



AN TÚDARÁS PÓILÍNEACHTA  
POLICING AUTHORITY

# **Governance Framework for the Policing Authority**

**October 2021**

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## **1. Introduction**

Good Corporate Governance is central to the Authority successfully delivering its statutory obligations with integrity. This Corporate Governance framework describes the structures, policies and processes that are in place in the Authority to deliver on these obligations and it provides for an objective assessment of management and corporate performance.

In developing the framework the Authority had regard to the good governance principles set out in the [Corporate Governance Standard for the Civil Service](#) in addition to a number of overarching principles as set out in the “International Framework: good Governance in the Public Sector” as follows:

Good governance supports a culture and ethos which ensures behaviour with integrity, a strong commitment to ethical values, and respect for the rule of law.

Good governance helps to define priorities and outcomes in terms of sustainable economic and societal benefits and to determine the policies and interventions necessary to optimise the achievement of these priorities and outcomes. It means implementing good practices in transparency, reporting, communications, audit and scrutiny to deliver effective accountability.

Good governance means developing the Authority’s capacity, including the capability of the leadership team, management and staff.

Good governance means managing risks and performance through robust internal control systems and effective performance management practices.

Good governance ensures openness, effective public consultation processes and comprehensive engagement with domestic and international stakeholders.<sup>1</sup>

The Authority communicates its governance arrangements to all staff, and stakeholders and also publishes the arrangements in accordance with the principles set out in the Civil Service Standard.

## **2. Overview of the Policing Authority**

The Policing Authority (‘Authority’) is an independent statutory body and was established on 1 January 2016. Our job is to oversee the performance of the Garda Síochána in relation to policing services, to promote public awareness of policing matters and to promote and support the continuous improvements in policing in Ireland. The statutory basis for the Authority is the Garda Síochána (Policing Authority and Miscellaneous Provisions) Act 2015 which amended the Garda Síochána Act 2005. The Garda Síochána Act 2005 (“the Act”) is the primary legislation under

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<sup>1</sup> Department of Public Expenditure and Reform Corporate Governance Standard cites this principles from the International Framework: Good Governance in the Public Sector (IFAC, CIFPA 2014)

which the Authority operates, and thus is the fundamental underlying instrument for the Authority's governance.

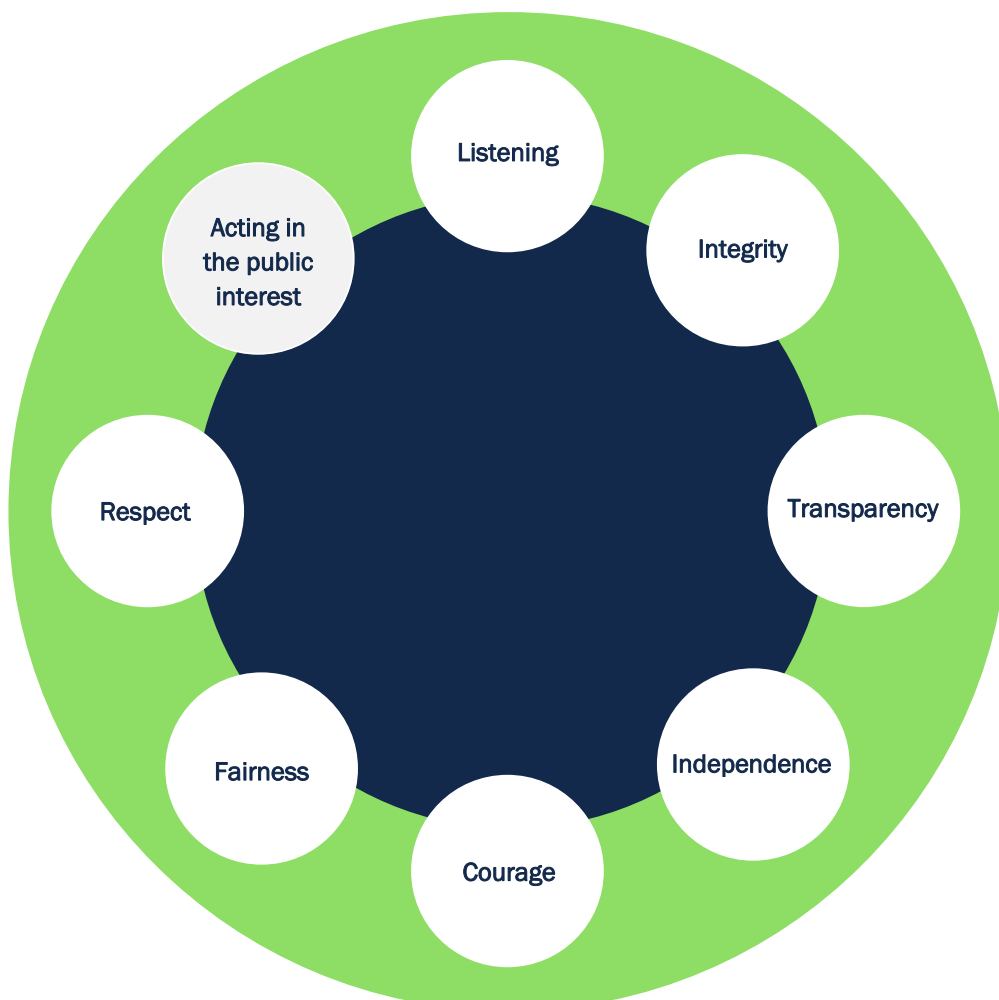
### **2.1. Vision, Mission and Values**

The Vision, Mission and Values of the Authority are articulated in its Strategy Statement for 2019-2021.

