



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

Minutes of Meeting of Audit & Risk Committee

Date: 18 September 2018

Venue: 90 North King Street, Dublin 7.

Attendance

Committee: Moling Ryan (Chair), Melanie Pine

Secretary: David Murphy

Executive: Aileen Healy, Clare Kelly

Apologies: Ronan Nolan, Helen Hall

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

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

1.1 Closed Session – Committee members only

1.2 Chair's opening remarks:

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

1.3 Governance

- Draft Report of the Authority's Self-Assessment Survey
- Review of Audit and Risk Committee Charter

1.4 Audit

- Financial Report at 31 August 2018
- Expenditure Reports
- Draft Internal Audit reports
- Update on Internal Audit of Risk Management

1.5 Risk

- Review of Risk Register
- High Risk Report – September 2018
- Draft Risk Management Policy

1.6 Other Business

2. Chair's Opening Remarks

The minutes of the Committee meeting on 1 May 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 gave an update on recent issues and events.

3. Governance

The draft report on the Authority's Self-Assessment Survey was reviewed. There was discussion of actions arising in light of the matters noted and it was agreed that the report would be brought to the next Authority meeting. There was an initial discussion regarding the approach to conducting the 2018 evaluation of performance when an external evaluation is due.

The Committee reviewed its Charter, as required on an annual basis, and agreed that no changes were required at this time.

4. Audit

The monthly Financial Report was noted. The Finance Officer confirmed that the audit of the Authority's 2017 Appropriation Account has been completed by the Comptroller and Auditor General and will be published later in the month in the C&AG Appropriation accounts publication. Consideration was given to possible areas of expenditure on which a presentation would be made to the Committee at future meetings.

A brief update was provided on the 2019 Estimates process which is underway in advance of budget Day on 9 October.

The Head of Internal Audit presented the draft reports of recent internal audit reviews on the Complaints Management Systems and of Procurement and Purchase to Pay procedures noting that the majority of the findings were low with one medium recommendation, noting that no issues had arisen in that case but making recommendations for improved controls. The reports were approved and it was agreed that they will be provided to the Authority.

An update was provided on progress on the audit of risk management and it was confirmed that a draft report would be available for management comment shortly. It was noted that the Risk Management system was well-embedded in the organisation, that overall good progress had been achieved in the area and that the level of engagement in the organisation was good.

The Internal Audit plan was discussed and it was agreed that it should be amended to bring the audit of Data Protection systems and procedures forward to 2018 and to undertake the audit of payroll in 2019.

5. Risk

The Committee were provided with an update on high risks and discussed a number of updates. The format of the Risk Register which had been revised to incorporate a number of improvements was approved. Members thanked the Executive for the work undertaken and agreed that the new format supported the dynamic nature of the register as a living document.

The Committee considered the draft Risk Management Policy and agreed that it should be submitted to the Authority for consideration and approval, subject to drafting.

It was agreed that in future the High Risk Report provided to the Authority on a monthly basis would include a high level commentary from the Chief Risk Officer and be circulated to the committee for information.

6. Other Business

The next Committee meeting is scheduled for 4 December 2018.