



PCSA

Údarás Póilíneachta
& Sábháilteachta Pobail

Policing & Community
Safety Authority

Governance Framework

Version Control	v2.0
Approval level	Authority
Approval date	26/02/2026
Updates	N/A
Document Owner	Director of Business Services
To be Reviewed	February 2027

February 2026

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1. Introduction

Appropriate organisational governance is a core tenet of the Policing and Community Safety Authority – an tUdarás Póilíneachta agus Sábháilteachta Pobail (hereafter the PCSA) successfully delivering its statutory obligations with integrity. As required by section 136 of the Policing, Security and Community Safety Act 2024 (the Act), this Governance Framework sets out the structures, policies and processes that are in place in the PCSA in order to deliver on these obligations having regard to the guiding principles applicable to it as a public body having functions relating to the oversight and assessment of the performance by An Garda Síochána of its function relating to policing services. In addition, it provides for the objective assessment of management and corporate performance.

In developing this Governance Framework, the PCSA had regard to the good governance principles set out in the [Corporate Governance Standard for the Civil Service](#) and to a number of overarching principles as described in the “*International Framework: Good Governance in the Public Sector*” as follows¹:

- Good governance supports a culture and ethos which ensures behaviour with integrity, a strong commitment to ethical values, and respect for the rule of law.
- Good governance helps to define priorities and outcomes in terms of sustainable economic and societal benefits and to determine the policies and interventions necessary to optimise the achievement of these priorities and outcomes. It means implementing good practices in transparency, reporting, communications, audit and scrutiny to deliver effective accountability.
- Good governance means developing the PCSA’s capacity, including the capability of the leadership team, management and staff.

¹ Department of Public Expenditure and Reform Corporate Governance Standard cites these principles from the International Framework: Good Governance in the Public Sector (IFAC, CIFPA 2014)

- Good governance means managing risks and performance through robust internal control systems and effective performance management practices.
- Good governance ensures openness, effective public consultation processes and comprehensive engagement with domestic and international stakeholders.

The PCSA communicates its corporate governance arrangements to all staff and stakeholders and publishes the arrangements in accordance with the principles set out in the Civil Service Standard. The Governance Framework is also submitted to the Minister as required by s136 of the Act 2024 and will be revised at times specified by the Minister and as the Authority considers appropriate.

2. Overview of the PCSA

The PCSA is an independent statutory body established on 2 April 2025. The statutory basis for the PCSA is the Policing, Security and Community Safety Act 2024 and as such, is the primary legislation under which the Authority operates and the fundamental underlying instrument for the PCSA's governance.

The core objective of the PCSA is to oversee and assess the performance of An Garda Síochána in providing policing services to communities across Ireland and its work with partner organisations to ensure the safety of those communities.

This is done through:

- **Determining Policing Priorities** for An Garda Síochána – areas that require extra focus or attention to improve the policing service delivered to the public;
- **Assessing policing performance** against these Priorities, An Garda Síochána's Strategic Plan and its Annual Service Plan, and the National Strategy for Community Safety;
- **Undertaking inspections** and making recommendations to improve policing services;
- **Engaging with communities and stakeholders** to listen to and understand experiences of policing and being policed;
- **Promoting policing standards** and the continuous improvement of policing, in line with international best practice and human rights standards;

- **Promoting awareness and understanding** of policing matters through publishing reports, holding events, and undertaking research; and,
- **Informing and advising** the Minister and other key stakeholders on policing matters.

Vision, Objective and Ways of Working

The Vision, Objective and Ways of Working of the PCSA is articulated in its Strategy Statement.

Our Vision is of an engaged, effective and rights-based policing service that ensures the safety of all communities.

Our Objective is to independently oversee and assess An Garda Síochána to ensure the policing services provided to all communities are effective, consistent, and fair.

We will work in a way that:

- provides fair, honest, and independent assessments and advice that supports and promotes improvements in policing;
- places the experiences of communities, particularly the most vulnerable, and of garda personnel at the heart of our oversight;
- is transparent, open, and accountable about the way we go about our work and the evidence we use;
- collaborates with partners and stakeholders to improve policing services and advance community safety for the benefit of our communities; and
- ensures we work efficiently and meet the highest standards as an oversight body, a public body, and an employer.

2.1 Standards of Behaviours and Organisational Culture

To ensure successful delivery of our vision and our objective it is critical that we continue to pro-actively foster and maintain a culture that is informed by our shared values. This includes those set out in Civil Service Codes and other relevant legislative and regulatory frameworks in addition to the PCSA's own policies. All levels of the PCSA have a role to play in promoting good organisational governance.

In this regard, we ensure that Authority Members and staff of the PCSA are aware of our values and the behaviours required to realise them. The management and staff of the organisation are expected to support the shared values and comply with the Governance Framework in accordance with PCSA policies and those of the wider Civil Service. Staff are made fully aware of the requirements and are circulated with the corporate and civil service policies, procedures and circulars in relation to behaviour and governance. These include the following:

- Code of Ethics for Members and Staff of the PCSA issued under Section 139 (3) of the Act.
- Civil Service Code of Standards and Behaviour – A copy of the code is given to every staff member who must certify in writing that they have read it. The requirements of the code are brought to the attention of staff when appropriate;
- Ethics in Public Office Act 1995 and the Standards in Public office Act 2001 – An annual notification to relevant staff is issued in relation to the submission of statements of interests and an up-to-date register is maintained in the Office of the Chief Executive;
- Confidentiality requirements (i.e. the confidentiality requirements set down in Section 152 and Section 153 of the Act, and the Official Secrets Act 1963);
- Protected Disclosures/Speaking Up policy; and
- Regulation of lobbying legislation.

2.2 Organisation Structure

Members

There are nine Members of the Authority as prescribed by the Act, being the Chairperson and eight ordinary members. The names of the Members including a short biography are published on the PCSA's [website](#). Members hold office for a period not exceeding four years, and any person reappointed to the Authority cannot hold office for an aggregate period exceeding eight years. There is specific provision in the Act for four Members to be appointed for three years to facilitate staggering future appointments and thus maintain the experience and knowledge of the Authority.² Further details on the membership, criteria for appointment, knowledge, experience and terms and conditions of Members are set out in Sections 124 and 125 of the Act.

