



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

Minutes of Meeting of Audit and Risk Committee

Date: 3 December 2019

Venue: 90 North King Street, Dublin 7

Attendance:

Committee	Moling Ryan (Chair), Ronan Nolan, Melanie Pine.
Secretary	Clare Kelly
Executive	Helen Hall, Chief Executive (for item 1), Aileen Healy, Anne Keeley, Alexandre Eisenbarth
Visitors	Vincent Tao, Partner, Crowleys DFK (Internal Audit Provider) - for Item 1.4 Audit (Internal Audit, 2020 Workplan and C&AG Items) Kiernan Scott (Senior Auditor), Office of the Comptroller and Auditor General - for Item 1.4 Audit (C&AG Item)

1. Agenda

The following matters were considered and discussed as set out on the agenda:

- 1.1 Closed Session – Committee members only
- 1.2 Chair's opening remarks:
 - (i) Apologies
 - (ii) Draft Agenda
 - (iii) Minutes and matters arising
 - (iv) Chief Executive's Update
- 1.3 Governance
 - (i) Committee Self-Assessment of Performance 2019
- 1.4 Audit
 - (i) Financial Report at end Oct 2019
 - (ii) Internal Audit Draft Reports
 - Internal Audit of Human Resources and Payroll Controls
 - Internal Audit of Communications
 - (iii) Audit Workplan 2020
 - (iv) Meeting with C&AG Auditor
- 1.5 Risk
 - (i) Risk Management Report - November 2019
 - (ii) Risk Register
- 1.6 Other Business
 - (i) Proposed dates of committee meetings in 2020

2. Chair's Opening Remarks

The agenda was approved. The minutes of the Committee meeting on 17 September 2019 were approved and cleared for publication. The Committee log of actions was noted and there was agreement to close the items proposed.

The Chief Executive gave an update on recent issues and events, including in relation to the draft 2020 Policing Plan, recent and upcoming selection competitions for appointments to senior Garda ranks, arrangements for Garda Sergeant and inspector promotions, delays in the receipt of information requested from the Garda Síochána and matters discussed at the recent meeting in public with the Commissioner including the finalised Homicide review and discipline arising from the review of the Youth Diversion Programme. There was also an update with regard to the Authority's staffing and the engagement of an external body to undertake research on victims.

3. Governance

The Committee considered the report of the Committee Annual Self-Assessment for 2019, noting that there would be some value in refresher training in 2020 including in relation to financial reporting requirements. It was agreed that it would be beneficial to consider training requirements and other matters pertinent to the performance of the Committee at future meetings on a regular basis.

The report of the Policing Strategy and performance self-assessment of performance was also considered and members received a verbal report on the outcome of the self-assessment surveys conducted by the other committees which are to be considered by those committees in the coming week. It was agreed that the finalised reports of all of the Committees' assessments of their performance be provided to the Authority for consideration at their next meeting.

4. Audit

The monthly Financial Report was noted. The Finance Officer provided an update in relation to the financial position, the expected Vote outturn in 2019 and the 2020 Estimate provision, noting the new requirement to include impact indicators in the Revised Estimates for 2020.

The Register of Audit Recommendations was reviewed and it was agreed to close the items proposed on the basis that the accepted recommendations have been implemented.

The Internal Audit partner presented the findings and recommendations of the draft reports of the recent internal audit reviews of Human Resources and Payroll and Communications. The draft reports and management comments provided were discussed, noting the conclusions of significant and reasonable assurance respectively in relation these audits, with significant controls strengths and a small number of low risk issues identified. The reports were approved for finalisation, subject to minor drafting, and provision to the Authority.

The Internal Auditor presented the draft Internal Audit Workplan for 2020. The draft plan was discussed and the Committee shared views about the risk profile of proposed audit and some suggestions for an alternative area of higher risk which it would be beneficial to include. It was agreed that Internal Audit would present a revised plan for the consideration of the Accounting Officer and the Authority.

The Senior Auditor from the Office of the C&AG attended the meeting to present their report to the Committee in relation to the Audit of the Authority's 2018 Appropriation Account. The Committee considered the Management letter and Audit Completion memorandum and discussed the findings with the Auditor, noting that a clear audit certificate had been given as a result of the audit. There were no major issues arising from the audit apart from one medium and one low risk finding which, it was agreed were in part due to the small size of the organisation. The auditor welcomed the level of engagement with the audit and discussed the arrangements for the 2019 audit and the general environment and risk issues in the Authority with the Committee. The Committee also noted that there was appropriate communication between the internal and external auditors and that the external audit were satisfied that they could place reliance on the work of internal audit.

5. Risk

The Committee noted the Risk Management Report at 25 November. The Risk Register was reviewed in detail and the status and mitigation of high risks were discussed. Members discussed emerging risks and agreed that the risk register be updated to reflect the risks discussed.

6. Other Business

The Chairperson of the Authority joined the meeting to convey her thanks to the Committee for their valued contribution and the oversight that they provide of key aspects of the Authority's finances and governance and there was a discussion in relation to the biggest risks facing the Authority with the Chairperson over the coming period.

The next meeting will take place on Tuesday 25 February 2020.