**Our Vision** is of a society served by a professional, impartial, constantly improving police organisation which deserves and enjoys the trust and support of the people

**Our Mission** is to drive excellent policing through valued and effective oversight and governance.

**Our Values** are set out below:



**Our values**

## **2.2. Behaviours and Culture**

To ensure successful delivery of our mission and our objectives, it is critical that we continue to pro-actively foster and maintain a culture that is informed by our shared values. This should include those set out in Civil Service Codes and other relevant legislative and regulatory frameworks in addition to the Authority's Behaviour Framework. All levels of the Authority and the organisation have a role to play in promoting good corporate governance.

In this regard we ensure that Authority members and staff are aware of our values and the behaviours required to realise them. The management and staff of the organisation are expected to support the shared values and comply with the governance framework in accordance with Authority policies and those of the wider Civil Service. Staff are made fully aware of the requirements and are circulated with the corporate and civil service policies, procedures and circulars in relation to behaviour and governance. These include the following:

- Code of Conduct for the Authority;
- Civil Service Code of Standards and Behaviour – A copy of the code is given to every staff member who must certify in writing that they have read it. The requirements of the code are brought to the attention of staff when appropriate;
- Ethics in Public Office Acts and the Standards in Public office Act 2001– An annual notification to relevant staff is issued in relation to the submission of statements of interests and an up-to-date register is maintained in the Office of the Chief Executive;
- The Authority's Behaviour Framework;
- Confidentiality requirements (i.e. the confidentiality requirements set down in Section 62M of the Act, and the Official Secrets Act );
- Protected Disclosures / Speaking up policy; and
- Regulation of lobbying legislation.

## **2.3. Organisation Structure**

### *Authority*

There are nine members of the Authority ('Members') as prescribed in the Act, being the Chairperson and eight ordinary members. The names and a short biography of the [Members](#) are published on the Authority website.

Members hold office for a period not exceeding four years, and may be reappointed for one further term. There is specific provision in the Act for four Members to be appointed for three years to facilitate staggering future re-appointments and thus maintain the experience and

knowledge of the Authority.<sup>2</sup> The Act provides for a gender balance among the membership of the Authority. Further details on the membership, criteria for appointment, knowledge, experience and terms and conditions of Members are set out in Sections 62C – 62G of the Act.

The identification of persons suitable for appointment as Members is managed by the Public Appointments Service (PAS) under the ['Guidelines on Appointments to State Boards' \(2014\)](#). Appointments (but not reappointments) require resolutions to be passed by each house of the Oireachtas recommending them. Members may only be removed where a resolution is passed by both Houses of the Oireachtas calling for the removal of the Member from office.

#### *Chief Executive<sup>3</sup>*

The Chief Executive is appointed by the Authority, with the consent of the Minister for Justice (the “Minister”) and the Minister for Public Expenditure and Reform. The first Chief Executive was selected through a Public Appointments Service competition, and designated by the Minister in advance of the establishment of the Authority before being formally appointed by the Authority following its establishment.

#### *Senior management team and staff*

The Authority has a Senior Management Team (SMT) with responsibility for delivering the objectives of the organisation in accordance with its strategy statement. The Policing Authority operates a matrix organisational structure to ensure the flexible deployment of resources and talents. This structure, shown in Appendix, sets out the key functional areas of operation of the Authority. The five key functions of the Policing Authority operating within this structure are as follows:

- Organisational Governance and Business Services
- Policing and Reform
- Policy and Research
- Appointments & Workforce Planning
- Communication & Engagement

Staff of the Authority are civil servants of the State and the Authority has sanction from the Minister for Public Expenditure and Reform to employ up to 39 staff.

## **2.4. Strategic Planning, Decision Making and Performance Management**

Strategic direction is provided for the organisation by the Authority. The strategic planning process involves the preparation of a Strategy Statement every three years which is

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<sup>2</sup> Section 62E (2) of the Act

<sup>3</sup> Section 62P of the Act

submitted to the Minister for Justice. The Strategy Statement is developed following detailed consideration by the Authority of its environment including its functions, values, stakeholders, strategic positioning and the risks faced. The process also includes public consultation.

This statement sets out the Authority's vision, mission and values, key objectives, outputs, outcomes and related strategies and performance indicators, including the most beneficial and efficient use of its resources. Once approved by the Authority, the Strategy Statement is submitted to the Minister who lays a copy before each House of the Oireachtas as soon as practicable.

The commitments and proposed actions in the strategy are reflected in annual organisational business plans, approved annually by the Authority. This annual business plan forms the basis of the work of the Executive and its implementation and monitoring forms a core part of the assessment of the performance of the Chief Executive and all staff.

The implementation of the Strategy Statement through the Annual Business Plan is monitored by the Authority and by the SMT through regular progress reports and formal quarterly reviews of performance against the targets set. The business planning process is designed to be flexible and to be adapted to meet changing needs and circumstances as they arise.

