



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

Minutes of Meeting of Audit and Risk Committee

Date: 17 September 2019

Venue: 90 North King Street, Dublin 7 and by Conference Call (CC)

Attendance:

Committee	Moling Ryan (Chair), Melanie Pine, Ronan Nolan
Secretary	Clare Kelly
Executive	Helen Hall, Chief Executive (for item 1), Aileen Healy, Alexandre Eisenbarth
Visitors	Vincent Tao (CC) Internal Audit Provider, Crowleys DFK (for Item 1.4(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) Chief Executive's Update
- 1.3 Governance
 - (i) Authority Self-Assessment
 - (ii) Annual Review of the Audit and Risk Committee Charter
- 1.4 Audit
 - (i) Financial Report
 - (ii) Audit Workplan 2020
- 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 11 June 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 selection processes currently underway for senior ranks in the Garda Síochána, the Government Programme for Policing Reform, the Community Safety Oversight public conversation event which the Authority hosted in July, the new Garda Síochána Operating model and Authority staffing and procurement matters. Members also noted that the terms of some of the Authority members are due to expire at the end of the year.

3. Governance

The Committee considered the Report of the Authority's Annual Self-Assessment, acknowledging that, in general, there had been an improvement in ratings compared to the previous year. It was agreed that there was no matter of concern which needed to be highlighted with the Authority and that the report should be brought to the Authority's attention at its next meeting.

The Committee reviewed the Audit and Risk Committee Charter and agreed that no changes to the Charter were required at this time and that this should be conveyed to the Authority.

4. Audit

The monthly Financial Report was reviewed and Members discussed drivers for expenditure and the current and year-end financial position. The 2020 Estimates process and the likely outcome for the Authority was discussed. The Committee noted that the C&AG had completed the audit of the 2018 Appropriation Account and that no significant matters had been raised. It is expected that the Committee will meet with the C&AG Auditors at its next meeting, after publication of the accounts at end September.

The Register of Audit Recommendations was reviewed and it was agreed to close the items proposed on the basis that the accepted recommendations have been implemented.

Following the Authority's decision to extend the contract with the internal audit provider for one year as provided for in the contract, and the agreement of Crowley's DFK to provide the services in 2020, there was an initial discussion with the Internal Audit Partner in relation to the Internal Audit Workplan for 2020. It was agreed that the Internal Auditor provider would prepare a draft, having regard to the Authority's Risk Register and other considerations, for the Committee's consideration at its next meeting. New requirements were noted in relation to:

- The provision by internal audit of an annual report on the implementation of internal audit recommendations accepted by the ARC; and
- The Financial Management Maturity model, which it was agreed would be discussed with the C&AG auditor.

5. Risk

The Committee noted the Risk Management Report and the Risk Register was reviewed in detail. Members discussed emerging risks and the status and actions to mitigate risks on the register were discussed.

5. Other Business

The date for the next meeting was agreed.