



AN TÚDARÁS PÓILÍNEACHTA  
POLICING AUTHORITY

## Minutes of Meeting of Audit and Risk Committee

**Date:** 16 June 2020

**Venue:** by Zoom

### Attendance:

|                  |  |
|------------------|--|
| <b>Committee</b> | Moling Ryan (Chair), Ronan Nolan, Melanie Pine   |
| <b>Secretary</b> | Clare Kelly  |
| <b>Executive</b> | Helen Hall (Chief Executive), Aileen Healy, Alex Eisenbarth,<br>Anne Keeley - for item 1.4 (i) |
| <b>Visitors</b>  | Vincent Tao, Partner, Crowleys DFK (Internal Audit Provider) - for Items 1.4 (ii) and (iii)    |

### 1. Agenda

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

#### 1.1 Chair's opening remarks:

- (i) Apologies
- (ii) Draft Agenda
- (iii) Minutes and matters arising
- (iv) Correspondence
- (v) Chief Executive's Update
- (vi) Training requirements

#### 1.2 Governance

- (vii) Authority Self-Assessment
- (viii) Annual Review of the Audit and Risk Committee Charter

#### 1.3 Audit

- (i) Financial Report
- (ii) Internal Auditors Annual Report to the Audit and Risk Committee for 2019
- (iii) Internal Audit Work Plan 2020

#### 1.4 Risk

- (i) Risk Management Report
- (ii) Risk Register

#### 1.5 Other Business

## **2. Chair's Opening Remarks**

The agenda was approved. The draft minutes of the Committee meeting on 25<sup>th</sup> February 2019 were amended, approved and cleared for publication. The Committee log of actions was noted and there was agreement to close the items proposed.

The Chief Executive provided an update to the Committee on recent issues and events, including in relation to the Authority's oversight of Policing COVID-19 the outreach work being carried out by the Authority in order to inform bi-weekly reports to the Minister for Justice and Equality on the policing performance by the Garda Síochána in relation to COVID-19 Regulations, business continuity arrangement to ensure the continuation of the Authority's essential activities and staff welfare in COVID-19 and planning for a return to the office for staff as restrictions ease.

## **3. Governance**

The Committee discussed the approach to undertaking the annual assessment of the Authority's performance. The requirement in the Code of Practice for the Governance of State Bodies for an external review to be undertaken every three years and that this external review had not been undertaken in 2019 due to the expectation that the Authority would be replaced by a new oversight body by end 2020. In light of delays in the bill to establish a new oversight body and uncertainty regarding the timeframe for the establishment of a new body, the Committee decided that it would be appropriate to carry out an external review in accordance with good governance requirements. A number of options were considered and it was agreed that the Committee would explore whether this work could be carried out by the internal audit provider, as an external independent organisation, as part of their 2020 work programme, within a framework and Terms of Reference to be agreed with the Committee.

The Committee reviewed the Charter of the Audit and Risk Committee and proposed a number of minor amendments for recommendation to the Authority.

## **4. Audit**

The monthly Financial Report was noted and the Finance Officer provided an update in relation to the financial position at end of May 2020. Members requested the provision of additional, more detailed, information in future reports in relation to the category of incidental expenses.

It was noted that the C&AG audit of the 2019 Appropriation account was complete and that the C&AG had indicated that the account would be certified later in the month.

The Internal Audit provider presented the draft Annual Report of the Internal Auditors for 2019. The Committee discussed the findings of the audit with the auditor, noting the auditors' conclusion that management had made commendable progress in implementing recommendations agreed, taking into account the substantial portfolio of internal audits undertaken in 2017 to 2019. The auditor reported that only a small number of audit recommendations remained outstanding, noting satisfaction with the management comments provided in these instances which reflected the agreed findings of subsequent audits. The Committee noted the opinion of the Internal Auditor that the Authority has an adequate and effective system of internal controls over the areas examined in the internal audit work which provides significant assurance to effectively mitigate key inherent risks. The Committee approved the Report.

The Internal Auditor presented the draft Internal Audit Workplan for 2020 which had been revised following further consideration of the Risk Register and discussion with the CEO and the Head of Governance and Corporate Services. The Committee discussed the proposed audits, noting the difficulties arising in the current environment and the need to keep the plan under review and to adapt it in the event of any emerging needs for review of more pressing areas. There was a discussion in relation to COVID-19 and the risks arising both from remote working and a return to the office and the Auditor made some useful suggestions in this regard.

## **5. Risk**

The Committee noted the Risk Management Report for May. The Risk Register was reviewed in detail and a number of emerging risks and the status and mitigation of high risks were discussed. Members discussed the annual full review of the risk register and agreed that an in-depth review of the register and individual risks would be appropriate in light of the Authority's stage of development and its experience to date. Members agreed to provide their initial observations regarding possible improvements to the register and to hold an additional meeting in July to discuss the approach in greater detail with a view to considering a revised document at its September meeting.