Business Planning cascades to the individual through the Performance Management Development System (PMDS). Under this system role profiles are agreed for each member of staff on an annual basis. The role profile outlines the functions and responsibilities of the individual staff member and their individual contribution to the achievement of business objectives of the unit and the wider organisation. Each individual sets annual goals and performance in relation to the achievement of these goals which is reviewed on a six monthly basis.

The Chief Executive and the SMT implement Authority decisions and manage the operations in line with the approved Strategy Statement and Annual Business Plans. They are also responsible for the effective operation of performance management within the organisation.

## ***2.5. Internal communications arrangements***

The Authority operates a matrix organisational structure to ensure the flexible deployment of resources and talents. An open, pro-active, collaborative and consistent internal communications system is central to the effective operation and development of the organisation. As a small office it is possible to communicate on an on-going basis with staff on all aspects of their work and on all relevant organisational matters and developments. This communication takes place through a variety of channels, both formal and informal, including staff meetings, staff engagement events, the Internal Newsfeast Newsletter, e-mail, individual meetings and the PMDS. The Authority has developed an agreed approach to internal communications which has been agreed with the Chief Executive and is reviewed

regularly to ensure effectiveness. The internal communication methods have been augmented and adjusted to facilitate new remote working arrangements.

Management operates a process of on-going review in order to nurture and build on the strong, positive performance culture which exists within the organisation.

## **2.6. Engagement with external stakeholders**

One of the functions of the Authority under the 2005 Act is to ensure that the public is provided with information about its functions and to “promote public awareness of matters relating to policing services”.<sup>4</sup> “Listening” is a key value of the Authority and it is intended to consult with the public and with other key stakeholders, such as joint policing committees and civil society to ensure openness and transparency in all aspects of our work.

The engagement and communication with stakeholders is carried out throughout day to day operations and also in a more structured way including for example meetings held in public with the Garda Commissioner<sup>5</sup>, published agendas and minutes of meetings, the Authority website, and individual Authority projects and initiatives. For remote working, external communication with all of the Authority’s stakeholders is supported by a new innovative on-line approach to consultation and the use of remote communication technologies, facilitating an expanded approach to engagement. Such engagement includes meetings in public and private with the Garda Commissioner and his senior team, Garda Appointment competitions, research events, Joint Policing Committee meetings, meetings with organisations who represent members of the public and meetings with other public sector organisations.

The Chairperson and the Chief Executive are the official spokespersons for the Authority. They may, if considered appropriate, designate another person to comment publicly on a specific subject consistent with the Authority’s position. The [Code of Conduct](#) deals with this matter specifically in Section 11 and is available on the Authority’s website. All routine external engagement by the Authority is performed by the SMT, led by the Chief Executive.

## **2.7. Review of effectiveness of the framework**

Governance effectiveness is reviewed in the context of the:

- Authority’s Annual Report outlining compliance with the Code of Practice for the Governance of State Bodies;
- Audit and Risk Committee oversight, which assesses amongst other things, the effectiveness of the internal control environment;

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<sup>4</sup> Section 62H (d)

<sup>5</sup> Section 62J (3) provides that “members of the public may attend, and the media shall be permitted to record and broadcast, not less than four meetings of the Authority and the Garda Commissioner each year.”



- Internal audit oversight;
- Audit of the Appropriation Account by the Comptroller and Auditor General; and
- Statement of Internal Control signed by the Accounting Officer as part of the Annual Appropriation Account.

Additionally a periodic review of the overall governance framework is carried out to ensure its effectiveness and that the Governance Framework is maintained and kept up to date.

### **3. Roles and assignment of responsibilities**

#### ***3.1. Functions of the Authority***

As earlier noted, the Act is the fundamental instrument for the Authority's governance. The overarching role of the Authority is to oversee the performance by the Garda Síochána of its functions relating to policing services and its functions, powers and duties as set out in Act include:

- Setting priorities and levels of performance for the Garda Síochána in relation to policing services;
- Approving the Strategy Statement and Annual Policing Plan submitted by the Garda Commissioner;
  - Keeping under review:
    - the performance by the Garda Síochána of its functions and the arrangements and strategies in place to support and enhance the performance of those functions;
    - the adequacy of:
      - the corporate governance arrangements and structures within the Garda Síochána;
      - the arrangements for the recruitment, training and development of the members and members of the civilian staff of the Garda Síochána;
      - the mechanisms in place within the Garda Síochána for the measurement of performance and accountability of members and staff; and
      - the arrangements for managing and deploying the resources available to the Garda Síochána so as to ensure the most beneficial, effective and efficient use of those resources;
- Holding regular meetings with the Garda Commissioner, at least 4 of which will be held in public and may be broadcast by the media each year;
- Responsibility for:
  - nominating persons for appointment by the Government to the posts of Garda Commissioner and Deputy Garda Commissioner following a selection

