



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

Minutes of Meeting of Audit & Risk Committee

Date: 9 May 2017

Venue: 90 North King Street, Dublin 7.

Attendance

Committee: Moling Ryan (Chair), Melanie Pine

Apologies: Ronan Nolan

Secretary: David Murphy

Executive: Helen Hall, Aileen Healy

Also in Attendance: Tony Cooney – Internal Audit Provider (Crowleys DFK) for Items 1.3 -1.6.

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

- 1.1. Closed Session – Committee members only
- 1.2. Chair's opening remarks
- 1.3. Governance
 - Report on Arrangement for Self-Assessment Evaluation of Policing Authority effectiveness
 - Complaints processes
- 1.4. Audit
 - Financial Report – April 2017
 - Internal Audit Charter
 - Draft Internal Audit Plan 2016 - 18
 - Draft Internal Audit report on Internal Controls
 - Chairperson's Statement on Internal Controls
 - External audit update – Matters arising from C&AG Audit
- 1.5. Risk
 - Draft Risk Register
- 1.6. AOB
 - Dates of forthcoming meetings

2. Actions and matters of note

2.1. Chair's Opening Remarks

The minutes of 9th February 2017 were approved and cleared for publication.

2.2. Governance

The report of the Authority's self-assessment evaluation was reviewed and it was agreed that the Committee will follow-up on a quarterly basis on progress in implementing the

agreed actions arising and keep compliance with the Code of Practice for the Governance of State Bodies under review.

It was agreed that a briefing will be prepared for the Authority on the recent review by the Scottish Police Authority of its governance arrangements.

There was a discussion on the Authority's complaint processes in particular the role of the Chair of the Audit and Risk Committee. Some suggestions for improvement in processes were made for consideration by the Authority in the context of review of the procedures. The Committee and the Internal Auditor noted that the Executive deal with complaints in a very comprehensive manner considering the Authority is not a complaint handling body.

2.3. Audit

The Financial Report for April 2017 was reviewed. It was agreed that the Secretary will circulate the monthly financial reports to the Committee by email.

The Internal Audit Charter was reviewed and approved.

The Internal Auditor presented the draft Internal Audit Plan 2016 – 18 and there was a detailed discussion of the basis for the plan and of the areas which the committee felt should be covered. Clarification was provided in relation to the scoping of the audits which it was agreed would be subject to further discussion during the planning stages of each audit. The plan was approved subject to the drafting changes discussed.

The Internal Auditor agreed to provide any material or advice that they may have in relation to preparation for General Data Protection Regulation (GDPR).

The Draft Internal Audit report on the Review of Internal Controls was discussed. It was noted from the management comments that all of the recommendations were accepted.

There was a discussion in relation to the following issues arising from matters noted in this audit and from the C&AG audit of the Appropriation Accounts:

- difficulties arising due to the fact that the Authority is not yet a client of PeoplePoint and the PSSC, which gives rise to complex monthly transactions and lack of control over payroll and lack of access to payroll records. It was agreed that the Chair would write to the National Shared Services Office to express concern in relation to this matter and the need to urgently progress the set-up of the Authority on the Peoplepoint and PSSC systems.
- The fact that Ethics returns were not on file for all Authority members despite the lack of a statutory requirements to file a 'nil' return. The Committee

recommended that all Authority members be requested to provide annual ethics and interests declarations even where there is 'nil' response.

The Chairperson's Statement on Internal Controls was considered and approved by the Committee. It was noted that this was a new requirement under the revised Code of Practice for the Governance of State Bodies.

The C&AG issues note in relation to matters arising from their audit of the 2016 Appropriation Account together with recommendations and draft management comments was considered. It was noted that no major issues had arisen and that the majority of the recommendations had been accepted and in some cases were already implemented as reflected in the management response.

2.4. Risk

The Committee considered the draft Risk Register in detail and it was agreed that a further draft to reflect the matters discussed, would be circulated to the Committee in the coming days with a view to approval for provision of the draft to the Authority for discussion.

2.5. Other Business

Committees meeting for the remainder of the year were scheduled for:

- Tuesday 18th July 2017.
- Tuesday 10 October 2017.