



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

Minutes of Meeting of Audit and Risk Committee

Date: 21 September 2021

Venue: Remote Video-Conference

Attendance:

Committee	Moling Ryan (Committee Chair), Ronan Nolan, Melanie Pine
Secretary	Mark Nother
Executive	Helen Hall (Chief Executive), Aoife Clabby, Clare Kelly, Claire McElroy, Anne Keeley – for items 5 & 6
Visitors	Vincent Tao, Partner, Crowleys DFK (Internal Audit Provider) - for item 4.2 & 5.1; Kiernan Scott, Senior Auditor, Comptroller & Auditor General – for item 5.1

1. Closed Session

Committee members did not exercise the standing option to conduct a closed session.

2. Chair's Opening Remarks

The agenda was approved by the Committee.

The minutes of the last meeting were approved, unchanged. The Committee requested updates on two matters raised at the June meeting: future ways of working; and, issues which arose in relation to the arrangement which sees the Authority IT platforms hosted by the Department of Justice. The Chief Executive Officer (CEO) gave an update on both matters.

The CEO outlined the approach the Executive will be taking when returning to the office and the move to a hybrid model of working. Potential areas of concern under the hybrid model were discussed.

The CEO updated the Committee on a meeting held with the Chief Information Officer of the Department of Justice and a further meeting scheduled to take place pertaining to the Service Level Agreement in place with the Department. It was agreed that any relevant matters would be kept under review and the Committee and/or Authority updated on developments.

In addition to the above, the CEO provided a verbal update to the Committee on matters pertaining to the Authority and the oversight of the Garda Síochána, including: the ongoing work relating to the review of the unwarranted closure or cancellation of CAD incidents; the Authority's Oversight of COVID-19 Policing; the ongoing development of the Policing Authority Strategy Statement 2022 – 2024; and, three written Oireachtas submissions which were made since the June meeting.

Under correspondence the Committee was updated on the provision of a high level summary of the Review of Board Effectiveness – including the main findings and organisational response to

recommendations within – to the governance sub-committee of the management board within the Department of Justice, following a request for same.

3. Governance

The amendments made to the Code of Conduct and Standing Orders of the Authority – arising from the discussion on the recommendations of the External Review of Board Effectiveness in the June meeting of the Committee – were discussed by the Committee and were approved subject to minor amendments.

4. Audit

The scoping documents for two scheduled audits, an *Audit of ICT Controls* and a *Procurement and Value for Money Audit*, were discussed by the Committee and approved subject to minor amendments. These amendments were outlined to the Internal Audit provider upon his arrival to the meeting and it was agreed that the Executive would continue engagement on same.

The Internal Audit Provider provided a verbal update on the *Review of Covid-19 Impact on Business Operation for Financial Year 2021* undertaken in Q3. The Committee was informed that while the final written report was not yet finalised it was close to being completed at which time it would be provided to the Executive. An update was provided as to how the audit was conducted and it was outlined that the result was very positive overall. A number of low level findings of areas for review, to be included in the report, were outlined by the Internal Audit Provider. The Committee also heard that a list of solutions to support a hybrid working model would be provided to the Executive.

The Internal Audit Provider also informed the Committee that there were some arising queries pertaining to ICT controls and that these would be incorporated into the scheduled ICT Controls Audit scheduled to take place in Q4.

5. Finance

The Senior Auditor for the Office of the Comptroller and Auditor General presented the Committee the Audit Completion Memorandum for the 2020 Appropriation Account. The result of the audit of the 2020 Appropriation Account was described as very positive and a Clear Audit Certificate was issued with no matters to be drawn attention to.

The Senior Auditor offered his thanks and appreciation to the CEO and the wider Executive team for their assistance during the audit. The Committee relayed it thanks to the Senior Auditor and provided clarity on the matter of the Authority Vote for 2022, in the context of the planned changes to the Garda Síochána oversight agencies, including the Authority.

The Senior Auditor and Internal Audit Provider departed the meeting.

The monthly Financial Report was considered by the Committee and a verbal update was provided concerning the financial position at the end of August 2021. The Committee were provided with clarifications and further detail as per their queries and it was requested that future iterations of the report would include certain explanatory information on certain sub-heads.

The quarterly update and assurance on prompt payments was provided to the Committee.

6. Risk

The Committee noted the changes made to the Risk Register, which were highlighted in the Risk Management Report for September. The Committee agreed, subject to Authority approval, that one risk will be retired this month.

7. AOB

There were no items raised under AOB.