- process undertaken by the Public Appointments Service, and recommending their removal in certain circumstances;
  - appointing persons to the ranks of Garda Superintendent, Chief Superintendent and Assistant Commissioner (and removing them for reasons related to policing services);
  - appointment of the civilian staff of the Garda Síochána of grades equivalent to or above that of Chief Superintendent
- Issuing guidelines to Local Authorities and the Garda Commissioner concerning the establishment and maintenance of Joint Policing Committees (JPCs) and convening meetings of JPC chairpersons for the purpose of coordinating or facilitating the performance of their functions;
- Promoting the policing principles and public awareness of matters relating to policing services and supporting the continuous improvement of policing in the State;
- Undertaking, commissioning or assisting in research projects in respect of matters relating to policing services, which in the opinion of the Authority, may:
  - promote an improvement in standards for those matters and public awareness of them; or
  - contribute to a reduction in the number of complaints against members of the Garda Síochána in relation to those matters.
- Keeping itself generally informed as to:
  - complaints made against members of the Garda Síochána and the application of the Disciplinary Regulations; and
  - trends and patterns in crimes committed;
- Monitoring, assessing and reporting to the Minister on the measures taken by the Garda Síochána in relation to recommendations made in a report of the Garda Síochána Inspectorate; and
- Provision of information and advice to the Minister on a range of issues including:
  - The resources that are likely to be required by the Garda Síochána to perform its functions in each forthcoming financial year;
  - developments in respect of matters relating to policing services and recommendations to assist the Minister in co-ordinating and developing policy in that regard; and
  - best policing practice.

### **3.2. Authority role and responsibilities**

The Authority's role is to:

- provide leadership, vision and strategic direction within a strong internal compliance framework which enables risk to be assessed and managed;
- be a source of guidance, insight, wisdom and judgement to the Chief Executive and the SMT;
- appoint a Chief Executive Officer;

- ensure that a proper balance is achieved between the respective roles of the Authority, the Chairperson and the Executive;
- consider and determine the Authority's policies;
- oversee the implementation of that policy by holding the Chief Executive and the SMT to account for the performance of the organisation in the context of the Authority's statutory responsibilities, Strategy Statement and Annual Business Plans;
- set performance targets, including key financial targets and, in particular, to agree and closely monitor the budget; and
- ensure that the Authority behaves ethically and in a manner that accords with its core values.

#### *Authority Committees*

The Authority may establish Committees to assist and advise it in relation to the performance of its functions<sup>6</sup>. At this time, four such Committees, each chaired by a Member have been established as follows:

- Audit and Risk Committee;
- Garda Appointments, Quality Assurance and Selection Governance Committee
- Garda Organisational Development Committee; and
- Policing Strategy and Performance Committee.

### **3.3. Chairperson role and responsibilities**

As set out in the Code of Practice for the Governance of State Bodies the Chairperson is responsible for:

- setting the Authority's agenda and ensuring its focus on strategic issues;
- having an effective relationship with the Minister and keeping the Minister advised of matters arising in respect of the Authority;
- promoting a culture of openness and debate by facilitating the effective contribution of Members and ensuring constructive relations between Members and the Executive;
- agreeing and overseeing the Chief Executive's short and long-term performance objectives and facilitating his/her professional development;
- ensuring that the Members receive accurate, timely and clear information; and
- ensuring effective communication with stakeholders.

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<sup>6</sup> Section 62K of the Act

## ***Chief Executive role and responsibilities***

### *General role and responsibilities*

The Act sets out a number of specific responsibilities of the Chief Executive, specifically that the Chief Executive is required to:

1. Implement the policies and decisions of the Authority;
2. Manage and control generally the staff, administration and business of the Authority; and
3. Perform such other functions (if any) as may be required by the Authority or as may be authorised under the Act.<sup>7</sup>

The Chief Executive is entitled to speak and provide advice at any meeting of the Authority or Committee that he or she attends.<sup>8</sup>

The Chief Executive is required to provide the Authority with such information, including financial information, in respect of the performance of his or her functions as the Authority may require.<sup>9</sup>

In the performance of those statutory functions, the Chief Executive is responsible for:

- building and proactively developing a high performance, innovative and responsive organisation;
- ensuring compliance with all statutory obligations applicable to the organisation;
- policy development and the formulation and implementation of suitable strategies for Members' consideration;
- implementing the policies and decisions of the Authority;
- managing and developing staff of the organisation;
- financial management and administration of the organisation in the most efficient and cost effective manner;
- ensuring that the organisation complies with all government rules, regulations and policies, including procurement, financial, health and safety;
- reporting to and advising the Authority on its operations;
- ensure a positive, fair, healthy and safe working environment for staff;
- management of risk (in co-ordination with the Audit and Risk Committee), including keeping the Authority appropriately informed.
- maintaining a high standard of communication with the Authority; and
- performing any other functions as may be required by the Authority or are authorised by the Act.

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<sup>7</sup> Section 62.0(6)

<sup>8</sup> Section 62.0 (8)

<sup>9</sup> Section 62.0 (9)

### Role as Accounting Officer

Section 62R of the Garda Síochána Act 2005 (as amended) provides that the Chief Executive is the accounting officer in relation to the appropriation accounts of the Authority for the purposes of the Comptroller and Auditor General Acts 1866 to 1998.