The identification of persons suitable for appointment as Members is managed by Public Jobs under the '[Guidelines on Appointments to State Boards](#)' (2014). Appointments (but not reappointments) require resolutions to be passed by each house of the Oireachtas recommending them. Members may only be removed where a resolution is passed by both Houses of the Oireachtas calling for the removal of the Member from office.

Chief Executive

The Chief Executive³ is appointed by the Authority, with the consent of the Minister for Justice, Home Affairs and Migration (the Minister). The first Chief Executive was selected through an open competition and designated by the Minister in advance of the establishment of the PCSA before being formally appointed by the Authority following its establishment.

Senior Management Team and Staff

The PCSA has a Senior Management Team (SMT) with responsibility for delivering the objective of the organisation in accordance with its Strategy Statement. The PCSA operates a matrix organisational structure to ensure the flexible deployment of resources and talents. This structure, shown in Appendix 1, sets out the key

² Section 125 2(b) of the Act

³ Section 129 of the Act

functional areas of operation of the PCSA. The key functions operating within this structure are as follows:

- Oversight Delivery
- Outreach & Engagement
- Strategy, Research & Insights
- Business Services

Staff of the PCSA are civil servants of the State and the PCSA receives sanction from the Minister for Public Expenditure, NDP Delivery and Reform to employ up to the allocated headcount.

2.3 Strategic Planning, Decision Making and Performance Management

Strategic direction is provided for the organisation by the Members. The strategic planning process involves the preparation of a Strategy Statement every three years, which is submitted to the Minister for Justice, Home Affairs and Migration. The Strategy Statement is developed following detailed consideration by the PCSA of its environment including its functions, values, stakeholders, strategic positioning and the risks faced. The process must include public consultation.

The Strategy Statement sets out the PCSA's vision, mission and values, key objectives, outputs, outcomes and related strategies, and performance indicators, including the most beneficial and efficient use of its resources. Once approved by the Members, the Strategy Statement is submitted to the Minister who lays a copy before each House of the Oireachtas as soon as practicable.

The commitments and proposed actions in the strategy are reflected in annual organisational business plans, approved annually by the Members. This Annual Business Plan forms the basis of the work of the staff of the PCSA and its implementation and monitoring forms a core part of the assessment of the performance of the Chief Executive and all staff.

The implementation of the Strategy Statement through the Annual Business Plan is monitored by the Members and by the SMT through regular progress reports and formal quarterly reviews of performance against the targets set. The business planning process is designed to be flexible and to be adapted to meet changing needs and circumstances as they arise.

Business Planning cascades to the individual through the Performance Management Development System (PMDS). Under this system role profiles are agreed for each member of staff on an annual basis. The role profile outlines the functions and responsibilities of the individual staff member and their contribution to the achievement of business objectives of their unit and the wider organisation. Each individual sets annual goals and performance objectives in relation to the achievement of these goals. These are formally reviewed on a six-monthly basis.

The Chief Executive and the SMT implement Members' decisions and manage the organisation in line with the approved Strategy Statement and Annual Business Plans. They are also responsible for the effective operation of performance management within the organisation.

2.4 Internal Communications Arrangements

The PCSA operates a matrix organisational structure to ensure the flexible deployment of resources and talents. An open, pro-active, collaborative and consistent internal communications system is central to the development and effective operation of the organisation. This communication takes place through a variety of channels, both formal and informal, including staff meetings, staff engagement events, the internal newsletter, email, individual meetings and the PMDS. The PCSA has developed an approach to internal communications which has been agreed with the Chief Executive and is reviewed regularly to ensure effectiveness.

2.5 Engagement with External Stakeholders

Engagement and communication with stakeholders is carried out throughout day-to-day operations and also in a more structured way including for example meetings held in public with the Garda Commissioner⁴, published agendas and minutes of meetings, the PCSA website, and individual PCSA projects and initiatives.

⁴ Section 130(5) of the Act provides that “members of the public may attend, and the media shall be permitted to record and broadcast, not fewer than four meetings of the Authority and the Garda Commissioner each year.”

One of the functions of the PCSA under the Act is to ensure that the public is provided with information about its functions and to “promote public awareness of matters relating to policing services”.⁵

An empathetic and respectful approach to consultations is a key value when listening to the public and it is intended to consult with the public and with other key stakeholders, such as Community Safety Partnerships and civil society to ensure openness and transparency in all aspects of our work.

External communication with all of the PCSA’s stakeholders is supported by an innovative on-line approach to consultation and the use of remote communication technologies, facilitating an expanded approach to engagement. Such engagement includes meetings in public and private with the Garda Commissioner and his senior team, research events, Community Safety Partnership meetings, meetings with organisations who represent members of the public and meetings with other public sector organisations.

2.6 Spokespersons for the PCSA

The Chairperson and the Chief Executive are the official spokespersons for the PCSA. They may, if considered appropriate, designate another person to comment publicly on a specific subject consistent with the Authority’s position. The Code of Conduct deals with this matter specifically in Section 11 and is available on the PCSA’s website.

2.7 Speaking Up

The PCSA is committed to providing workers with a confidential and secure pathway for reporting concerns about wrongdoing in the workplace and also to protecting workers against penalisation for having reported those concerns. The Protected Disclosures Act 2014 protects workers who report certain workplace wrongdoings. A formal channel for reporting such concerns has been established in accordance with this Act.

The PCSA Protected Disclosures Policy and Procedure document sets out: how to make a report; the types of wrongdoing that constitute a protected disclosure; what happens when a report is received; and the protections that are available against penalisation for reporting a concern about wrongdoing.

⁵ Section 122(2)(j) of the Act

The PCSA is also a member of the Integrity at Work (IAW) programme run by Transparency International Ireland. This gives staff access to the Speak Up Helpline which offers information, referral advice and/or advocacy support to people looking to report wrongdoing, or to witnesses and victims of corruption or other wrongdoing. Staff will also be given access to periodic training on protected disclosures offered by Transparency International Ireland.

