

Minutes of Meeting of the Audit and Risk Committee of the Policing and Community Safety Authority

Date: 9 December 2025

Venue: Policing and Community Safety Authority (PCSA) Office, 90 North King Street, Dublin 7

Attendance:

Committee: Mick Feehan (Committee Chair), Declan Hoban, Niall Byrne, Geraldine Smith

Secretary: Philip Cox

Executive: Helen Hall, James Kiernan, Shona Keeshan, Andrew Taitz

External: Mairéad Leydon, Audit Manager, C&AG (*item 3 only*) and Vincent Teo, Audit partner, Crowleys DFK (*item 3 only*)

1. Closed session

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

2. Chairpersons opening remarks

2.1 Draft agenda

The agenda was approved as drafted. No conflicts of interest were raised, however for transparency, Geraldine Smith took the opportunity to inform the committee of her membership of the Comptroller and Auditor General (C&AG) audit committee as well as the board of the Charities Regulator.

2.2 Minutes of previous meetings and matters arising

Minutes of the September and October meetings were approved and there were no matters arising. Some suggestions in relation to the formatting of the minutes going forward were noted. It was agreed that the executive team will maintain a log of actions arising from meeting of the ARC, and this log will be included in the meeting pack for future meetings.

It was agreed that a draft 2026 work plan for the ARC will be presented at the next meeting for review by the committee.

2.3 Correspondence

There were no items of correspondence for noting or discussion.

2.4 Chief Executive's Update

CEO reports for the previous quarter were taken as read. It was agreed that a copy of the Oversight Agreement with the Department of Justice, Home Affairs and Migration will be provided to ARC members, in addition to the Annual Performance Delivery Agreement, to be provided to Members annually.

2.5 Training Requirements

Members noted the provision of the Institute of Public Administration (IPA) Schedule 2026. No specific training requirements were raised at this time.

2.6 ARC Charter

Members approved the updated ARC Charter with one minor amendment. The Charter will be added to the agenda of the next meeting of the Authority, for approval.

Action number	Action point	By date	By whom
ARC_A_04_01	Executive to maintain log of actions and include in ARC meeting packs going forward.	ASAP	Secretary
ARC_A_04_02	Draft ARC work plan for 2026, to be reviewed by committee at next meeting.	March 2026	Secretary

ARC_A_04_03	ARC Charter to be added to agenda for the December meeting of the Authority.	December 2025	Secretary
ARC_A_04_04	Copy of Oversight Agreement with the Department of Justice, Home Affairs and Migration to be provided to ARC members.	ASAP	Secretary
ARC_A_04_05	Annual Performance Delivery Agreement to be circulated to members.	ASAP	Secretary

3. Audit

3.1 Comptroller and Auditor General (C&AG)

Members discussed the findings outlined in the C&AG Management Letter. One medium risk rating was noted, relating to the number of times the ARC of the previous Policing Authority met in 2024. The finding has been accepted, whilst noting that the circumstances of the ARC meeting only three times in 2024 were very specific and primarily created by the uncertainty around the dissolution of the Policing Authority at that time.

A low rating relating to non-compliance with circular 13/2014 was discussed in detail by the committee. Members were satisfied with the response provided by the Executive to this finding, which is outlined in the response to the C&AG Management Letter.

Mairéad Leydon of the C&AG joined the meeting to present a summary of findings. Data analytics used during the audit process did not increase the efficiency and timeline of audit as had been anticipated, however better efficiency is expected to be achieved next year. In line with best practice, the committee offered Mairéad the opportunity for a session in private, which was declined. The committee thanked Mairéad for her time and she exited the meeting.

3.2 Update on Internal Audit

Vincent Teo joined the meeting to provide the committee with a summary of the advisory audit report on Cybersecurity Risk Management Practices Aligned with the NIS2 Requirements. Members sought clarity on certain recommendations and posed questions to the Executive on the resources required and proposed timeline for acting on the report recommendations. A suggestion was made that third party advice could prove to be beneficial for both supplementing in-house knowledge and in terms of management of available resources. An advisory committee on cyber security matters may be considered. Members thanked Vincent for his time and he exited the meeting.

The updated Internal Audit Plan 2025-27 was noted by members. It was agreed to recommend the Plan to the Chief Executive.

In relation to audit recommendations, it was agreed to close the one remaining audit recommendation in relation to climate action, as the PCSA had published its updated Climate Action Roadmap in October.

Action number	Action point	By date	By whom
ARC_A_04_06	Roadmap for implementation of recommendations within Cybersecurity Risk Management Practices Aligned with the NIS2 Requirements report to be produced and supplied to the ARC.	March 2026	Secretary

4. Risk Management

The Risk Management papers were taken as read. The Risk Officer provided a brief summary to the committee. Directorate level risk registers are in development. A cyber security risk register will also be developed.

The e-Risk platform is live. Admin users are due to receive training imminently. Training for wider staff will take place in early 2026.

5. Finance

The Papers were taken as read. Members queried the executive in relation to a contract for new board management software which is currently scheduled to go live in early 2026. Outstanding issues relating to maintenance and support have delayed implementation.

6. PCSA Strategy Statement 2026-28

Aoife Clabby and Mark Nother of the executive team joined the meeting. A summary of the development process, consultation process, feedback and drafting of the Strategy Statement was provided to ARC members. Members sought clarity on a number of points. Aoife and Mark were thanked for their time and exited the meeting.

7. AOB

7.1 Appropriation Account

A discussion took place between Members and the Chief Executive regarding the process and timelines for the preparation and sign off of the Appropriation Account by the Chief Executive as Accounting Officer, and the proposed timeline for the Q1 meeting of the ARC.

7.2 Date of next meeting

The Committee proposed a date of 5 March 2026 to meet next, depending on availability of the internal audit provided which is to be confirmed. The Secretary will confirm the March date and circulate proposed meeting dates for 2026.

Action number	Action point	By date	By whom
ARC_A_04_07	March meeting date to be confirmed and proposed dates for 2026 circulated to members.	ASAP	Secretary