As Accounting Officer s/he is responsible for:

- the safeguarding of public funds and property under his/her control;
- the regularity and propriety of all the transactions in each Appropriation Account bearing his/her signature;
- for the efficiency and economy of administration in the Authority;
- the signing of the Annual Appropriation Account;
- the signing of a Statement of Internal Financial Controls providing assurance on the internal financial control environment operating within the organisation.

The Statement of Internal Financial Control has particular regard to the financial control environment, the framework of administration, management reporting and internal control. It includes a statement of compliance with procurement guidelines and with circulars relating to the mandatory use of framework agreements and contracts.

Full details of the role and responsibilities can be found in the [Memorandum for Accounting Officers](#) and in the [Public Financial Procedures Booklet](#).

### **3.4. Senior Management Team role and responsibilities**

The Authority's executive operate within a matrix organisational structure. The Chief Executive and the Principal Officers shall comprise the SMT. As outlined in Appendix 1, the five key functions of the Authority operating within the matrix structure are as follows:

- Organisational Governance and Business Services
- Policing and Reform
- Policy and Research
- Appointments & Workforce Planning and
- Communication & Engagement.

Each senior manager will:

- Lead, manage and provide strategic direction for the development and delivery of the area of work for which they have responsibility;
- Be a member of the Authority SMT and contribute to the development and implementation of Authority strategies and plans;
- Support the Chief Executive in building and proactively developing a high performing, innovative and responsive organisation;

- Support the Chief Executive in building, maintaining and developing the Policing Authority through a combination of complex strategic leadership skills and sophisticated relationship management;
- Build the capability of the Authority to perform effectively in a matrix structure by managing, overseeing and developing staff;
- Deploy appropriate tools and techniques to underpin the functions of the Authority to effectively support its role in policy development, forward thinking and planning; and
- Carry out such other duties and responsibilities as are assigned from time to time by the Chief Executive and/or the Authority.

## **4. Management and Governance structures**

### **4.1. Authority**

The Act provides the Authority may determine its own procedures<sup>10</sup> subject to the Act and indeed the Act itself regulates certain aspects of business relating to meetings of the Authority and Committees. In determining the procedures by which it conducts its business, the Authority adopted [Standing Orders](#) and a [Code of Conduct](#), both of which are available on the Authority's website.

In its governance role, the Authority provides the framework for decision-making undertaken by staff who are given the responsibility of delivering the Authority's remit. To facilitate this, the Authority has approved a scheme of delegations detailing matters reserved to the Authority.

### **4.2. Committees**

Committees established by the Authority have Terms of Reference approved by the Authority, which shall at a minimum include its composition and membership, its remit, its reporting responsibility to the Authority and the timeframe for its work. The terms of reference for the Committees noted above are [published on the Authority's website](#).

Update from Committees is a standing agenda item at each Authority meeting, where the Chairperson of each Committee provides a verbal update on the Committee's work to the Authority.

Each Committee is provided with a secretarial resource and the Committee Chairperson keeps the Chief Executive informed of any work which may require resources additional to that.

### **4.3. Senior Management Team**

The role of the Executive is to implement the policies and decisions of the Authority. In addition, it is the role of the Executive to keep the Authority informed of relevant developments (including any material risks) and to support the Authority's work by providing the relevant support and expertise in relation to policy development at both the level of the Authority and at committee level.

Continuing to build the expertise of the Executive on an on-going basis is key to achieving the Authority's objectives. The Chief Executive and the other members of the SMT play a central role in this challenge. In addition to increasing the capacity of the Executive, ensuring effective communication and a good flow of information between the Executive and the Authority is crucial to the long term development of both the Authority and the Executive.

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<sup>10</sup> Section 62J (11) of the Act

The procedures and initiatives to provide accountability and assurance from the Executive to the Authority are set out in the table below.

<b>Procedure / Initiative</b>	<b>Accountability to</b>
An annual organisational business plan are prepared by the management team and approved annually by the Authority.	<i>Authority</i>
An annual budget is prepared for approval by the Authority with support from the SMT.	<i>Authority</i>
Performance Management and Development System for staff members is linked directly to the annual organisational business plan.	<i>Authority and Chief Executive</i>
An effective Risk Management System is implemented with risk management being a standing agenda item at Authority meetings and SMT meetings.	<i>Authority and Chief Executive</i>
On a monthly basis the Chief Executive presents a written operational report to the Authority, including a financial report for the year to date and responds to Members' questions.	<i>Authority</i>
The Chief Executive attends Authority meetings on a monthly basis and is available to respond to Members' questions on any aspect of the Authority's statutory responsibilities, Strategy Statement and Annual Business Plans.	<i>Authority</i>
Members of the Executive attend Committee meetings and support the relevant Committee by preparing information, reports and updates and performing work of the Committee as directed.	<i>Authority</i>
The SMT meet twice per month or as often as required. Actions arising from these meetings are documented and followed up at the subsequent meeting.	<i>Chief Executive</i>
All staff meet on a monthly basis with their direct supervisor to discuss ongoing work and agree on priorities for the following month. Actions arising from these meetings will be documented and followed up at the subsequent meeting.	<i>Chief Executive</i>
A rolling log of actions agreed at Authority meetings and Committee meetings is maintained by the Authority and Committee secretaries and the status of this is reviewed at each SMT meeting.	<i>Chief Executive</i>