2.8 Review of Effectiveness of the Framework

Governance effectiveness is reviewed in the context of the:

- The PCSA's Annual Report outlining compliance with the Code of Practice for the Governance of State Bodies;
- Audit and Risk Committee oversight, which assesses the effectiveness of the internal control environment;
- Internal audit oversight;
- Audit of the Appropriation Account by the Comptroller and Auditor General; and
- Statement of Internal Control signed by the Chairperson as part of the Annual Appropriation Account.

Additionally, a periodic review of the overall Governance Framework is carried out to ensure its effectiveness and that the Governance Framework is maintained and kept up to date.

3. Roles and Responsibilities

3.1 Functions of the PCSA

The Act is the fundamental instrument for the PCSA's governance. The objective of the PCSA shall be to oversee and assess in an independent and transparent manner the performance by An Garda Síochána of its function relating to policing services in order to support the effective provision and continuous improvement of such services to the benefit of the safety of the public.

The functions and powers⁶ set out in the Act include:

⁶ Section 122 of the Act

- (a) to further its objective as far as practicable;
- (b) to keep under review the performance by An Garda Síochána of its function relating to policing services, including the delivery by An Garda Síochána of the objectives—
 - (i) set out in the annual service plan as laid under section 65 (12) or 66 (10) in so far as it relates to policing services, and
 - (ii) of the national strategy as it relates to policing services;
- (c) to keep under review the arrangements and strategies in place to support and enhance the performance by An Garda Síochána of its function relating to policing services;
- (d) to carry out inspections;
- (e) to prepare reports of inspections carried out and to make such recommendations to the Garda Commissioner or the Minister, as the case may be, for any action as the Authority considers necessary arising from inspections;
- (f) to monitor and assess the implementation by An Garda Síochána of such recommendations arising from inspections as the Authority considers appropriate or as may be requested by the Minister;
- (g) to monitor and assess the implementation by An Garda Síochána of such recommendations relating to policing services arising from investigations, inspections, inquiries or reviews carried out by bodies other than the Authority (whether before or after the establishment day of the Authority), as the Authority considers appropriate or as may be requested by the Minister;
- (h) to promote the policing principles;
- (i) to promote professional policing standards (including human rights standards) and the continuous improvement of policing having regard to best international practice;
- (j) to promote public awareness of matters relating to policing services;
- (k) to keep the Minister informed of developments in respect of matters relating to policing services and to make recommendations to assist the Minister in coordinating and developing policy in that regard;

- (l) to keep itself generally informed of—
 - (i) trends and patterns in the use of force by members of An Garda Síochána, and statistics in relation thereto,
 - (ii) trends and patterns in crimes committed, and statistics in relation thereto,
 - (iii) complaints made against members of garda personnel,
 - (iv) the arrangements for the recruitment, training and development of members of garda personnel,
 - (v) the mechanisms in place within An Garda Síochána for the measurement of performance and accountability of members of garda personnel, and
 - (vi) the arrangements for managing and deploying the resources available to An Garda Síochána;
- (m) to promote inter-agency collaboration and community engagement to improve community safety;
- (n) to undertake, commission or assist in research projects (including by way of public consultation) and other activities in respect of matters relating to policing services which, in the opinion of the Authority, may—
 - (i) promote improvements in standards of policing services and public awareness of such services,
 - (ii) promote improvements in inter-agency collaboration and community engagement to improve community safety, or
 - (iii) contribute to a reduction in the number of complaints against members of garda personnel or An Garda Síochána in relation to policing services, and make recommendations to the Garda Commissioner and the Minister arising from those projects or activities;
- (o) to provide advice to the Minister with regard to best policing practice;
- (p) to provide views to the Garda Commissioner in relation to the content of a strategic plan for An Garda Síochána to be prepared under section 63 in so far as it relates to matters concerning policing services;

(q) to provide views to the Garda Commissioner, in so far as is possible prior to the publication by the Government of the Estimates for Public Services (within the meaning of section 17 of the Ministers and Secretaries (Amendment) Act 2011) each year and in any event no later than 7 days after such publication, in relation to the content of an annual service plan for An Garda Síochána to be prepared under section 65 in so far as it relates to the provision of policing services;

(r) to ensure that the Authority has appropriate policies, plans and actions in place to enable compliance with its obligations under section 42 of the Irish Human Rights and Equality Commission Act 2014;

(s) to perform any other functions conferred on it by or under this Act or any other enactment.

3.2 Inspections

The Authority may, in the furtherance of its objectives, carry out inspections in relation to such aspects of the operation and administration of An Garda Síochána relating to policing services as it considers appropriate.⁷ A Memorandum of Understanding (MOU) between the PCSA and An Garda Síochána has been put in place in accordance with section 148 of the Act. The Memorandum is published on the PCSA website.

The purpose of the MOU is to ensure that there is effective co-operation between An Garda Síochána and the Authority so that both organisations fulfil their respective statutory obligations, and to ensure that inspections;

- are carried out in an efficient and effective manner,
- do not adversely affect the performance by An Garda Síochána of its functions,
- do not jeopardise criminal investigations or prosecutions, and
- do not prejudice the safekeeping of a person in legal custody.

In addition, an Inspection Plan will be published in accordance with section 146 of the Act, which will set out: (a) the priorities for inspections to be carried out, and (b) information on how such inspections shall be carried out in a manner which—

⁷ Section 143 of the Act.

(i) is proportionate, accountable and transparent, and (ii) ensures the integrity and objectivity of the findings of such inspections.

3.3 Members' roles and responsibilities

The Authority's role is to:

- Provide leadership, vision and strategic direction within a strong internal compliance framework which enables risk to be assessed and managed;
- Be a source of guidance, insight, wisdom and judgement to the Chief Executive and the SMT;
- Appoint a Chief Executive Officer;
- Ensure that a proper balance is achieved between the respective roles of the Authority, the Chairperson and the Executive;
- Consider and determine the PCSA's policies;
- Oversee the implementation of that policy by holding the Chief Executive and the SMT to account for the performance of the organisation in the context of the PCSA's statutory responsibilities, Strategy Statement and Annual Business Plans;
- Set performance targets, including key financial targets and, in particular, to agree and closely monitor the budget; and
- Ensure that the PCSA behaves ethically and in a manner that accords with its core values.

