



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

Minutes of Meeting of Audit and Risk Committee

Date: 07 December 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, Samuel Lernihan – for item 3, Anne Keeley – for items 5 & 6
Visitors	Vincent Tao, Partner, Crowleys DFK (Internal Audit Provider) - for item 4.

1. Closed Session

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

2. Chair's Opening Remarks

The agenda, minutes of the last meeting, and the proposed Committee meeting dates for 2022 were approved by the Committee.

The Chief Executive 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 ongoing development of the Policing Authority Strategy Statement 2022-2024; business planning for 2022; the recent Criminal Justice Strategic Committee meeting, at which the CEO gave a presentation on Ethnic Indicators; and, matters relating to the ongoing legislative environment concerning the policing and policing oversight.

Arising from a query by the Committee there was a discussion relating to staff health and wellbeing, including measures in place to protect and support staff who may come into contact with material of a sensitive or upsetting nature.

3. Governance

Following the broad acceptance of the proposed amendments to the Policing Authority Code of Conduct, as agreed Committee and provided to the Authority at their respective September meetings, the matter of one outstanding item for discussion was considered by the Committee. A further amendment was agreed by the Committee to be provided to the Authority for its consideration.

4. Audit

The internal Audit Plan 2022 was approved. The Committee was informed that the Procurement/Value for Money Audit was commenced in November and is scheduled to be presented to the Committee at its meeting in February 2022.

The Internal Audit Provider joined the meeting to present the reports on the *Review of Covid-19 Impact on Business Operations* and the *Review of ICT Controls*.

The Committee heard that, having only found four low findings during the *Review of Covid-19 Impact on Business Controls*, the Internal Audit Provider's overall assessment was one of significant assurance that controls are in place and effective. The Internal Audit Provider also informed the Committee that management comments on this review were accepted.

The Committee was further informed that the *Review of ICT Controls* found 1 medium and 2 low findings. As such, the Internal Audit Provider stated he was satisfied that there was reasonable and sufficient assurance in respect of the ICT Controls. The Committee was also provided with further detail on the engagements undertaken as part of the audit with the Authority's external providers of ICT Controls – the Department of Justice and the Revenue Commissioners.

The Committee acknowledged the assurances provided by both reports and noted that the value of the audit goes beyond the findings. The Committee also noted that one risk was only partially accepted as per the management comments and that there will be further reflection on this.

Draft scoping documents were provided by the Internal Audit Provider to the Committee in respect of the scheduled *Review of Internal Financial Controls* and the *Review of HR Systems and Procedures*. Both documents were approved by the Committee.

5. Finance

The monthly Financial Report was considered by the Committee and a verbal update was provided concerning the financial position of the Authority at the end of November 2021. The Committee were provided with clarifications and further detail as per their queries.

6. Risk

The Committee noted the changes made to the Risk Register, which were highlighted in the Risk Management Report for December. The Committee agreed that an in-depth review of the Risk Register will take place during the meeting in February 2022.

7. AOB

The Chairperson of the Committee offered this thanks and appreciation to all of the members and staff for their work with the Audit and Risk Committee during 2021.