

Minutes of Meeting of Audit and Risk Committee

Date: 2 July 2025

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

Attendance:

Committee Mick Feehan (Committee Chair), Declan Hoban, Geraldine Smith

Secretary Philip Cox

Executive Helen Hall, James Kiernan, Shona Keeshan, David Finn, Andrew Taitz

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. Brief introductions followed with the Chair welcoming the willingness of both Geraldine and Declan to serve as members of the Policing and Community Safety Authority (PCSA) Audit and Risk Committee (ARC) having been members of the Policing Authority ARC.

The agenda was approved by the Committee and there were no conflicts of interest declared.

The June CEO report to the Authority was noted and It was agreed that monthly CEO Reports to the Authority are to be shared with ARC Members. In response to questions a number of matters were discussed, including:

- Recruitment planning;

- The process for development of the ground floor of the PCSA offices by OPW;
- Status of the C&AG audit;
- Access to Information on the Environment (AIE) regulations; and
- Gender Pay Gap reporting.

There was also discussion around training requirements for ARC Members and it was agreed that the Secretary will distribute details of PAI/IPA training courses to members and will also provide information to the chairperson about the network of Chairs of Audit Committees.

3 – Committee Governance

The Terms of Reference were approved. The Committee approved the appointment of Philip Cox as Secretary to the Committee.

4 – Audit.

The Committee were provided with an update on Audit by the Secretary to the Committee. There remains one outstanding audit query from the C&AG audit which should be closed out very shortly.

The Committee approved the terms of reference for the Internal Audit Cybersecurity - NIS Compliance Review. The Committee discussed the Internal Audit Plan 2025 to 2027 (including the audit universe) and requested that it be updated to include inter-alia, Internal Controls, Procurement and HR. Updated Internal Audit plan 2025 to 2027 is to be resubmitted for the ARC's September meeting. Management will request a comprehensive audit universe document by the Autumn with both the SMT and ARC having more input. Internal controls in general to be focused on and progress reports to be routinely written up. The Committee recommend senior staff should be regularly required to sign off on the internal controls in their area being up to date.

It was noted that OGCI O do not provide a “letter of assurance” to their clients however the Committee recommended that the PCSA should request that they provide one for the PCSA.

5 – Risk Management Report, Risk Management Policy, and Risk Appetite Statement.

The Committee provided comments on formatting and wording in particular sections of the draft Policy and Appetite statements.

Regarding the draft Risk Register: the document is not yet complete and is still being worked upon by the Executive team. Further work will be done on the draft Policy, Appetite Statement, and Risk Register which will all be presented to the ARC for review at the September meeting.

It is recommended that the PCSA remain, as a general principle, risk averse but not to be averse to taking some risks. The Committee also advise to avail of the opportunities.

The Committee request a summary to accompany the new Risk Register. The proposed use of eRisk was discussed. Executive team are confident eRisk will work well with it confirmed to have dashboard and report options.

The Committee inquired as to the status of previous Registers (PA and GSI). Management confirmed they act as reference documents however it has been decided to take a “zero-based budgeting” approach to the new PCSA register.

6 – Finance

The Senior Manager for Finance delivered the financial report. It was reported that PA and GSI accounts have been consolidated under vote 41. Discussion on showing it in a simpler format ensued with the Committee giving an example of how this might be done.

7 - AOB

It was agreed that the next meetings will be scheduled for Sept 15th at 2pm and 9th of December at 2pm.