Procedure / Initiative	Accountability to
<p>A listing of relevant Statutory Requirements or Established Compliance Obligations is set out in Appendix 2 and on bi-annual quarterly basis this is reviewed by the SMT A compliance framework will be developed by the Executive to support each of these obligations.</p>	<p><i>Chief Executive</i></p>

## 5. Audit, Assurance and Compliance Arrangements

### 5.1. Organisational Governance and Business Services Functions

A range of governance and business services functions have been put in place that are essential for the effective operation of the organisation. The key functions are set out below. Responsibility for each functional area is assigned to a nominated member of the SMT. The Authority has taken steps to ensure that an appropriate control environment is in place by:

- Clearly defining management responsibilities;
- Setting regular reporting requirements concerning financial, risk and governance matters;
- Ensuring that staff are appropriately skilled and experienced; and
- Seeking to establish a strong culture and values, which encourage high standards of ethical behaviour across the organisation.

#### *Finance*

The Authority's Finance Officer is responsible for the management of the Authority's Vote as approved by the Oireachtas for both expenditure and income. Responsibilities in this area include the preparation of the annual budget based on approved funding. The annual budget is recommended for approval by the Chief Executive to the Authority.

Budgets are monitored closely with monthly reports furnished to the SMT and to the Authority. The Corporate Services Division is responsible of the preparation of the Annual Appropriation Account for signature by the Accounting Officer.

The Financial Shared Services Centre of the Department of Justice provides a Financial Management system and processes a range of financial services on behalf of the Authority including the payment of salaries, invoices and travel & subsistence. A service level agreement has been put in place to manage this.

#### *Procurement*

The Authority acknowledges its obligations to comply with National and EU policies together with the delivery of value for money. The organisation therefore operates in accordance with the policy and rules set out in the Department of Finance Public Procurement Guidelines which are available on the [Office of Government Procurement](#) (OGP) website which govern all procurement activity and ensures the objectives and key principles of competition, equality of treatment and transparency which underpin national and EU rules, are met. The services provided by the OGP and the procurement frameworks in place are utilised where relevant.

Each member of the SMT takes a lead role, within their area of responsibility, in promoting awareness of our procurement obligations both at national and EU level. Members of the SMT ensure that requests for goods and services are requested on a timely basis to facilitate compliance with procedures without delay to operations. The Authority's Procurement Officer provides an oversight and support role with a view to ensuring compliance with procurement legislation.

## **5.2. Audit and Risk Committee**

As set out above an Audit and Risk Committee of the Authority has been established and its Terms of Reference are available [on the Authority's website](#).

The Audit and Risk Committee is fundamental to ensuring that the Authority operates according to good governance, accounting and auditing standards, and adopts appropriate internal control, audit and risk management arrangements.

As set out in the Charter of the Audit and Risk Committee, the Committee is part of the Policing Authority control environment, tasked with providing independent advice to the Accounting Officer and the Authority and supporting them in their responsibilities for issues of risk, internal control and governance. In so doing the Committee will review the comprehensiveness, reliability and integrity of assurances to the Authority and the Accounting Officer, including the suitability and robustness of the organisation's internal control, internal audit, risk management and governance systems and procedures.

Minutes of each Audit and Risk Committee meeting will be circulated to all Authority members with relevant reports and the Committee will report at least annually to the Authority and the Chief Executive. The Authority's Annual Report will set out an overview of the work of the Committee.

## **5.3. External Audit**

The Comptroller and Auditor General is the external auditor of the Authority and will meet with the Audit and Risk Committee directly as necessary and at least once per year.

## **5.4. Internal Audit**

The Authority is too small an entity to justify staffing a full-time internal audit unit, but the Audit and Risk Committee will work with management and lead the process of putting in place and overseeing an internal audit service.

## 6. Entities with which the Authority has direct relationships

### 6.1. Department of Justice

The Policing Authority is an independent statutory body.<sup>11</sup>

A number of the functions of the Policing Authority set out in the Act, require the Authority to either consult, advise or inform the Minister or the Government on various matters. Within this context, it is important that the Authority and the Department of Justice ('Department') work to ensure a good working relationship with each other.

A "Governance Framework - Relationship and Support Agreement" has been agreed with the Department. This agreement describes the key roles and responsibilities which underpin the relationship between the Authority on the one hand and the Department on the other. It also sets out the key supports that will be provided to the Authority by the Department and the corresponding accountability that the Authority has to the Minister. In addition to this agreement, a [\*Performance Delivery Agreement\*](#) with the Department, which was signed in March 2021, sets out the annual targets agreed between the Authority and the Department.

The Authority will provide the Department with a copy of its risk register on a quarterly basis.

In the exercise of its statutory functions, the Authority is wholly independent and as a publicly funded body it is appropriately accountable to the Oireachtas and the Minister. A list of the various reporting obligations of the Policing Authority is set out in Appendix 4.

### 6.2. Other key relationships

The key reform in the justice sector of creating an independent Policing Authority envisages a policing accountability and oversight regime of the Garda Síochána that comprises various interlinked and interdependent roles. In particular, the Authority has developed direct relationships with the:

- Garda Síochána;
- Garda Inspectorate;
- Garda Síochána Ombudsman Commission;
- Department of Public Expenditure and Reform; and
- Public Appointments Service.

