



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

Minutes of Meeting of Audit and Risk Committee

Date: 20 September 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	Helen Hall, Aoife Clabby, James Kiernan
Visitors	Vincent Tao (Crowleys DFK, Internal Audit Provider), Sinéad Keane (Comptroller and Auditor General's Office) (<i>for items 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 by the Committee and no conflicts of interest were raised. The minutes of the June 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 review of invalid and unwarranted closure of CAD 999 incidents; the ongoing preparations for the transition to the Policing and Community Safety Authority; and, matters pertaining to the Authority's functions on Garda appointments.

3. Governance

The Committee agreed that the Executive should progress with the annual Board Self-Assessment Evaluation for the Authority and its Committees, reverting to the Committee with the results at the December meeting. In the wider context of the upcoming transition to the Policing and Community Safety Authority, as per the Policing, Security and Community Safety Bill, the Committee recommended to the Authority that the undertaking of an external equivalent would not be required.

4. Audit

The Committee were provided with an update by the Executive on the Internal Audit Plan 2023. The Committee heard that the audit on GDPR compliance and ICT audits had both been completed and the audit report from the latter was considered by Members. The audit report for the former was agreed to be taken for consideration at the December meeting.

An update on the implementation of recommendations arising in respect of previous audits was provided to the Committee, the progress made since the previous update was noted. Members

reemphasised that the implementation of the open recommendations should be progressed as expeditiously as possible in the context of the upcoming transition.

The Internal Audit Provider (IAP) joined the meeting and presented the IAP's audit report for the ICT audit to the Committee. The Internal Audit Provider outlined that there was an overall finding of reasonable assurance arising from the audit.

5. Finance

The Senior Auditor for the Office of the Comptroller and Auditor General attended to present the Management Letter and the Audit Completion Memorandum in respect of the Vote 41, Policing Authority, Appropriation Accounts. At a high-level, the outcome of the audit was described as positive with no significant findings.

The Senior Auditor offered her thanks and appreciation to the CEO and the wider Executive team for their assistance during the audit. The Committee expressed its thanks to the Senior Auditor for all of the work completed with the Authority for the past number of years ahead of a new Senior Auditor being assigned to the Policing Authority.

The Senior Auditor and the Internal Audit Provider departed the meeting.

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 May 2023. The Committee was provided with clarifications and further details per their queries, in particular regarding the ongoing work of the finance unit in supporting the wider transition project.

Members' attention was brought to an issue pertaining to the payment of Authority Members PRSI, whereby a number of current and former Members were subject to overpayment of PRSI. Members were informed that the Executive has already sought reimbursement from the Department of Social Protection (DSP) for affected Members both existing and previous. This has been successful for the period from 2019-2022, but denied for the period from 2016-2018 due to time limitations on reimbursements.

Following consideration, the Committee agreed to recommend to the Authority that the current and former Members be reimbursed by the Authority for PRSI deducted in error during the period 2016 to 2018 (inclusive). Their recommendation was made on the basis that monies were deducted from individuals and paid to the State in error, and that such a reimbursement would be a reimbursement from the State to the affected individuals. The Chief Executive suggested that the Authority obtain the C&AG's advance opinion for this course of action. The Committee concurred and also recommended that the Executive also keep the DOJ and DPENDR informed.

6. Risk

Minor amendments were proposed to the Risk Register, as presented, and clarifications sought ahead of the register being provided to the September Authority meeting.

7. AOB

There were no matters raised under this item.