



AN TÚDARÁS PÓILÍNEACHTA  
POLICING AUTHORITY

## Minutes of Meeting of Audit and Risk Committee

**Date:** 02 February 2023

**Venue:** Policing Authority Office, 90 North King Street,  
Dublin 7

### Attendance:

<b>Committee</b>	Moling Ryan (Committee Chair), Declan Hoban
<b>Secretary</b>	Mark Nother
<b>Executive</b>	Helen Hall (Chief Executive), Aoife Clabby, James Kiernan ( <i>for item 5 only</i> ), Claire McElroy
<b>Visitors</b>	Vincent Tao, Partner, Crowleys DFK (Internal Audit Provider) ( <i>for items 3.3 only</i> )

### 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, with the agreement that the agenda item on the Review of Board Effectiveness would be deferred to the meeting in March. The minutes of the December meeting were approved and no conflicts of interest were declared.

The Secretary informed the Committee that the induction of a new member was in the process of being scheduled in the coming weeks, pending their appointment at the February Authority meeting.

The Chief Executive Officer provided an update regarding developments since the last Committee meeting, including: human resource matters; preparations for the transition to the Policing and Community Safety Authority; business planning for 2023; management consideration of the risk register ahead of the March Committee meeting; matters pertaining to Garda oversight, including in-person engagements; and hybrid working.

Potential training requirements for the Committee members were discussed.

### 3. Audit

The Executive provided the Committee with a draft audit plan for 2023 following engagement with the Internal Audit Provider, including proposed timelines, and the plan was approved in principle with agreement that it would be kept under review in the context of the ongoing transition process and demands on organisational capacity. An update was also provided on the ongoing Internal Controls Audit for 2022.

Following consideration of the final report received for the Review of the Appointments Process by the Committee, the Internal Audit Provider joined the meeting to present their findings. It was reported to the Committee that, having completed their audit, the Internal Audit Provider was of the

opinion that substantial assurance (the highest possible assurance rating) could be placed on the controls and processes put in place by the Policing Authority for identifying, managing, and reporting risks, in the area of the Appointments Process.

The positive audit report was welcomed by the Committee and thanks were relayed to the Internal Audit Provider on the completion of the audit.

#### **4. Governance**

The Committee considered the draft Audit and Risk Committee Charter with the updates, as proposed at the December meeting, being approved. The Charter will be presented to the Authority at the March meeting.

The Audit and Risk Committee Annual Report was provided to the Committee. The report was approved, unchanged, and will be presented to the Authority at the March meeting.

#### **5. Finance**

The monthly financial report was considered by the Committee and a verbal update by the Financial Officer concerning the financial position at the end of December 2022. The Committee was provided with clarifications and further details per their queries. The Committee noted the changes to the format of the report, as requested at the December meeting. There was a brief discussion regarding the transition project and the considerations and input pertaining to the finance function, as well as an update from the Executive on provision of financial services moving from Financial Shared Services to the National Shared Services Office in Q2 2024

A verbal update was provided to the Committee regarding the position on prompt payments.

#### **6. AOB**

It was agreed that the March meeting would be rescheduled.