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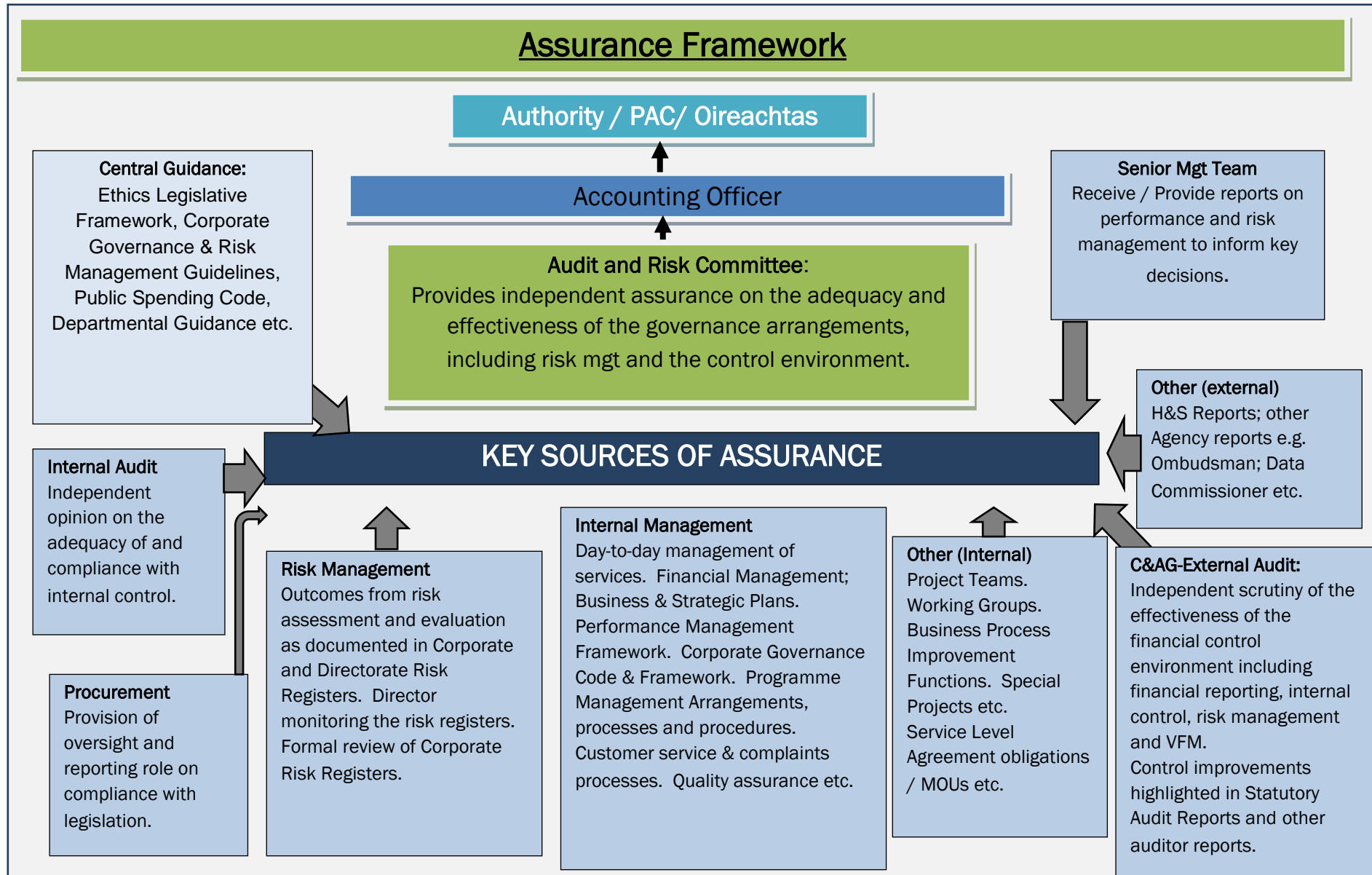
<sup>11</sup> Section 62A(7) provides "Subject to this Act, the Authority shall be independent in the performance of its functions"

While this document's focus is on the Authority's governance relationship, the Authority's relationships with the various other actors in this environment will be fundamental to its operational success.

**Appendix 1 – Structure of the Policing Authority**

<b>Organisational Governance and Business Services</b>	<b>Policing and Reform</b>	<b>Policy and Research</b>	<b>Appointments &amp; Workforce planning</b>	<b>Communication &amp; Engagement</b>
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Appendix 2 – Assurance Framework



### Appendix 3 –Listing of key statutory or compliance obligations

1. Code of Practice for the Governance of State Bodies
2. Corporate Governance Standard for the Civil Service
3. Garda Síochána Act 2005
4. Public Financial Procedures
5. Public Procurement Procedures and Public Spending Code
6. Data Protection legislation
7. Freedom of Information legislation
8. Ethics/Standards in Public Office obligations
9. National Archives Act
10. Taxes Consolidation Act 1997 <sup>12</sup>
11. Official Languages legislation
12. Employment Law and Civil Service HR legislative provisions
13. Disability legislation
14. Health and Safety legislation
15. Prompt Payments legislation
16. The Public Service Management Act 1997
17. Submission of Annual Report to the Minister
18. Lobbying regulation legislation

Note - A compliance framework will also be developed by the Executive to support and ensure compliance with each of these obligations.

