



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

Minutes of Meeting of Audit and Risk Committee

Date: 17 September 2020

Venue: by Zoom

Attendance:

Committee	Moling Ryan (Chair), Ronan Nolan, Melanie Pine
Secretary	Clare Kelly
Executive	Helen Hall (Chief Executive), Margaret Tumelty, Claire McElroy, Anne Keeley – for item 1.5, Cormac Keating – for item 1.6.
Visitors	Vincent Tao, Partner, Crowleys DFK (Internal Audit Provider) - for item 1.4

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. Correspondence
- V. Chief Executive's Update
- VI. Training requirements

1.3 Governance

- I. Authority Self-Assessment

1.4 Audit

- I. Internal Audit Draft Report of the Appointments Process
- II. Internal Audit Workplan 2020

1.5 Finance

- I. Financial Report

1.6 Risk

- I. Risk Management Report
- II. Draft Risk Register

1.7 Other Business

2. Chair's Opening Remarks

The agenda was approved. The draft minutes of the Committee meetings on 16th June 2020 and 23rd July 2020 were approved and cleared for publication.

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, periodic reports by the Authority to the Minister for Justice and Equality on the policing performance by the Garda Síochána in relation to COVID-19 Regulations which had been moved from fortnightly to monthly, outreach work being carried out by the Authority in order to inform those reports, and the Heads of Bill in relation to the transition to the new oversight organisation on which the Authority has been invited to provide observations.

3. Governance

The Committee discussed the proposal received from Crowleys outlining their proposed approach to undertaking the independent external assessment of the Authority's performance.

The Committee expressed their desire for Crowleys to conduct the assessment given their extensive knowledge of the organisation. However, the Committee raised some concerns in relation to the proposed scope and duration of the assessment. These concerns were raised with the Internal Auditor who agreed to amend the proposal as required. The Committee agreed that the independent external assessment would proceed during Q4 subject to the required amendments to the terms of reference.

4. Audit

The Internal Audit Provider presented findings of the review of the Authority's appointments process. The Committee discussed the findings of the audit with the auditor, noting that three competitions had been held during the period covered by the audit, all of which had been tested as part of the audit. The Committee noted the auditors' conclusion that significant assurance could be placed on the Authority's systems and procedures in respect of the selection competition and appointments process. The Committee approved the Report.

The Committee noted Internal Audit Workplan for 2020, which had been updated to bring the Internal Audit Workplan in line with the duration of the contract for Internal Audit Services and also to include the annual review of internal controls during Q4. The internal Audit Provider advised that the review of internal controls would include a particular focus on whether good internal controls had been maintained despite the need for remote working as a result of COVID-19. He advised that there was a general consensus that no concessions would be given by the C&AG and that any breaches would be reported as normal. The Internal Audit Provider also informed the Committee of a trend seen recently in relation to cybersecurity crimes targeting the Public Sector and he advised the Committee in relation to the internal financial controls required to prevent such an attack. The Committee asked that the Finance Officer be advised accordingly. The Committee approved the revised Workplan for 2020.

5. Finance

The monthly Financial Report was noted and the Finance Officer provided an update in relation to the financial position at end of August 2020.

6. Risk

The draft revised risk register was discussed by the Committee. The Committee noted the significant work that had been done to streamline the register. They provided feedback on a 'risk by risk' basis and decided to hold a further Audit and Risk Committee meeting on the 15th October to review the revised risk register with a view to presenting it to the Authority in October.