



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

Minutes of Meeting of Audit & Risk Committee

Date: 9 February 2017

Venue: 90 North King Street, Dublin 7.

Attendance

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

Apologies: Helen Hall

Secretary: David Murphy

Executive: Aileen Healy

Visitors: Grace Cantwell – Internal Audit (Crowleys DFK) for Items 1.3 -1.4.

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

- 1.1. Chair's opening remarks
- 1.2. Governance
 - Arrangements for Self-Assessment Evaluation of Policing Authority effectiveness
 - Draft Self-Assessment Questionnaire
- 1.3. Audit
 - Financial Report
 - Introductory meeting with Internal Audit (contract, work plan and priorities)
 - Draft Internal Audit Charter
 - External audit update
- 1.4. Risk
 - Organisation and strategic update
 - Draft Corporate Priorities
 - Draft high level Risk List
- 1.5. Dates of forthcoming meetings
- 1.6. AOB

2. Actions and matters of note

2.1. Chair's Opening remarks

The minutes of 22nd November 2016 were approved and cleared for publication.

Members indicated that earlier circulation of meeting papers would be helpful.

2.2. Governance

The arrangements for the Authority self-assessment, which will be undertaken in March with an external facilitator, were discussed. It was noted that it would have been preferable to undertake the self- evaluation process in conjunction with the Authority's Strategy Day, however this has not been possible to arrange due to scheduling difficulties. A report of the self-assessment review will be prepared for the Committee.

The draft Self-Assessment Evaluation Questionnaire was reviewed and, subject to drafting changes, recommended to the Authority. It is intended that the results of the survey will form the basis of a data bank to facilitate longitudinal review and comparison over time, hence it is desirable to include questions across the whole range of governance issues although some are less relevant to the Authority in its first year of operation. Questions have also been included to reflect the unique nature of the Authority's engagement with the Garda Commissioner and meetings in public.

It was noted that the Authority's Code of Conduct had been recently revised.

2.3. Audit

The Authority's financial reports were considered and it was agreed that monthly reports would be circulated to Committee members.

The low level of expenditure to date was noted due to staffing not yet being in place and it was agreed that as the Authority grows and there is more clarity in relation to budgets, it will be helpful to have a variance report and more analysis of expenditure and budgets.

There was concern that, due to the significant underspend in 2016, the level of budgetary provision would not be maintained, however it was confirmed that the 2017 estimates provide for no change in the level of expenditure for the Authority. Nevertheless, the Estimates process for 2018 needs to ensure that the level of funding provision for the Authority is adequate to meet its requirements.

Ms. Grace Cantwell of Crowleys DFK joined the meeting. It was confirmed that Crowleys DFK has been engaged as the Authority's internal auditor for a period of 3 years following the recent procurement process. A senior representative from the Internal Audit Service was invited to attend future meetings.

Internal Audit updated the Committee in relation to the initial work which is planned in the coming months, including:

- Preparation of an Internal Audit Charter;
- Preparation of an audit plan – this will be prepared on the basis of a risk assessment and initial meetings with the senior management team are scheduled to commence this process. A draft plan will be presented to the next meeting of the Committee; and
- A high level review of internal controls – This has been identified as the first audit assignment and is planned to be undertaken prior to the end of March so as to give assurance to the Accounting Officer in relation to the Appropriation Account and the Chairperson of the Authority in relation to compliance with the requirements of the Code of Practice for the Governance of State Bodies.

It was noted that the preparation of the Annual Appropriation Account is well advanced and that the C&AG plan to undertake their audit in March.

2.4. Risk

The Chair updated the Committee in relation to the ongoing work relating to the establishment of the Authority including staffing, functions and other arrangements.

The Authority's draft Corporate Priorities for 2017 were discussed, with particular regard to risk identification. It was noted that the Authority's functions in relation to the selection and appointment of certain senior Garda ranks had been commenced with effect from 1 January. The need to recruit staff to put the sanctioned complement in place by end 2017 was also noted in light of ensuring the need for adequate resources to be in place to achieve the Authority's objectives.

Members discussed the key risks arising from the Authority's functions and the early stage of its establishment. The high level of risk associated with the new appointments function and the consequent need for documented practices and procedures for these processes, in addition to the need for ongoing evaluation of these processes, were noted.

The draft Risk Register was discussed and Members gave feedback to the Executive. It was agreed that further work would be required, which should be reviewed by Internal Audit, in advance of the next meeting, with a view to agreeing a draft risk register for circulation to the Authority.

2.5. Other Business

The next Committee meeting is scheduled for Tuesday 9th May 2017.