



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

Minutes of Meeting of Audit & Risk Committee

Date: 27 March 2018

Venue: 90 North King Street, Dublin 7.

Attendance

Committee: Moling Ryan (Chair), Melanie Pine, Ronan Nolan
Secretary: David Murphy
Executive: Aileen Healy, Clare Kelly
Apologies: Helen Hall, Chief Executive
Visitors: Rosalyn Banua – Internal Audit provider, Crowleys DFK - for Item 1.4 Audit (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

- Update on Authority Effectiveness Review
- Statement of Internal Control.

1.4 Audit

- February Financial Report
- Internal Audit reports
 - ICT
 - Review of Controls
- Update on Appropriation Account 2018

1.5 Risk

- Review of Risk Register.

1.6 AOB

2. Chair's Opening Remarks

The minutes of the Committee's meeting on 13 February 2018 were approved and cleared for publication. The Committee log of actions was reviewed and progress on actions noted.

The Head of Governance and Corporate Services provided an update to the Committee on recent issues and events.

3. Governance

An update was provided on the status of the self-assessment survey and it was agreed that the statistical results would be compiled for the Committee at its next meeting. A self-assessment survey for the Committee is also being prepared with reference to the guidance in the Code of Practice for the Governance of State Bodies.

The Committee reviewed the Chairperson's Statement of Internal Control (SIC) which is required to be published in the Authority's Annual Report for 2017. The report was considered in the light of the review of internal controls undertaken by Internal Audit. The Committee approved the SIC noting that it was supported by the outcome of the review.

4. Audit

The monthly Financial Report was noted. An update on the transition to HR and payroll shared services was provided and the risks associated with outsourcing these services were considered.

The draft Appropriation Account was presented for information and reviewed by the Committee. Members noted the limitations of reporting on a cash basis and discussed the adequacy of resources for the Authority in 2018 in light of 2017 expenditure levels.

The Internal Audit provider presented final audit reports in relation to the following audits:

- ICT Controls; and
- Review of Internal Controls 2017.

The Committee discussed the findings and recommendations with the auditors. The auditors' conclusion that there were no significant findings in relation to the internal control system was noted which was very reassuring. A number of low ranked recommendations were noted and are being implemented.

In relation to the ICT audit, it was noted that while the Internal Auditor had received verbal assurance with regard to in-house internal audit reviews of ICT matters by the service provider, access had not been given to the relevant reports. The importance of continued engagement with the ICT provider, in particular the provision of their internal audit reports and strengthening of the service level agreement for the provision of ICT services was emphasised.

The final audit reports are to be provided to the Authority.

5. Risk

The Committee reviewed the Risk Register and their discussion focused on the risk mitigation actions, noting that some further refinement is required as the register evolves. The high likelihood of emerging risk, due to the nature of the environment, was noted as was the importance of ongoing identification of risk and its reflection in the Risk Register in an agile manner.

The Committee will review the register again at the next meeting.

There was a discussion of current risks, rating of these risks and the internal controls required to mitigate them and the issues noted will be taken into account by the Chief Risk Officer in updating the Register.

6. Other Business

The next Committee meeting is scheduled for 1 May 2018.