

Minutes of Meeting of Audit & Risk Committee

Date: 13 February 2018

Venue: 90 North King Street, Dublin 7.

Attendance

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

Secretary: David Murphy

Executive: Helen Hall, Aileen Healy, Clare Kelly, Anne Keeley for Item 1.4 (part)

Visitors: Tony Cooney – Internal Audit provider, Crowleys DFK for Item 1.4 (part)

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:

- Apologies;
- Agenda;
- Minutes and matters arising;
- Correspondence;
- Chief Executive's update.

1.3 Governance

- Draft Audit Committee work plan 2018;
- Update on Authority effectiveness review;
- Draft annual report of the Audit and Risk Committee for 2017.

1.4 Audit

- Financial Report;
- Review of Expenditure area – Travel & Subsistence;
- Internal Audit work plan 2018;
- Internal Audit update and reports;
- Internal Audit annual report to the Audit and Risk Committee.

1.5 Risk

- Review of Risk Register.

1.6 AOB

2. Chair's Opening Remarks

The minutes of 14th December 2017 were approved and cleared for publication. The Committee log of actions was reviewed and progress on actions noted.

The Chief Executive briefed the Committee on the work of the Authority in recent months, in particular:

- The Authority's recent submission to the Commission on the Future of Policing
- Major work currently underway including in relation to the recruitment of a new Garda Commissioner
- The year-end status of the Corporate Priorities 2017, noting the significant additional work that was undertaken during the year;
- The Corporate Priorities for 2018;
- Preparations for GDPR, noting that there is an implementation plan which is monitored on a monthly basis.

The Committee noted the response from the Office of the C&AG to a letter from the Accounting Officer regarding the categorisation of the findings of the 2016 Appropriation account as 'high' given the nature of the matters arising. The C&AG accepted the arguments presented and concluded that the ratings for the issues could be reduced having regard to the materiality and the nature of the matters arising.

3. Governance

The Committee considered and approved the 2018 Audit Committee Work Plan. It was noted that additional areas of expenditure for examination would be identified as the year progresses.

It was noted that the Authority self-assessment evaluation of effectiveness is currently being conducted and a report on the results will be prepared for the Committee.

The Committee reviewed and approved its Annual Report for 2017 for presentation to the Authority. The Committee noted the extensive and high-quality support it receives from the Executive. Concern has been expressed in relation to the late receipt of certain papers just a very short time before meetings and this is being addressed.

4. Audit

The Report on Expenditure for January was considered. No notable issues arose. The Committee welcomed the new format of the expenditure report and made some suggestions for further analysis. It was noted that the Authority will transition to the shared services platform for HR and Payroll in March 2018.

The Committee received a presentation on Travel and Subsistence expenditure and there was a discussion in relation to the procedures and controls in place to mitigate against risk.

The Committee reviewed the effectiveness of the internal audit function in 2017 after its first full year of operation. It was noted that a total of five audits have been undertaken to date (4 in 2017 and 1 to date in 2018) with generally positive results. However some concern was noted in relation to changes of staffing dealing with the Authority and the consequent knowledge and understanding of the Authority's work and operations.

The Committee met with the Internal Auditor and had a frank discussion designed to ensure a continuing effective working relationship in 2018. It also noted the internal auditor's annual report for 2017. The Committee considered the draft report on the audit of ICT controls and sought further clarification from the internal Auditor in relation to a matter. The Committee approved the proposed revised internal audit plans for 2018 and 2019.

5. Risk

The Committee reviewed the Authority's Risk Register which has been revised to take account of feedback from the Committee in relation to format, consolidation and ranking of risk and welcomed the improvements. It was agreed that the Register should be provided for review by the Authority. It was agreed that the most significant risks (10) would be presented to the Board on a monthly basis and the High Risk Report for February was noted. The procedure for considering and reporting risk in the Authority was discussed.

6. Other Business

The next Committee meeting is scheduled for 27 March 2018.