



AN TÚDARÁS PÓILÍNEACHTA  
POLICING AUTHORITY

## Minutes of Meeting of Audit and Risk Committee

**Date:** 10 December 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), Margaret Tumelty, Claire McElroy, Anne Keeley – for items 1.5 and 1.6
<b>Visitors</b>	Vincent Tao, Partner, Crowleys DFK (Internal Audit Provider) - for item 1.5; Kiernan Scott, Senior Auditor, Comptroller & Auditor General – for item 1.5(II).

### 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 Risk

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

#### 1.4 Governance

- I. Authority Self-Assessment

#### 1.5 Audit

- I. Internal Controls audit for 2020
- II. Meeting with Senior Auditor C&AG re Appropriation Account for 2019

#### 1.6 Finance

- I. Financial Report

#### 1.7 Other Business

- I. Proposed Dates for Audit and Risk Committee Meetings 2021

## **2. Closed Session – Committee members only**

The Chief Executive briefed Members in the closed session about an issue that had come to her attention in relation to significant delays to payments from the finance unit and the steps that had been undertaken to address the matter.

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

The agenda was approved. The draft minutes of the Committee meeting on 15<sup>th</sup> October 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 and periodic reports to the Minister for justice on the performance by the Garda Síochána in relation to COVID-19 Regulations and the appointments process in relation to new Authority Members.

There was a discussion in relation to the arrangements for training for new Authority members and for the Audit and Risk Committee Members.

## **4. Risk**

The revised Risk Register was approved by the Authority in October. It was agreed that the risk register will be kept under ongoing review during 2021.

The Committee noted the Risk Management Report for December. The Risk Register was reviewed and amendments were agreed in relation to mitigations and rankings of particular risks.

## **5. Governance**

The Internal Audit provider gave a briefing on the external assessment of the Authority which is in progress. He confirmed that surveys were currently being completed and that interviews with Authority Members and Committee members were in progress. The assessment would be produced once all of those had been completed.

## **6. Audit**

The Internal Audit Provider gave an update on the Internal Controls Audit for 2020, which was currently in progress. He confirmed that the main focus of the audit this year was to evaluate the impact of COVID-19 on the internal controls. He referred to issues regarding delays in making payments. The Committee expressed concern in relation to the number of late payments and the interest arising as a result. They considered that, in addition to the impact on suppliers, there was a reputational issue for the organisation. The Finance Officer confirmed that all supplier payments were now up to date. The draft report will be brought to the next meeting of the Committee.

It was agreed with the Internal Audit Provider that the methodology for future internal audits would include consultation with the ARC Chairperson in advance of reports being finalised.

Kiernan Scott, Senior Auditor with the Comptroller & Auditor General, presented a report on the 2019 Appropriation Account, which he acknowledged to be very positive. There was one low finding of which the Audit Committee had been made aware. A clear audit certificate had been provided and it was noted that some other organisations had not been so fortunate.

## **7. Finance**

The Finance Officer provided an update in relation to the financial position at the end of November 2020.

## **8. Other Business**

The proposed dates for Audit and Risk Committee Meetings in 2021 were agreed.