



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

Minutes of Meeting of Audit and Risk Committee

Date: 21 March 2023

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

Attendance:

Committee	Moling Ryan (Committee Chair), Declan Hoban, Geraldine Smith
Secretary	Mark Nother
Executive	Cormac Keating, James Kiernan, Claire McElroy, Margaret Tumelty (<i>for item 6 only</i>), Michal Alfasi-Hanley (<i>for item 6 only</i>)
Visitors	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 Chair welcomed Geraldine Smith as a new member to the Committee, following her appointment at the February Authority meeting. A brief outline of the role in the context of the Committee and Authority's current operating environment was provided.

The agenda was approved by the Committee and no conflicts of interest were raised. The minutes of the February meeting were approved, unchanged.

There was no correspondence to be noted by the Committee.

The Executive provided an update regarding developments since the last Committee meeting, including: the ongoing Garda Chief Superintendent competition; the transition project; and matters pertaining to the Authority's research function.

3. 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 February 2023. The Committee was provided with clarifications and further details per their queries. Further minor formatting changes to the report were proposed by the Committee.

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

The Finance Officer presented the Draft Appropriation Account for 2022 to the Committee. Observations and proposed minor changes were proposed by the Committee. It was noted that the Comptroller and Auditor General (C&AG) have reviewed the draft account and provided feedback and that the annual external audit of the Appropriation Account by the C&AG had commenced.

4. Audit

The Committee were provided with an update by the Executive on the Internal Audit Plan 2023. The Committee heard that the Internal Auditor Provider's (IAP) annual report to the Committee was underway in conjunction with the Executive. It was agreed that the final report would be provided to Members once received. The Committee were also presented with proposed changes to the Internal Audit Plan for 2023 in the context of wider business planning and capacity considerations. The Plan was approved as proposed.

An update on the implementation of recommendations arising in respect of previous audits was provided to the Committee. The closure of a number of recommendations was agreed upon, and the Executive was requested to, insofar as possible, prioritise the closure of recommendations by Q4 2024, ahead of the transition to the Policing and Community Safety Authority (PCSA).

The IAP joined the meeting and presented the findings of the Audit of Internal Financial Controls 2022. The IAP outlined that there was minimal findings, with none of a high risk rating, and that there was reasonable assurance in respect of the internal controls. The Committee provided observations and were provided by minor clarification on the findings.

5. Governance

The Committee considered the results of the annual self-assessment evaluation undertaken by the Authority and its Committees – in line with the requirements of the Code of Practice for the Governance of State Bodies. The results were noted as positive in the main, with minor areas for development noted in respect of meeting materials and engagement with the Garda Síochána.

It was agreed that the Committee would propose to the Authority that there need not be a similar self-assessment exercise, nor an external equivalent, undertaken for the Authority or its Committees for 2023, in the context of the transition to the new PCSA.

6. Risk

The Committee undertook an in-depth review of the Risk Register, and considered the draft updated Risk Policy and Risk Appetite Statement. The Risk Policy was approved, unchanged. It was agreed that a further draft of the Risk Appetite Statement would be provided by the Executive to the June meeting, based on feedback provided.

Minor amendments were proposed to the Risk Register, as presented, and the Executive were requested to consider the inclusion of a summary page at the start of the risk register outlining the current risks and any changes to the register from the previous quarterly.

It was agreed that the Executive would engage with the Office of the Government Chief Information Officer in relation to the quarterly cyber security reports received by the Authority and revert to the Committee.

7. AOB

It was agreed that proposed dates for the meetings during 2023 would be sent to the members for consideration.