



AN TÚDARÁS PÓILÍNEACHTA  
POLICING AUTHORITY

## Minutes of Meeting of Audit and Risk Committee

**Date: 13 December 2023**

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

### Attendance:

<b>Committee</b>	Moling Ryan (Committee Chair), Declan Hoban, Geraldine Smith
<b>Secretary</b>	Mark Nother
<b>Executive</b>	Aoife Clabby, James Kiernan ( <i>item 4 only</i> ).
<b>Visitors</b>	Vincent Teo (Crowleys DFK, Internal Audit Provider) ( <i>item 6 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 September meeting were approved, unchanged.

There was no correspondence to be noted by the Committee.

The Committee Chair and Executive provided an update regarding developments since the last Committee meeting, including: the appointment of Authority Member Anthony Harbinson as the new Committee Chair from 01 January 2024; the ongoing preparations for the transition to the Policing and Community Safety Authority; and, matters pertaining to the Authority's functions on Garda appointments and oversight.

### 3. Governance

The Committee was provided with a verbal update on the progress of the annual Board Self-Assessment Evaluation for the Authority and its Committees. It was agreed in the context of the timelines involved that the Committee would consider the results at its March meeting.

### 4. Audit

The Committee were provided with an update by the Executive on the Internal Audit Plan 2023 and a proposed approach to Internal Audit in 2024. Regarding the former, the Committee discussed the findings of the report arising from the GDPR Audit and provided feedback to the Executive. In

respect of 2024, the approach outlined was agreed to by the Committee and adopted as the Internal Audit Plan 2024.

An update on the implementation of recommendations arising in respect of previous audits was provided to the Committee, with clarifications and further updates provided in response to Members' queries. The progress made on implementation during the course of 2023 was noted.

The Internal Audit Provider (IAP) joined the meeting and presented the IAP's audit report for the GDPR Compliance 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 monthly financial report was considered by the Committee and a verbal update by the Financial Officer concerning the financial position at the end of November 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.

A verbal update was provided to Members in respect of ongoing matters pertaining to Authority Members' PRSI and on prompt payments.

## **6. Risk**

Members discussed the Risk Register, as presented, and a small number of clarifications were sought. The Committee also discussed the imminent changes in Board membership due to the ending of the terms of the Authority Chairperson and two longstanding Members. A small number of potential risks arising were considered, and it was agreed that in the main these matters could be covered within the existing risks on the register, with minor updates. It was agreed that a verbal update on these matters and associated risks would be provided to the December Authority meeting by the Committee Chair.

## **7. AOB**

On the occasion of his final meeting, the Committee Chair expressed his thanks to the Members of the Committee for their invaluable contribution, input and advice, and to the Executive for their support of the Committee during his tenure.