



AUDIT COMMITTEE

There will be a meeting of the Audit Committee at **2:00pm on Thursday 12 March 2026** in the **Business School Board Room (4th Floor), Trinity Business School.**

AGENDA

Apologies

Statement of Interest

1. Minutes

Enclosed:

Draft Minutes of meeting held on 10 February 2025

2. Call-over

Enclosed:

Action List

3. Matters arising

Section A and Section B – Policy and Implementation Issues

4. Consolidated Financial Statements for the year ended 30 September 2025*

Enclosed:

4.1 Presentation on the Consolidated Financial Statements 2024 / 2025

4.2 Memorandum from the Chief Financial Officer and Deputy Chief Financial Officer dated 05 March 2026

4.3 Draft Annual Report and Consolidated Financial Statements for the year ended 30 September 2025

4.4 PwC Presentation to the Audit Committee – Year End Audit 30 September 2025

4.5 Draft Letter of Representation to PwC re the Audit of Consolidated Financial Statements for the year ended 30 September 2025

4.6 Audit Completion Memorandum from the Office of the Comptroller & Auditor General dated 12 March 2026

4.7 Draft Letter of Representation to the Office of the Comptroller & Auditor General re the Audit of Consolidated Financial Statements for the year ended 30 September 2025

4.8 PwC TCD and Subsidiaries – Summary of Audit Findings for the year ended 30 September 2025

5. Trinity Endowment Fund Financial Statements for the year ended 30 September 2025**

Enclosed:

- 5.1 Presentation on the Trinity Endowment Fund Financial Statements 2024 / 2025
- 5.2 Memorandum from Chief Financial Officer and Deputy Chief Financial Officer dated 05 March 2026
- 5.3 Draft Trinity Endowment Fund Annual Report and Financial Statements for the year ended 30 September 2025
- 5.4 Draft Letter of Representation to PwC re the Audit of Trinity Endowment Fund Financial Statements for the year ended 30 September 2025

6. Conduct of the Audits

7. Risk Accepted / Completed Recommendations

Enclosed:

- 7.1 Risk Accepted Recommendations Forms
- 7.2 Verification of Completed Recommendations Report dated March 2026

8. Audit of IT and Cyber-Security Policy***

Enclosed:

- 8.1 Audit of IT and Cyber-Security Policy Report dated February 2026

9. Audit of Off Books Process for Postgraduate Students

Enclosed:

- 9.1 Audit of Off Books Process for Postgraduate Students Report dated February 2026

10. Audit Committee Annual Report

By Separate Cover:

- 10.1 Draft Audit Committee Annual Report 2025 / 2026

Section C – Items for Noting

11. Subsidiary Undertakings

Enclosed:

- 11.1 Ghala Limited Financial Statements for the year ended 30 September 2025
- 11.2 Trinity Brand Commercial Services Limited Financial Statements for the year ended 30 September 2025
- 11.3 Trinity Asia Services Limited Financial Statements for the year ended 30 September 2025
- 11.4 Trinity Foundation Financial Statements for the year ended 30 September 2025

12. Board Papers

Enclosed:

Board Agendas

12.1 Agenda of Meeting held on 28 January 2026

Board Minutes

12.2 Minutes of Meeting held on 03 December 2026

- * *Mr Paul O'Connor, Ms Jessica Rogers and Mr Faiq Gul from PwC, Ms Mary Henry and Mr Ronan O'Regan of the Office of the Comptroller and Auditor General together with the Chief Financial Officer and the Deputy Chief Financial Officer will attend for item 4.*
- ** *Mr Paul O'Connor, Ms Jessica Rogers and Mr Faiq Gul from PwC together with the Chief Financial Officer and the Deputy Chief Financial Officer will attend for item 5.*
- *** *Ms Camille McDermott and Mr Albert Bentura from Deloitte will attend for item 8.*