



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

Minutes of Meeting of Audit and Risk Committee

Date: 4 December 2018

Venue: 90 North King Street, Dublin 7.

Attendance:

Committee	Moling Ryan (Chair), Melanie Pine
Secretary	Clare Kelly
Executive	Helen Hall (Chief Executive), Aileen Healy, David Murphy
Apologies	Ronan Nolan
Visitors	Vincent Tao (Partner)– Internal Audit Provider, Crowleys DFK - for Item 1.4 Audit (Internal Audit Item) Kiernan Scott (Senior Auditor), Eric Derham (Auditor), Office of the Comptroller and Auditor General - for Item 1.4 Audit (C&AG Item)

1. 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:

- Apologies
- Agenda
- Minutes and matters arising
- Chief Executive's update

1.3 Governance

- Correspondence system

1.4 Audit

- Financial Report
- Internal Audit Draft Reports
- Meeting with C&AG Auditor

1.5 Risk

- Risk Management Report
- Risk Register

1.6 Other Business

2. Chair's Opening Remarks

The minutes of the Committee meeting on 18 September 2018 were approved and cleared for publication. The Committee log of actions was reviewed, items proposed for closing agreed and progress on actions noted.

The Chief Executive gave an update on recent issues and events including in relation to the Report of the Commission on the Future of Policing, the process underway to appoint new Authority Members and interactions with the Garda Síochána across a range of oversight issues.

3. Governance

The Committee noted the report of the Review of the Authority's Correspondence Processes and the revised Guidelines for Staff on handling correspondence. The Chief Executive outlined the Authority's approach to dealing with correspondence and there was a discussion on associated risk.

4. Audit

The monthly Financial Report was noted. The Head of Governance and Corporate Services provided an update in relation to the financial position and advised the Committee of the expected Vote outturn in 2018 and the 2019 Estimate provision.

The Internal Audit Partner presented the findings and recommendations of the draft report of the recent internal audit review on the Risk Management System. The draft report and management comments provided were discussed and it was agreed that Internal Audit would finalise the report taking account of the discussion. The revised Internal Audit Plan, which reflected proposals to change the timing of a number of audits in 2018 and 2019 agreed at the previous meeting, was noted.

The C&AG Auditors attended the meeting to present their report to the Committee in relation to the Audit of the Authority's 2017 Appropriation Account. The Committee welcomed the opportunity to meet the auditors and to engage with them regarding their views in terms of effectiveness of engagement with the audit, issues arising and lessons for the future. The C&AG noted that a clear audit report had been given by the C&AG and that there were a small number of low ranked findings noted, and thanked staff for their assistance during the audit. The Committee noted the C&AG Report and the management letter and discussed the audit findings and recommendations with the auditor. It was noted that an Audit Planning Memo will be issued in advance of the audit of the 2018 Appropriation Accounts and that the auditor will be available to discuss this with the Committee if required.

5. Risk

The Committee noted the Risk Management Report at 30 November and welcomed the report which provides a clear picture of how risk is changing and is being managed. The Risk Register was reviewed in detail and the status and mitigation of high risks were discussed.

6. Other Business

It was agreed that there would be benefit in increasing the membership of the Audit and Risk Committee and that this would be recommended to the Authority for consideration when the new Authority Members were appointed.