



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

Minutes of Meeting of Audit and Risk Committee

Date: 05 March 2024

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

Attendance:

Committee	Anthony Harbinson (Committee Chair), Declan Hoban, Geraldine Smith
Secretary	Mark Nother
Executive	Aoife Clabby, John Gallagher, Philip Cox, James Kiernan, Shona, Keeshan, Claire McElroy, Clare Kelly (<i>for item 7 only</i>)
Visitors	Vincent Teo, Partner, Crowleys DFK (Internal Audit Provider) (<i>for items 3.2 and 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 new Chair was introduced and welcomed to the committee. The Chair offered his, and the Authority's thanks to his predecessor, Moling Ryan, for all of his work over the past number of years.

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

There was no correspondence to be noted by the Committee.

In the absence of the Chief Executive Officer, a member of the senior management team provided an update regarding developments since the last Committee meeting, including: meetings held with the Scottish Policing Authority and the advisory arm of the Data Protection Commissioner; the competency framework for senior Garda appointments; the ending of the Policing Authority's appointments function; and an update surrounding the scheduled PCSA commencement date.

The IPA Governance Forum training sessions for 2024 were provided and acknowledged. Further training with the IPA can be arranged if required.

3. Audit

The Committee were informed that the Internal Controls Audit 2023 is now complete and will be presented by the Internal Audit Provider (IAP). The Follow-Up Audit is ongoing and has been postponed to the June meeting. A looking forward exercise is scheduled to be completed by the IAP in the coming weeks.

An update on the implementation of audit recommendations was provided to the Committee, with work continuing to close all recommendations ahead of the PCSA commencement.

A brief discussion was held regarding the Internal Audit Plan 2024.

The IAP joined the meeting and presented the Internal Controls Audit 2023 to the Committee. Further clarifications were provided as necessary. The IAP advised that reasonable assurance can be placed on the Authority's internal controls.

4. Governance

The Committee considered the results of the annual self-assessment, completed by the Authority and its Committees, required by the Code of Practice for the Governance of State Bodies. In line with previous years, the overall results were positive with some minor areas for improvement in respect of meeting materials and training.

The Audit and Risk Committee Annual Report was discussed and approved, pending minor changes being implemented. The report will be presented to the Authority at the March meeting.

5. Finance

The Finance Officer presented the Draft Appropriation Account for 2023 to the Committee. Observations and minor changes were proposed by the Committee. It was noted that the draft account will be submitted by 11th March, with a final deadline of 31st March.

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 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.

6. Risk

The Committee discussed the risk management report and risk register, suggesting minor changes to the register ahead of the Authority's meeting in March.

7. AOB

The Data Protection Officer joined the meeting to discuss safeguarding sensitive and confidential data with the Committee. Further clarifications were provided per the Committee's queries.

The Secretary offered his thanks at his last meeting. The Chair echoed this and thanked the Secretary and Executive staff who are moving on from the Committee, while welcoming the new staff who will replace them.