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<sup>12</sup> Government Agencies should comply with tax and duties legislation and should ensure that all liabilities arising from such legislation are paid on or before the relevant due dates.



#### Appendix 4 – External reporting and accountability

Legal provision or Action	Reporting to
The Authority shall keep the Minister informed of matters relevant to the accountability of the Government to the Houses of the Oireachtas <sup>13</sup>	<i>The Minister</i>
The Authority shall provide information and advice to the Minister with regard to matters relating to policing services. <sup>14</sup>	<i>The Minister</i>
The Authority shall keep the Minister informed of developments in respect of matters relating to policing services and make recommendations to assist the Minister in co-ordinating and developing policy in that regard. <sup>15</sup>	<i>The Minister</i>
In the event that the Authority exercises its power to request the Garda Inspectorate to perform an inspection or inquiry in relation to any policing matter, it shall notify the Minister of a request made by it and will provide the Minister with a copy of the related report as soon as practicable. <sup>16</sup>	<i>The Minister</i>
Members of the public may attend, and the media shall be permitted to record and broadcast, not less than four meetings of the Authority with the Garda Commissioner in each year <sup>17</sup> .	<i>The Public</i>
The Authority is required to produce a strategy statement every three years and submit it to the Minister for Justice. This statement shall set out its key objectives, outputs and related strategies, including the most beneficial and efficient use of its resources. Once received, the Minister shall lay a copy of the statement before each House of the Oireachtas as soon as practicable <sup>18</sup> .	<i>The Minister, Government, Oireachtas and the Public</i>
The Authority is required to produce an Annual Report on its activities to the Minister no later than 3 months after the end of the year to which the report relates. The Annual Report will be developed by the Executive and approved by the Authority. Once received, the Minister shall lay a copy of the statement before each House of the Oireachtas as soon as practicable <sup>19</sup> .	<i>The Minister, Government, Oireachtas and the Public</i>
Within 2 years of its establishment (i.e. by 1 January 2018), the Authority is required to submit a report to the Minister on its effectiveness and the adequacy of the functions assigned to it under the legislation. Such a report shall include any recommendations for improving its effectiveness that the Authority wishes to make. The Minister will cause this report to be laid before the Houses of the Oireachtas <sup>19</sup> .	<i>The Minister, Government, Oireachtas and the Public</i>

<sup>13</sup> 62 H (1) (h) of the Act

<sup>14</sup> 62 H (1) (i) of the Act

<sup>15</sup> 62 H (2) (e) of the Act

<sup>16</sup> Section 117 of the Act

<sup>17</sup> 62 J of the Act

<sup>18</sup> 62N of the Act

<sup>19</sup> 62O of the Act

<b>Legal provision or Action</b>	<b>Reporting to</b>
At the end of each 5 year period commencing with the establishment day of the Authority, the Authority shall submit to the Minister a report reviewing the general performance of its functions in the preceding 5 years. Once received, the Minister shall lay a copy of the statement before each House of the Oireachtas as soon as practicable. <sup>19</sup>	<i>The Minister, Government, Oireachtas and the Public</i>
The Authority may make any other reports that it considers appropriate for drawing to the attention of the Minister matters that have come to its notice and that, in its opinion, should, because of their gravity or other exceptional circumstances, be the subject of a special report to the Minister. Once received, the Minister shall lay a copy of the statement before each House of the Oireachtas as soon as practicable. <sup>19</sup>	<i>The Minister, Government, Oireachtas and the Public</i>
The Minister may request the Authority to prepare and submit to him or her a report in respect of any matter relating to policing services, and the Authority shall comply with the request as soon as practicable after receiving it. Once received, the Minister shall lay a copy of the statement before each House of the Oireachtas as soon as practicable. <sup>19</sup>	<i>The Minister, Government, Oireachtas and the Public</i>
The Chief Executive is the Accounting Officer <sup>20</sup> in relation to the appropriation accounts of the Authority for the purposes of the Comptroller and Auditor General Acts 1866 to 1998, and is accordingly responsible for ensuring the economy and efficiency of the Authority in the use of its resources and overseeing the systems, procedures and practices used by the Authority in evaluating the effectiveness of its operations. As Accounting Officer s/he is accountable to the Public Accounts Committee in respect of the regularity and propriety of all the transactions in each Appropriation Account bearing his or her signature.	<i>The Minister for Justice, the Minister for Public Expenditure and Reform, Government, Oireachtas and the Public</i>
The Chief Executive shall give account before Committees of the Oireachtas regarding the general administration of the Authority. <sup>21</sup>	<i>Oireachtas and the Public</i>
As Accounting Officer the Chief Executive shall sign a Statement of Internal Control confirming that an effective system of internal financial control is maintained by the organisation.	<i>Oireachtas and the Public</i>
The remuneration and expenses of Members and the Chief Executive will be published annually by the Authority.	<i>The Minister, Government, Oireachtas and the Public</i>

<sup>20</sup> 62R of the Act

<sup>21</sup> 63S of the Act