3.4 Authority Committees

The Authority may establish Committees to assist and advise it in relation to the performance of its functions.⁸

The Authority may also establish special committees which shall have a focussed task or purpose and will be time bound but with a time perspective of at least one year.

⁸ Section 128 of the Act

3.5 Chairperson role and responsibilities

As set out in the [Code of Practice for the Governance of State Bodies](#) the Chairperson is responsible for:

- Setting the Authority’s agenda and ensuring its focus on strategic issues;
- Having an effective relationship with the Minister and keeping the Minister advised of matters arising in respect of the PCSA;
- Promoting a culture of openness and debate by facilitating the effective contribution of Members and ensuring constructive relations between Members and the Executive;
- Agreeing and overseeing the Chief Executive’s short and long-term performance objectives and facilitating his/her professional development;
- Ensuring that the Members receive accurate, timely and clear information; and
- Ensuring effective communication with stakeholders.

3.6 Chief Executive role and responsibilities

General role and responsibilities

The Act sets out a number of specific responsibilities of the Chief Executive, specifically that the Chief Executive is required to:

- Implement the policies and decisions of the Authority;
Carry on and manage, and control generally, the staff, administration and business of the PCSA
- Perform such other functions (if any) as may be determined by the Authority or as may be authorised under this Act or any other enactment.⁹

The Chief Executive may, in accordance with procedures specified by the Authority or a committee, attend meetings of the Authority or a committee concerned, and may speak, and give advice, at such meetings.¹⁰

⁹ Section 129(7) of the Act

¹⁰ Section 129(10) of the Act

The Chief Executive is required to provide the Authority with such information, including financial information, in respect of the performance of their functions as the Authority may require.¹¹

In the performance of those statutory functions, the Chief Executive is responsible for:

- Building and proactively developing a high performance, innovative and responsive organisation;
- Ensuring compliance with all statutory obligations applicable to the organisation;
- Policy development and the formulation and implementation of suitable strategies for Members' consideration;
- Implementing the policies and decisions of the Authority;
- Managing and developing staff of the organisation;
- Financial management and administration of the organisation in the most efficient and cost-effective manner;
- Ensuring that the organisation complies with all government rules, regulations and policies, including procurement, financial, health and safety;
- Reporting to and advising the Authority on its operations;
- Ensuring a positive, fair, healthy and safe working environment for staff;
- Management of risk (in co-ordination with the Audit and Risk Committee), including keeping the Authority appropriately informed;
- Maintaining a high standard of communication with the Authority; and
- Performing any other functions as may be required by the Authority or are authorised by the Act.

Role as Accounting Officer

Section 140(1) of the 2024 Act provides that the Chief Executive is the accounting officer in relation to the appropriation accounts of the PCSA for the purposes of the Comptroller and Auditor General Acts 1866 to 1998.

¹¹ Section 129(8) of the Act

As Accounting Officer, they are responsible for:

- The safeguarding of public funds and property under their control;
- The regularity and propriety of all the transactions in each Appropriation Account bearing their signature;
- The efficiency and economy of administration in the PCSA;
- The signing of the Annual Appropriation Account; and
- The signing of a Statement of Internal Financial Controls providing assurance on the internal financial control environment operating within the organisation.

The Statement of Internal Financial Control has particular regard to the financial control environment, the framework of administration, management reporting and internal control. It includes a statement of compliance with procurement guidelines and with circulars relating to the mandatory use of framework agreements and contracts.

Full details of the role and responsibilities can be found in the [Memorandum for Accounting Officers](#) and in the [Public Financial Procedures Booklet](#).

3.7 Senior Management Team role and responsibilities

The PCSA's executive operates within a matrix organisational structure. The Chief Executive and the Principal Officers (POs)/Directors shall comprise the SMT. As outlined in Appendix 1, the key functions of the PCSA operating within the matrix structure are as follows:

- Strategy, Research and Insights
- Oversight Delivery
- Outreach and Engagement
- Business Services

Each PO/Director will:

- Lead, manage and provide strategic direction for the development and delivery of the area of work for which they have responsibility;

- Be a member of the PCSA SMT and contribute to the development and implementation of PCSA strategies and plans;
- Support the Chief Executive in building and proactively developing a high performing, innovative and responsive organisation;
- Support the Chief Executive in building, maintaining and developing the PCSA through a combination of complex strategic leadership skills and sophisticated relationship management;
- Build the capability of the PCSA to perform effectively in a matrix structure by managing, overseeing and developing staff;
- Deploy appropriate tools and techniques to underpin the functions of the PCSA to effectively support its role in policy development, forward thinking and planning; and
- Carry out such other duties and responsibilities as are assigned from time to time by the Chief Executive and/or the Authority.

4. Management and Governance Structures

4.1 Authority

The Act provides that the Authority may determine its own procedures¹² subject to the Act and indeed the Act itself regulates certain aspects of business relating to meetings of the Authority and Committees. In determining the procedures by which it conducts its business, the Authority adopted Standing Orders and a Code of Conduct, both of which are available on the PCSA website.

In its governance role, the Authority provides the framework for decision-making undertaken by staff who are given the responsibility of delivering the Authority's remit. To facilitate this, the Authority has approved a Schedule of Delegations detailing matters reserved to the Authority.

4.2 Authority Committees

Committees established by the Authority have Terms of Reference approved by the Authority; which shall at a minimum include its composition and membership,

¹² Section 130(13) of the Act

remit, reporting responsibility to the Authority, and the timeframe for its work. The Terms of Reference for the Committees are published on the PCSA website. Updates from Committees is a standing agenda item at each Authority meeting, where the Chairperson of each Committee provides a verbal update on the Committee’s work to the Authority.

Each Committee is provided with a secretarial resource and the Committee Chairperson keeps the Chief Executive informed of any work which may require resources additional to that.

4.3 Senior Management Team

The role of the staff of the PCSA is to implement the policies and decisions of the Authority. In addition, it is the role of the staff to keep the Authority informed of relevant developments (including any material risks) and to support the Authority’s work by providing the relevant support and expertise in relation to policy development at both the level of the Authority and at committee level.

