



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

Minutes of Meeting of Audit & Risk Committee

Date: 22 November 2016

Venue: 90 North King Street, Dublin 7.

Attendance

Committee: Moling Ryan (Chair). Melanie Pine, Ronan Nolan.

Secretary: David Murphy

Executive: Helen Hall (CEO), Aileen Healy.

C&AG: Mary Henry (Director of Audit), Gerard Enright (Senior Auditor) (for Item 1.3 (part))

1. The following matters were considered and discussed as set out in the agenda:

- 1.1. Chair's opening remarks
- 1.2. Governance
 - Presentation on the revised Code of Practice for the Governance of State Bodies
 - Evaluation of Policing Authority effectiveness
- 1.3. Audit
 - Financial report
 - Introductory meeting with Office of the Comptroller and Attorney General
 - Outsourcing of Internal Audit function
- 1.4. Risk
 - Planning for the establishment of risk management processes
- 1.5. Dates of forthcoming meetings
- 1.6. AOB

2. Actions and matters of note

- 2.1. The Chair updated the Committee on his report to the Authority regarding the Committee work programme. It was agreed that the Committee would consider its business in three sections: governance; audit; and risk.
- 2.2. It was agreed that, in general, approved minutes will be published on the Authority's website.

Governance

- 2.3. The Executive circulated and gave a presentation on the revised Code of Practice for the Governance of State Bodies, which is effective from 1 September, 2016 and there was a

general discussion on the role of the Audit and Risk Committee in relation to the requirements of the code.

- 2.4. There was a discussion on the arrangements and the process for the self-assessment evaluation. A draft questionnaire based on that set out in the code of Practice and adapted to meet specific unique situations pertaining to the Authority is being drafted and quotations are being sought for a facilitator to manage the survey of Members, analyse responses, facilitate a workshop with Members and report to the Audit and Risk Committee and the Chairperson of the Authority.

Audit

- 2.5. The Committee reviewed the financial report and discussed the format of the report and the level of detail that would be required by the Committee. It was agreed that a review of procurement procedures would be of value at a later date.
- 2.6. The Executive updated the Committee on the Request for Tenders (RFT) under the OGP Framework which has issued seeking a company to provide internal audit services for the Authority. This selection process is ongoing with a view to appointing an internal audit service early in 2017.
- 2.7. The Committee met with representatives from the Office of the Comptroller and Auditor General (C&AG) to brief them on the Authority and discuss the requirements for the preparation of the first Appropriation Account for the Authority in respect of 2016 and the arrangements for the subsequent audit. There was a also a general discussion of risk and internal control issues.

Risk

- 2.8. The proposed approach to developing a Risk Management Framework was discussed. The importance of the independent role of the Audit and Risk Committee in providing assurance to the Authority that there is an adequate framework in place was emphasised.
- 2.9. The approach for developing a Risk Management system for the Authority was noted and agreed in principle, however it was agreed that it would be useful to document the main high level risks as an interim measure to give assurance that high priority areas were being addressed.
- 2.10. It was agreed that risk should be a standing agenda item at Authority meetings.
- 2.11. The date for the next meeting was set as 9 February, 10 am to 12 pm.