



AN TÚDARÁS PÓILÍNEACHTA  
POLICING AUTHORITY

## Minutes of Meeting of Audit and Risk Committee

**Date:** 25 February 2020

**Venue:** 90 North King Street, Dublin 7

### Attendance:

<b>Committee</b>	Moling Ryan (Chair), Ronan Nolan, Melanie Pine
<b>Secretary</b>	Clare Kelly
<b>Executive</b>	Helen Hall, Chief Executive (for item 1.2), Aileen Healy, Alexandre Eisenbarth, Anne Keeley - for items 1.4 (iv) and 1.4 (v),
<b>Visitors</b>	Vincent Tao, Partner, Crowleys DFK (Internal Audit Provider) - for Items 1.4 (i) to (iii),

### 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
  - (v) Training requirements
- 1.3 Governance
  - (vi) Draft Annual Report of the Audit Committee for 2019
  - (vii) Draft Chairpersons Statement of Internal Control (for inclusion in Policing Authority Annual Report)
- 1.4 Audit
  - (i) Internal Audit Draft Reports
    - Internal Audit of Internal Controls for 2019
  - (ii) Internal Auditors Annual Report to the Audit and Risk Committee for 2019
  - (iii) Internal Audit Work Plan 2020
  - (iv) Financial Report
  - (v) Draft Appropriation Account 2019
- 1.5 Risk
  - (i) Risk Management Report
  - (ii) Risk Register
- 1.6 Other Business

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

The agenda was approved. The minutes of the Committee meeting on 3<sup>rd</sup> December 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 Strategic Priorities 2020, Human Rights, Adult Caution, DNA, The Policing Performance report and the Government Programme for Policing Reform.

## **3. Governance**

The Committee reviewed the draft Annual Report of the Committee for 2019. The Committee approved the report, subject to receipt of the letters of assurance from the relevant organisations. The draft Report will be submitted to the Authority.

The Committee reviewed the draft Chairperson's Statement of Internal Control (SIC) to be included in the Authority's Annual Report 2019. Members were satisfied that the system of internal control, as set out in the SIC, operated effectively during 2019 and gives early warning of internal control failures and emerging risks. The Statement was agreed by the Committee.

## **4. Audit**

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

A letter from the C&AG to the Chairperson of the Audit and Risk committee regarding the Audit Planning Memorandum of the Policing Authority Appropriation Account 2019 audit was noted by the Committee.

The draft Appropriation Account was reviewed by the Committee. It was noted that the Account would be finalised for the Accounting Officer's signature in advance of submission to the Comptroller and Auditor General in early March. It was noted that the external audit by the C&AG would take place during March.

The Internal Audit provider presented the draft audit report in relation to the Internal Controls Review. The Committee discussed the findings and recommendations of the audit with the auditor, noting the auditors' conclusion that significant assurance can be placed on the sufficiency and operation of internal controls to mitigate and manage key inherent risks. A small number of low ranked recommendations were noted, which management have agreed to implement as set out in the management comments of the report and the Committee approved the report. In particular, the following matters were noted and welcomed by the Committee:

- a proper and functional system of internal controls has been adopted by the Policing Authority and
- the controls tested operated effectively during 2019.

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 and value for money of proposed audits. It was agreed that Internal Audit would consider the risk universe of the Authority with a view to adopting a more comprehensive approach and presenting a revised plan for consideration by the Accounting Officer and the Committee. Internal Audit will engage with the CEO, the Head of

Governance and Corporate Services and the Chief Risk Officer in relation a range of possible areas for audit. In the meantime the internal audit of appointments and the follow on audit will proceed as planned.

The Internal Auditor gave a verbal report in relation to the work of Internal Audit in 2019 and he advised the Committee in relation to some new requirements for Internal Audit Annual Reports. Internal audit will complete a review of findings from all previous audits which will inform the Internal Audit Annual Report to the Audit and Risk Committee for 2019. The draft Report will be presented to the Committee at the next meeting.

## **5. Risk**

The Committee noted the Risk Management Report for February. The Risk Register was reviewed in detail and a number of emerging risks and the status and mitigation of high risks were discussed. Members agreed that the annual full review of the risk register would be carried out in advance of the next meeting of the Committee and offered some suggestions for consideration in this regard.

## **6. Other Business**

The next meeting will take place on Tuesday 16 June 2020.