Continuing to build the expertise of the staff on an on-going basis is key to achieving the Authority’s objectives. The Chief Executive and the other members of the SMT play a central role in this challenge. In addition to increasing the capacity of the staff, ensuring effective communication and a good flow of information between the staff and the Authority is crucial to the long-term development of both the Authority and the staff.

The procedures and initiatives to provide accountability and assurance from the Executive to the Authority are set out in the table below.

Procedure/Initiative	Accountability to
An annual organisational business plan is prepared by the management team and approved annually by the Authority.	<i>Authority</i>
An annual inspection plan is prepared by the management team and approved annually by the Authority.	<i>Authority</i>

Procedure/Initiative	Accountability to
An annual budget is prepared for approval by the Authority with support from the SMT.	<i>Authority</i>
Performance Management and Development System for staff members is linked directly to the annual organisational business plan.	<i>Authority and Chief Executive</i>
An effective Risk Management System is implemented with risk management being a standing agenda item at Authority meetings and SMT meetings.	<i>Authority and Chief Executive</i>
On a monthly basis, the Chief Executive presents a written operational report to the Authority, including a financial report for the year to date and responds to Members' questions.	<i>Authority</i>
The Chief Executive attends Authority meetings on a monthly basis and is available to respond to Members' questions on any aspect of the Authority's statutory responsibilities, Strategy Statement and Annual Business Plans.	<i>Authority</i>
Members of the Executive attend Committee meetings and support the relevant Committee by preparing information, reports and updates and performing work of the Committee as directed.	<i>Authority</i>
The SMT meet weekly or as often as required. Actions arising from these meetings are documented and followed up at the subsequent meeting.	<i>Chief Executive</i>
All staff meet on a monthly basis with their direct supervisor to discuss ongoing work and agree on priorities for the following month. Actions arising from these meetings will be documented and followed up at the subsequent meeting.	<i>Chief Executive</i>

Procedure/Initiative	Accountability to
A rolling log of actions agreed at Authority meetings and Committee meetings is maintained by the Authority and Committee secretaries and the status of this is reviewed at each SMT meeting.	<i>Chief Executive</i>
A listing of relevant Statutory Requirements or Established Compliance Obligations is set out in Appendix 2 and on bi-annual quarterly basis this is reviewed by the SMT. A compliance framework will be developed by the Executive to support each of these obligations.	<i>Chief Executive</i>

5. Audit, Assurance and Compliance Arrangements

5.1 Organisational Governance and Business Services Functions

A range of governance and business services functions have been put in place that are essential for the effective operation of the organisation. The key functions are set out below. Responsibility for each functional area is assigned to a nominated member of the SMT. The PCSA has taken steps to ensure that an appropriate control environment is in place by:

- Clearly defining management responsibilities;
- Setting regular reporting requirements concerning financial, risk and governance matters;
- Ensuring that staff are appropriately skilled and experienced; and
- Seeking to establish a strong culture and values, which encourage high standards of ethical behaviour across the organisation.

Finance

The PCSA's Finance Officer is responsible for the management of the PCSA's Vote as approved by the Oireachtas for both expenditure and income. Responsibilities in this area include the preparation of the annual budget based on approved

funding. The annual budget is recommended for approval by the Chief Executive to the Authority.

Budgets are monitored closely with monthly reports furnished to the SMT and to the Authority. The Business Services Directorate is responsible of the preparation of the Annual Appropriation Account for signature by the Accounting Officer.

The National Shared Services Office (NSSO) provides a Financial Management system and processes a range of financial services on behalf of the PCSA including the payment of salaries, invoices and travel & subsistence. A Finance Services Management Document (FSMD) has been put in place to manage this.

Procurement

The PCSA acknowledges its obligations to comply with national and European Union (EU) policies together with the delivery of value for money. The organisation therefore operates in accordance with the policy and rules set out in the Department of Finance Public Procurement Guidelines which are available on the [Office of Government Procurement](#) (OGP) website which govern all procurement activity and ensure the objectives and key principles of competition, equality of treatment and transparency which underpin national and EU rules, are met. The services provided by the OGP and the procurement frameworks in place are utilised where relevant.

Each member of the SMT takes a lead role, within their area of responsibility, in promoting awareness of our procurement obligations both at national and EU level. Members of the SMT ensure that requests for goods and services are requested on a timely basis to facilitate compliance with procedures without delay to operations. The PCSA's Procurement Officer provides an oversight and support role with a view to ensuring compliance with procurement legislation.

5.2 Audit and Risk Committee

As set out above an Audit and Risk Committee of the Authority will be established and its Terms of Reference will be made available on the PCSA website.

The Audit and Risk Committee is fundamental to ensuring that the PCSA operates according to good governance, accounting and auditing standards, and adopts appropriate internal control, audit and risk management arrangements.

As set out in the Charter of the Audit and Risk Committee, the Committee is part of the PCSA control environment, tasked with providing independent advice to the Accounting Officer and the Authority and supporting them in their responsibilities for issues of risk, internal control and governance. In so doing the Committee will review the comprehensiveness, reliability and integrity of assurances to the Authority and the Accounting Officer, including the suitability and robustness of the organisation's internal control, internal audit, risk management and governance systems and procedures.

Minutes of each Audit and Risk Committee meeting will be circulated to all Authority members with relevant reports and the Committee will report at least annually to the Authority and the Chief Executive. The PCSA's Annual Report will set out an overview of the work of the Committee.

5.3 External Audit

The Comptroller and Auditor General is the external auditor of the PCSA and will meet with the Audit and Risk Committee directly as necessary and at least once per year.

5.4 Internal Audit

The PCSA is too small an entity to justify staffing a full-time internal audit unit, but the Audit and Risk Committee will work with management and lead the process of putting in place and overseeing an outsourced internal audit service.

6. Entities with Direct Relationship

6.1 Department of Justice, Home Affairs, and Migration

The PCSA is an independent statutory body.¹³

A number of the functions of the PCSA set out in the Act, require the PCSA to either consult, advise or inform the Minister or the Government on various matters. Within this context, it is important that the PCSA and the Department work to ensure a good working relationship with each other.

