

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

Date: 20 October 2025

Venue: Meeting held via MS Teams

Attendance:

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

Secretary: Philip Cox

Executive: James Kiernan

1. Closed session

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

2. Updated July ARC meeting minutes

A draft of the July minutes was reviewed and a members suggested several changes to the document. It was agreed that this document would be updated accordingly.

3. Updated Audit and Risk Committee Charter

Members outlined changes to the ARC Charter that they would like to see implemented. It was agreed that a draft of the Charter incorporating these changes would be presented to the ARC for its next meeting. It was noted that if this draft is deemed suitable by the ARC they will recommend to the Authority for approval.

4. Terms of Reference for Next Internal Audit

The Committee discussed the draft terms of reference for the review of internal controls 2025. Committee members noted that the report of this audit will need to be received in a timely manner and commented that the terms of reference do not state specific timelines. The Committee advised that the final report would need to be received in advance of the draft of the appropriation accounts. The Committee requested that the ARC should review the draft appropriation account before it goes to the Authority for approval and release to the C&AG. The C&AG has asked for submission of the draft accounts to them by 11 March 2026. The Committee approved the draft terms of reference for this audit subject to their recommendations on timelines and some minor clarifications on information requested which management will agree with the internal audit provider.

It was agreed that the Q1 ARC meeting would be scheduled with regard to the timing of availability of the draft appropriation account. The advice of the Committee for the scheduling of an Authority meeting to discuss the appropriation account in advance of the submission to the C&AG would be passed on to Senior Management including the Authority Secretary.

5. AOB

The Committee requested that a library of past reports and other relevant documents be made available on the board management platform for Members to view. It was agreed these would be made available on the new board management platform when it is operational.