



AN TÚDARÁS PÓILÍNEACHTA  
POLICING AUTHORITY

## Minutes of Meeting of Audit and Risk Committee

**Date:** 19 September 2024

**Venue:** Policing Authority Office, 90 North King Street, Dublin 7

### Attendance:

<b>Committee</b>	Anthony Harbinson (Committee Chair), Declan Hoban, Geraldine Smith
<b>Secretary</b>	Philip Cox
<b>Executive</b>	John Gallagher, James Kiernan, Shona Keeshan, David Finn, John McCole, Amber Hughes
<b>Visitors</b>	Sinéad Keane, Audit Manager, Office of the Comptroller and Auditor General ( <i>item 3.1 only</i> ) Vincent Tao, Partner, Crowleys DFK (Internal Audit Provider) ( <i>item 4.2 only</i> )

### 1. Closed Session

Committee members did not exercise the standing option to conduct a closed session.

### 2. Chair's Opening Remarks

The Chair welcomed the Committee members, the Secretary, and the supporting Executive staff members.

The agenda was approved by the Committee and no conflicts of interest were raised. The minutes of the June meeting were approved with minor changes. Letter to Deputy Secretary, Department of Finance re commencement of PSCS Act was noted by the Committee to be addressed under item 5.

Matters arising from the June meeting of the Committee were discussed and updates provided.

Principal Officer John Gallagher provided an update to the Committee regarding developments since the last Committee meeting, including: the PEMs review, ongoing work relating to GS resources, Business Plan and Strategy Statement, progress on the PCSA transition project, and extension to the ground floor premises and associated works. It was agreed that the September CEO Report will be shared with the Committee when finalised.

The Chair highlighted the matter of training opportunities to the Committee members and encouraged them to advise of any suitable training opportunities that arise.

### 3. Finance

The Audit Manager for the Office of the Comptroller and Auditor General (C&AG) attended to present the Policing Authority 2023 Appropriation Account and associated Management Letter and

the Audit Completion Memorandum in respect to Vote 41. At a high-level, the outcome of the audit was described as positive, with one finding of medium rating highlighted and the resulting recommendation accepted. The Senior Auditor confirmed that she did not have any limitations on scope and did not need to bring anything to the ARC's attention, that had not been already highlighted. The Senior Auditor offered her thanks and appreciation to the CEO and the wider Executive team for their assistance during the audit. The Committee expressed its thanks to the Audit manager for all of the work completed with the Authority.

The Financial Officer provided an update on the transition of the financial services function to NSSO FSS, currently planned for mid-2025.

*The Audit manager departed the meeting.*

The matter of Letters of Assurance from the NSSO and the Department of Justice FSS was discussed, with agreement that the ARC would be provided with copies of both letters for 2024 Appropriation Accounts. It was noted that the Letters of Assurance should include reference to and assurance in relation to Business Continuity measures in place, or a separate Business Continuity letter provided by both organisations, and shared with the ARC.

The monthly financial report was considered by the Committee and a verbal update by the Financial Officer concerning the financial position at the end of August 2024. The Committee was provided with clarifications and further details per their queries, in particular regarding the ongoing work of the finance unit in supporting the wider PCSA transition project, and estimates for 2025.

#### **4. Audit**

The Committee were provided with an update on Internal Audit by the Secretary to the Committee. Following on from the last meeting of the Committee there were six open recommendations from previously reported audits, of which the Executive now considers four complete. An update was provided on fixed asset tracking, ICT policies and Protected Disclosure policy and training.

A discrepancy between the number of open recommendations noted by the Executive and the open recommendations stated in the Internal Audit Annual Report was noted and the Committee was provided with further details as per their queries. It was acknowledged that in most cases these open recommendations are complete with only a minor element of the recommendation remaining to be closed. It was agreed that these elements will be closed in advance of the next meeting of the ARC.

The Internal Audit Annual Report for 2024 was considered by the Committee, with recommendations made on the reporting format for 2025.

The Internal Audit Plan 2024 was discussed by the Committee and it was recommended that in light of the current focus on the transition project and the resources this requires, the area of focus for internal audit should be on internal controls.

The Secretary provided an update on the procurement of Internal Audit Services for 2025 onwards. It was agreed that the projected timelines for each stage of the procurement process would be shared with the Committee.

The Internal Audit Provider (IAP) joined the meeting and presented the IAP's Internal Audit Annual Report for 2024 to the Committee. The IAP outlined that there was progress made with a number of recommendations closed and acknowledgement that a high proportion of the remaining recommendations were deemed to be nearing completion. Overall the IAP maintained the opinion that there was reasonable assurance in respect of the Authority's internal controls. The IAP noted a recommendation by the Committee on a change to the reporting format for the follow up audit and annual internal audit report going forward.

The Committee requested that quarterly reports received from the Office of the Government Chief Information Officer (OGCIO) be shared with the Committee on an ongoing basis.

## **5. Risk**

The Executive provided an update to the Committee on three new risks which have been added to the Risk Register relating to the transition to the PCSA and on communication with the Department of Justice on matters relating. The Committee requested that they be kept actively informed by the Executive of any changes relating to these risks. An action was agreed to submit a letter by the Chair of the Committee to the Secretary General of the Department of Justice & CEO of NSSO outlining organisational concerns regarding the potential impact to business continuity of these risks.

The Committee discussed the risk management report and risk register, with no adjustments suggested.

## **6. AOB**

The Chair acknowledged that is not known, at this point in time, if there will be another meeting of the Policing Authority Audit and Risk Committee, given that the transition to the PCSA is expected to take place 31 October. A provisional date for a December meeting had been previously agreed. The Committee recommended that any new Committee in place for the PCSA should agree a work plan for 2025.