¹³ Section 122(11) of the Act provides "Subject to this Act, the Authority shall be independent in the performance of its functions"

An Oversight Agreement will be agreed with the Department. This agreement will describe the key roles and responsibilities which underpin the relationship between the PCSA and the Department. It will also set out the key supports that will be provided to the PCSA by the Department and the corresponding accountability that the PCSA has to the Minister. In addition to this agreement, a Performance Delivery Agreement with the Department will be entered into. This will set out the annual targets agreed between the PCSA and the Department.

The PCSA will provide the Department with a copy of its risk register on a quarterly basis.

In the exercise of its statutory functions, the PCSA is wholly independent and as a publicly funded body it is appropriately accountable to the Oireachtas and the Minister. A list of the various reporting obligations of the PCSA is set out in Appendix 4.

6.2 Other Organisations

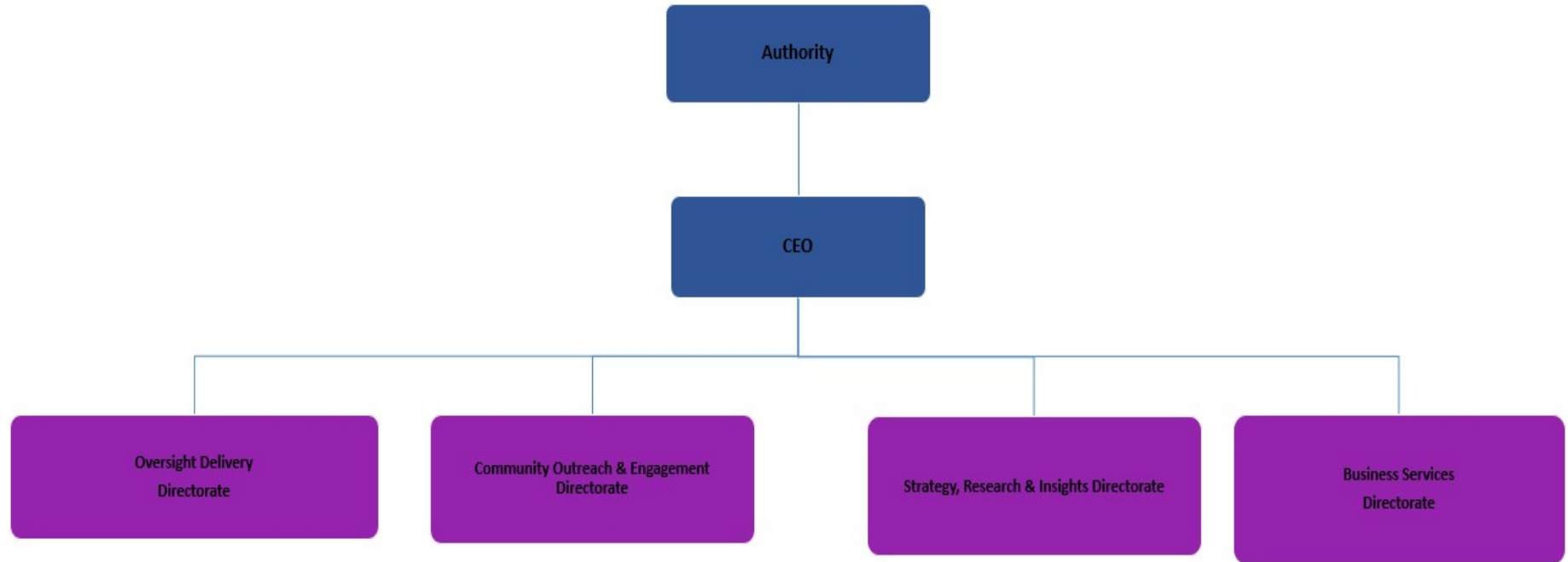
Policing accountability and oversight of An Garda Síochána comprises various interlinked and interdependent roles carried out by a number of organisations. To facilitate the effective oversight of policing, the PCSA, including through its predecessor bodies the Garda Síochána Inspectorate and the Policing Authority, has developed, and will continue to nurture, direct relationships with other relevant organisations such as, but not limited to:

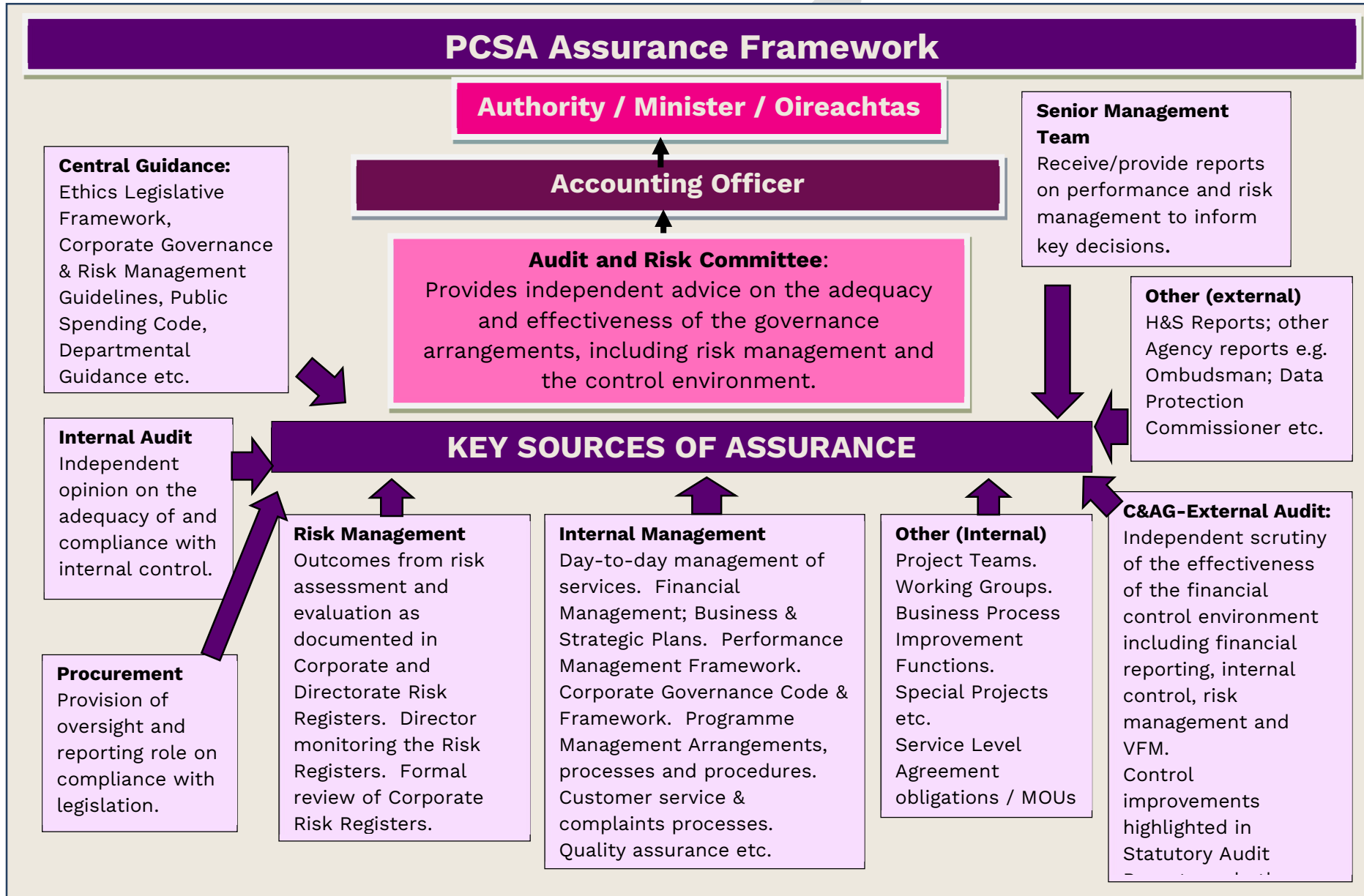
- An Garda Síochána;
- Fiosrú;
- National Office for Community Safety;
- Irish Human Rights and Equality Commission;
- Inspector of Prisons and its eventual successor, the Inspector of Places of Detention;
- Department of Public Expenditure and Reform;
- Public Jobs;
- Tusla;
- Cuan;
- The Road Safety Authority;

