

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

**Date:** 15 September 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 (*items 3 to 6*)

**Secretary:** Philip Cox

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

**External:** Vincent Teo, Audit partner, Crowleys DFK (*item 4 only*)

### **1. Closed session**

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

### **2. Chair's opening remarks**

The draft agenda was reviewed, and it was agreed that the agenda item on Risk would be moved to item three, placing the Audit agenda item at item four.

The Chair welcomed Niall Byrne to the committee as the fourth Audit and Risk Committee (ARC) member and introductions were given from all attendees. The Chair thanked the Secretary for the timely provision of papers.

No conflicts of interest were declared. There were no items of correspondence for the committee's attention.

Minor amendments were suggested to the minutes of the last meeting, and it was agreed that these would be updated and circulated to members for approval at the next meeting of the ARC.

No specific training requirements were raised by committee members. The Secretary agreed to circulate the IPA training schedule to members following the meeting.

### **CEO Report and matters arising**

The CEO gave a verbal update on some items of note, including the submission of the Policing Priorities to the Minister, the finalisation of the Memorandum of Understanding with An Garda Síochána (AGS), and the current status of the draft PCSA Strategy Statement. The committee was informed that issues highlighted at the last meeting of the ARC relating to the provision of information by AGS have since seen some improvement, but that this risk remains of concern. It was acknowledged that the September meeting of the Authority in public would be the first with the new Garda Commissioner.

Recruitment activities are ongoing, with four candidates through clearance and expected to be onboarded over the coming months. This includes the position of PO of Business Services, which was highlighted as vacant at the July meeting of the committee. The 2026 budget submission has been sent to DPENDR; it is anticipated that there will be a modest uplift of staffing ECF for 2026. There was some discussion by the committee regarding budget spend and the wider governmental environment in relation to projected public spending.

The committee were informed that the Authority have approved the tender for the ground floor works at 90 North King Street, with the caveat that further assurance should be sought from the OPW, in line with previous advice from the ARC. A letter to the OPW from the CEO has been issued in this regard.

### **3. Risk**

*Geraldine Smith joined the meeting.*

It was agreed that going forward the monthly Risk Management papers to the Authority would be provided as reference papers for each ARC meeting.

Members provided feedback on the current drafts of the Risk Management Policy and Risk Management Appetite Statement. It was agreed that their feedback would be incorporated into the drafts to go to the September Authority meeting.

The draft Risk Register was discussed, including a planned move to the e-Risk platform in the near future. The potential for Directorate level risk registers to be developed was also discussed. In addition, a draft Opportunities Register was considered by members. The general approach being taken with regard to the Risk and Opportunities registers received positive feedback from the committee.

#### **4. Audit**

*Vincent Teo, Audit Partner from Crowleys DFK, joined the meeting.*

The committee was provided with an update from the Executive on an assurance audit to evaluate the adequacy and effectiveness of cybersecurity measures within PCSA, to assess readiness to meet the requirements of the NIS2 Directive. A gap analysis will form part of the output for the advisory audit, as well as a suggested workplan for completing any recommendations. Timelines for the completion of the assurance audit and for a follow up audit in 2026 were discussed. The approach to reviewing and reporting on the PCSA audit universe was also covered.

*Vincent Teo left the meeting.*

The CEO informed the committee that she has written to the OGCI0 as a service provider for the PCSA to seek assurance in relation to governance and security.

It was suggested by the committee that it may be useful for members to view and advise on proposed terms of reference for any planned audits into the future. The Executive agreed to review the current Terms of Reference for the ARC with a view to enabling the ARC to fulfil this function.

#### **5. Finance**

The Finance Officer provided a year-to-date summary of gross expenditure for the PCSA to end August 2025, as well as the position regarding tender processes as of end August. Committee members sought clarification on a couple of minor points including the replacement of board management software and the ground floor building works.

## 6. AOB

It was agreed that the committee would hold a short online meeting on 20 October to discuss the Terms of Reference for the next Audit, Audit Universe and update for the ARC Terms of Reference to allow give them a role in approving Internal Audit Terms of Reference going forward. It was also agreed changes to the draft minutes for the July meeting of the ARC would be reviewed.

Action	Person Responsible
Circulate IPA training schedule to members	Philp
Provide monthly Risk reports to the Authority as part of the document pack for quarterly ARC meetings.	Philip
Update Risk Management Policy based on feedback from committee members.	Philip
Update Risk Appetite Statement based on feedback from committee members.	Philp
Update ARC TORs to include committee approval for audit TORs.	Philip
Set up short online meeting of the committee for 20 October at 4 pm.	Philip
Update July committee minutes and circulate to members for the next meeting.	Philip