



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

Minutes of Meeting of Audit and Risk Committee

Date: 24 June 2024

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

Attendance:

Committee Anthony Harbinson (Committee Chair), Declan Hoban, Geraldine Smith
Secretary Philip Cox
Executive Helen Hall, John Gallagher, James Kiernan, Shona, Keeshan, David Finn, John McCole
(for item 4 only)

1. Closed Session

Committee members did not exercise the standing option to conduct a closed session.

2. Chair's Opening Remarks

The Chair welcomed the Committee members and the new Secretary to the committee, and the supporting Executive staff members.

The agenda was approved by the Committee and no conflicts of interest were raised. The minutes of the March meeting were approved with minor changes. There was no correspondence to be noted by the Committee.

Matters arising from the March meeting of the Committee were discussed and updates provided.

The Chief Executive provided an update to the Committee regarding developments since the last Committee meeting, including: resourcing and staff changes; the extension of the planned commencement date for the PSCS Act 2024 and the transition to the PCSA; the impact of the change to commencement date on Business Planning, and the name of the new organisation. An update was provided on timelines for the Public Order Review, and the ongoing work on the joint inspection with the Garda Síochána Inspectorate was also noted. The transfer of the Appointments function to the GS in line with the commencement of the PSCS Act was discussed briefly.

The IPA Governance Forum training sessions were highlighted to the Committee, and it was agreed that the Secretary will circulate information on upcoming seminars and events.

3. Audit

The Committee were informed that the Audit and Risk Annual Report was presented to the Authority at the March meeting. The Internal Audit Annual Report will be finalised in the coming days.

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. The outstanding

recommendations were discussed and the Committee advised where recommendations could be fulfilled as a matter of priority.

The Internal Audit Plan 2024 was discussed by the Committee in light of the postponement in commencement of the PCSA, which provides the opportunity to conduct additional audit activities in Q3 and Q4. The Committee discussed potential areas of focus.

4. Finance

The Finance Senior Manager confirmed to the Committee that the final 2023 Appropriation Account has been submitted to the Comptroller and Auditor General. The certification has not yet issued but will be imminently.

An update was provided on the Financial Report. It is proposed that estimates for 2025 will remain at 2024 levels, with the exception of one-off expenses relating to the transition to the PCSA.

An update on Climate Action Fund payments was provided. Staffing levels for 2025 were briefly discussed. A verbal update was provided to the Committee regarding the position on prompt payments.

5. Risk

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

6. AOB

Dates for upcoming Committee meetings in September and December were discussed and agreed.