- The Office of the Director of Public Prosecutions (DPP);
- The Data Protection Commission;
- The Ombudsman for Children;
- The Irish Prison Service;
- The Office of the Comptroller and Auditor General (C&AG);
- The Courts Service;
- The Health and Safety Authority (HSA);
- The Probation Service; and
- The Revenue Commissioner.

Appendix 1 – Structure of the PCSA

PCSA Organisational Structure



Appendix 2 - Assurance Framework


Appendix 3 – Key Statutory and Compliance Obligations

Code of Practice for the Governance of State Bodies
Corporate Governance Standard for the Civil Service
Policing, Security and Community Safety Act 2024
Public Financial Procedures
Public Procurement Procedures and Public Spending Code
Data Protection legislation
Freedom of Information legislation
Ethics/Standards in Public Office obligations
National Archives Act
Taxes Consolidation Act 1997 ¹⁴
Official Languages legislation
Employment Law and Civil Service HR legislative provisions
Disability legislation
Health and Safety legislation
Prompt Payments legislation
The Public Service Management Act 1997
Submission of Annual Report to the Minister
Lobbying regulation legislation
Irish Human Rights and Equality Commission Act 2014
Protected Disclosures Act 2014

¹⁴ Government Agencies should comply with tax and duties legislation and should ensure that all liabilities arising from such legislation are paid on or before the relevant due dates.

Appendix 4 – External Reporting and Accountability

Legal provision or Action	Reporting to
The PCSA shall prepare reports of inspections carried out and to make such recommendations to the Garda Commissioner or the Minister, as the case may be, for any action as the PCSA considers necessary arising from inspections ¹⁵	<i>The Minister and/or Commissioner</i>
The PCSA shall keep the Minister informed of developments in respect of matters relating to policing services and to make recommendations to assist the Minister in coordinating and developing policy in that regard ¹⁶	<i>The Minister</i>
The PCSA shall provide advice to the Minister with regard to best policing practice. ¹⁷	<i>The Minister</i>
The PCSA shall keep the Minister informed of developments in respect of matters relating to policing services and make recommendations to assist the Minister in co-ordinating and developing policy in that regard. ¹⁸	<i>The Minister</i>
The PCSA shall furnish to the Minister such information regarding the performance of the PCSA's functions as the Minister may from time to time require. ¹⁹	<i>The Minister</i>
The PCSA shall keep the Minister informed of matters relevant to the accountability of the Government to the Houses of the Oireachtas. ²⁰	<i>The Minister</i>
The PCSA shall, as soon as practicable, submit a copy of an inspection plan to the Minister and thereafter publish the plan	<i>The Minister and Public</i>

¹⁵ 122(1) (e) of the Act

¹⁶ 122(1) (k) of the Act

¹⁷ 122 (1) (o) of the Act

¹⁸ 122 (1) (k) of the Act

¹⁹ 122 (9) of the Act

²⁰ 122(10) of the Act

Legal provision or Action	Reporting to
<p>on a website maintained by or on behalf of the PCSA or in such other manner as the PCSA considers appropriate.²¹</p>	
<p>Where the PCSA carries out an inspection, on its own initiative, the PCSA shall, as soon as practicable after the completion of the inspection, submit a report of the inspection to the Garda Commissioner and to the Minister²². The PCSA shall ensure that, as soon as practicable after a report under this section is submitted to the Garda Commissioner and the Minister, the report is published on a website maintained by or on behalf of the PCSA or in such other manner as the PCSA considers appropriate.²³</p>	<p><i>The Minister, Garda Commissioner and Public</i></p>
<p>Where the Minister requests the PCSA to carry out an inspection, the PCSA shall, as soon as practicable after the completion of the inspection, submit a report of the inspection to the Minister.²⁴ The PCSA shall, as soon as practicable after submitting a report under this section to the Minister, submit a copy of the report to the Garda Commissioner.²⁵</p>	<p><i>The Minister and Garda Commissioner</i></p>
<p>The PCSA shall ensure that, as soon as practicable after a copy of a report of an inspection undertaken at the request of the minister, is laid before each House of the Oireachtas, the report as laid is published on a website maintained by or on behalf of the PCSA or in such other manner as the PCSA considers appropriate.²⁶</p>	<p><i>The Public</i></p>
<p>The PCSA shall, as soon as practicable after it receives a request under s151 (1)(a) of the Act, submit to the Minister a report on the measures taken by An Garda Síochána in relation to the recommendations specified in the request and may</p>	<p><i>The Minister</i></p>

