity.

The Committee is satisfied that the Unit possesses the necessary skills and resources to execute the audit plan

The Committee is satisfied that staff in the Unit are adequately supported from a training and development perspective and are given the best opportunity to develop and contribute to the Department as skilled internal auditors. The Committee is also satisfied that the Unit possesses sufficient resources, both in terms of staff numbers and proficiency and collectively possess, or have access to, the knowledge, skills, and other competencies needed to execute the annual plan.

▪ ***Reviewing the operation of the RMS within the Department***

IAU completed a comprehensive review of the Department's Risk Management Framework in 2017. Following the completion of this audit Finance Division prepared an action plan designed to address the recommendations in this audit and also to ensure compliance with the revised Risk Management guidelines published by the Department of Public Expenditure and Reform.

*Following audit
recommendations,
the Department's
RMS is being
reviewed*

The Committee will monitor the implementation of this plan throughout 2018 and provide advice to the Secretary General on the implementation of the Department's risk management strategy and on the effectiveness of this process.

▪ ***Improving familiarity with Departmental schemes and operations through presentations and briefing sessions***

As outlined earlier, the Committee is regularly briefed and received presentations on matters of significance to the operation of the Department which is a large and complex organisation. These briefings help members become familiar with the issues facing the organisation and in developing an appreciation of the context in which the Department and its staff operate.

In the light of the significant changes to the schemes being administered by the Department, the Committee will allocate additional time in 2018 to meeting with key personnel in the Department to monitor the administration of the schemes and will focus attention on this aspect in 2018.

▪ ***Focusing on the Department's performance with regard to the GDPR Regulation.***

As outlined earlier, the Committee was informed at its quarterly meetings of the ongoing preparations being made to ensure compliance by the May 2018 deadline. This included the establishment of a GDPR Project Group to examine and identify the implications of its application in the Department and to put in place policies, practices, systems and guidelines to ensure that the Department meets its compliance obligations.

This Group, chaired by Corporate Affairs Division, will meet regularly during 2018 with the Audit Committee, and will continue monitoring the Department's performance both in the lead up to the compliance deadline and beyond.

- ***Monitoring the progress being achieved by the Department in improving debt management***

The Department has placed increasing emphasis on improving the management of debt across the organisation. Central Debt Monitoring and Recovery Units, both located in Cavan, were fully operational by early 2017. Scheme debts were more proactively monitored to ensure timely action on all debts including an assessment and the referral of cases to Legal Services Division within two years of establishment of the debt if there is no engagement or co-operation from the debtor.

The Central Debt Monitoring and Recovery Units are pursuing best practice in debt management and are monitoring the effectiveness of the combination of phone calls and letters including the wording and frequency of the letters. Also a debt Collection Management System ("CMS") has been developed and rolled out to major business areas that have significant debt to monitor and control.

The Committee notes that the 2018 audit plan comprises an audit of debt management in the largest and most significant farmer scheme and will continue to focus on this area in 2018 with the aim of assisting the Department in achieving further improvements.

- ***Reviewing the work of the IAU in relation to Technical Audits on Food Safety.***

Food and beverage manufacturing accounts for €26 billion of total turnover and the Agri-food sector is a key indigenous industry accounting for over 8% of employment (over 163,000 people) in Ireland. Ireland has a reputation for the production of safe and authentic food and Irish food and drinks products are exported to more than 175 markets worldwide.

The Department, in its role as competent authority in the areas of food and feed safety, plant health, and animal health and welfare, has responsibility for official controls and other official activities in these areas - as provided for under Regulation (EC) No. 882/2004. This legislation requires that these official controls are assessed by means of audit to verify whether they are

meeting the objectives of the regulation. The IAU is responsible for the performance of audits in relation to official control activities carried out by the Agricultural Inspectorate that are under the responsibility of the Chief Inspector and other Management Board members. These audits are carried out by the Department under the Department of Agriculture, Food and the Marine/Food Safety Authority of Ireland Service Contract.

The Committee notes that the 2018 audit plan comprises audits of Plant Health Import Controls and Dairy Controls on farm holdings and will review completed audits in this area at its quarterly meetings.

▪ ***Procurement***

The Committee were informed that the C&AG included a High finding for Procurement (non-compliant expenditure) in their 2016 Management letter dated 14 March 2018. While the Committee acknowledges that the Department has made continuous improvement in its procurement processes, it believes that more work needs to be done in this area to reduce non-compliant expenditure.

The Committee will focus on the Department's efforts to improve compliance in all areas of procurement in 2018 and will review the findings of the Procurement Audit scheduled for 2018 in the normal course of its work.

Appendix 1 - Detail regarding IAU work completed in 2017

General and IT Audit

The 2017 Internal Audit Plan, as prepared by the IAU, was agreed by the Audit Committee and subsequently approved by the Department's Management Board. Progress in implementing the plan was monitored by the Committee primarily through the quarterly progress reports that were presented to the Committee by the Director of the IAU.

IAU carried out a considerable body of audit work in 2017 covering both general and IT audit, with 15 audit reports finalised and issued during the year. Each of these reports was presented and the findings discussed by the Committee.

Scrutiny

The Department is required by EU Regulations to submit specific information annually to the Commission and to liaise with other Member States in relation to mutual assistance. As in all previous years, deadlines for submission to the Commission of annual programmes, annual reports, and quarterly reports on mutual assistance and risk analysis criteria relating to the Scrutiny Regulation have been met.

The 2016/17 annual work programme was completed on schedule and the 2017/18 programme, which ends on 30 June 2018, is also on target to be completed on time. The 2016/17 scrutiny audit programme comprised of audits of eleven commercial organisations, all of which were carried out by the IAU's Scrutiny Audit Team. The calculated minimum number of scrutinies prescribed by the Regulation for the programme was ten.

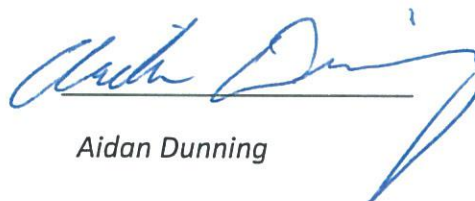
EU Structural Funds – European Fisheries Fund ("EFF") (2007-2013) and the European Maritime and Fisheries Fund ("EMFF") (2014-2020)

The IAU is the designated Audit Authority for the EFF (2007-2013) and the EMFF (2014-2020). As such, it has certain audit obligations specified by EU regulations. The EFF closed in March 2017 and the results and conclusions arising from the audit work carried out by the over the lifetime of the fund, as Audit Authority, were reported in a final Closure Control Report and Audit Opinion provided to the EU Commission, as required, before the end of March 2017.

Audit work for the EMFF (2014-2020) must be reported to the EU in an Annual Control Report and Audit Opinion in February of each year. For the relevant accounting period, the Department had not submitted any claims to the EU Commission for co-funding under the EMFF and accordingly there has been no audit work to report on during 2017.



Leo Martin, Chairman



Aidan Dunning



Brendan Gleeson



Jim O'Brien



Dairine Walsh