²¹ 146(3) of the Act

²² 149. (1) of the Act

²³ 149 (3) of the Act

²⁴ 150(1) of the Act

²⁵ 150(3) of the Act

²⁶ 150(6) of the Act

Legal provision or Action	Reporting to
include in the report any other matter connected with the subject matter of the request that it considers should be brought to the attention of the Minister.	
The PCSA shall, not later than 3 months following the establishment day of the PCSA, prepare and submit to the Minister the final annual report of the Policing Authority. ²⁷	<i>The Minister</i>
The PCSA shall ensure that, as soon as practicable after a copy of the final annual report of the Policing Authority is laid before the Houses of the Oireachtas, the report is published on a website maintained by or on behalf of the PCSA or in such other manner as the Minister may specify. ²⁸	<i>The Public</i>
The PCSA shall, not later than 3 months after the end of each year, prepare and submit to the Minister a report on its activities during the preceding year. ²⁹	<i>The Minister</i>
The PCSA may make such other reports as it considers appropriate for drawing to the attention of the Minister matters that have come to its notice and that, in its opinion, should, because of their gravity or other exceptional circumstances, be the subject of a special report to the Minister. ³⁰	<i>The Minister</i>
The Minister may request the PCSA to prepare and submit to him or her a report in respect of any matter relating to policing services and the PCSA shall comply with the request as soon as practicable after receiving it. ³¹ The PCSA shall ensure that, as soon as practicable after a copy of a report under this section is laid before each House of the Oireachtas, the report is	<i>The Minister and the Public</i>

²⁷ 162(3) of the Act

²⁸ 162(5) of the Act

²⁹ 138(1) of the Act

³⁰ 138(3) of the Act

³¹ 138(4) of the Act

Legal provision or Action	Reporting to
published on a website maintained by or on behalf of the PCSA or in such other manner as the PCSA considers appropriate. ³²	
The PCSA shall prepare and submit to the Minister a strategy statement in respect of the period of 3 years immediately following the year in which the strategy statement is so submitted as soon as practicable after the establishment day of the PCSA, and thereafter not earlier than 6 months before, and not later than, the expiration of each subsequent period of 3 years following the establishment day of the PCSA. ³³	<i>The Minister</i>
The PCSA shall ensure that, as soon as practicable after the strategy statement is laid before each House of the Oireachtas, the strategy statement is published on a website maintained by or on behalf of the PCSA or in accordance with such other arrangements as the PCSA considers appropriate. ³⁴	<i>The Public</i>
The PCSA shall, as soon as practicable after the establishment day of the PCSA, prepare and submit to the Minister a governance framework. ³⁵	<i>The Minister</i>
The PCSA shall ensure that, as soon as practicable after a governance framework or revised governance framework is submitted to the Minister, the framework is published on a website maintained by or on behalf of the PCSA or in accordance with such other arrangements as the PCSA considers appropriate. ³⁶	<i>The Public</i>
Members of the public may attend, and the media shall be permitted to record and broadcast, not fewer than 4 meetings of the Authority with the Garda Commissioner in each year. ³⁷ .	<i>The Public</i>

³² 138(6) of the Act

³³ 137(1) of the Act

³⁴ 137(6) of the Act

³⁵ 136(1) of the Act

³⁶ 136(4) of the Act

³⁷ 130(5) of the Act

Legal provision or Action	Reporting to
<p>The Authority is required to produce an Annual Report on its activities to the Minister no later than 3 months after the end of the year to which the report relates. The Annual Report will be developed by the Executive and approved by the Authority.³⁸.</p>	<p><i>The Minister, Government, Oireachtas and the Public</i></p>
<p>The Chief Executive is the Accounting Officer³⁹ in relation to the appropriation accounts of the PCSA for the purposes of the Comptroller and Auditor General Acts 1866 to 1998, and is accordingly responsible for ensuring the economy and efficiency of the PCSA in the use of its resources and overseeing the systems, procedures and practices used by the PCSA in evaluating the effectiveness of its operations. Whenever required to do so by the Committee of Public Accounts, the chief executive of the PCSA shall give evidence to it on the following matters: the regularity and propriety of the transactions recorded or required to be recorded in any book or record of account subject to audit by the Comptroller and Auditor General; the economy and the efficiency of the PCSA in using its resources; the systems, procedures and practices employed by the PCSA for evaluating the effectiveness of its operations; any matter affecting the PCSA that is referred to in a special report of the Comptroller and Auditor General under section 11 (2) of the Comptroller and Auditor General (Amendment) Act 1993 , or any other report of the Comptroller and Auditor General that is laid before Dáil Éireann in so far as the report relates to a matter specified in above.⁴⁰ As Accounting Officer s/he is accountable to the Public Accounts Committee in respect of the regularity and propriety of all the transactions in each Appropriation Account bearing his or her signature.</p>	<p><i>The Minister for Justice, the Minister for Public Expenditure and Reform, Government, Oireachtas and the Public</i></p>

³⁸ 138(1) of the Act

³⁹ 140(1) of the Act

⁴⁰ 140(2) of the Act

Legal provision or Action	Reporting to
<p>The Chief Executive of the PCSA shall, at the request in writing of an Oireachtas committee, attend before it to give account for the general administration of the PCSA. The Chief Executive shall give account before Committees of the Oireachtas regarding the general administration of the PCSA.⁴¹</p>	<p><i>Oireachtas and the Public</i></p>
<p>As Accounting Officer, the Chief Executive shall sign a Statement of Internal Control confirming that an effective system of internal financial control is maintained by the organisation.</p>	<p><i>Oireachtas and the Public</i></p>
<p>The remuneration and expenses of Members and the Chief Executive will be published annually by the PCSA.</p>	<p><i>The Minister, Government, Oireachtas and the Public</i></p>

⁴¹ 141(1) of the Act