



**PCSA**

Údarás Póilíneachta  
& Sábháilteachta Pobail  
Policing & Community  
Safety Authority

## **Audit and Risk Committee**

### **Annual Report 2025**

**March 2026**

**Contents**

<b>Statement from the Chair of the Audit and Risk Committee</b> .....	1
<b>1. Introduction</b> .....	4
<b>2. Membership, Meetings and Support</b> .....	4
<b>3. Role and Functions of the Audit and Risk Committee</b> .....	4
<b>4. Audit and Risk Committee Charter</b> .....	5
<b>5. Work of the Committee in 2025</b> .....	5
<b>6. Senior Management Updates</b> .....	7
<b>7. Internal Audit</b> .....	7
<b>8. Audit of the 2024 Appropriation Account by the External Auditor</b> ....	7
<b>9. Implementation of Audit Recommendations</b> .....	8
<b>10. Risk Management</b> .....	8
<b>11. Assessment of Audit and Risk Committee Effectiveness</b> .....	9
<b>12. Priorities for 2026</b> .....	9

### Statement from the Chair of the Audit and Risk Committee

I am pleased to present the annual report of the Audit and Risk Committee (ARC) of the Policing and Community Safety Authority ('the Authority' or the "PCSA") for 2025.

The ARC was established by the Authority in May 2025 to provide independent and objective advice on the adequacy of the systems of governance, internal control and risk management in the Authority, including through oversight of the work of the internal audit function. This is the first annual report of the ARC and covers the first nine months of operation for the Authority from April to December 2025.

The role of the ARC is advisory rather than supervisory. It provides an independent view of the financial reporting process, internal control and risk management systems, governance and audit functions of the Authority. It provides assurance on the adequacy of and compliance with these systems to the Authority and the Accounting Officer.

In 2025 the Authority undertook its oversight and internal governance functions in a complex and fast changing operating environment in the context of a wide-ranging change to the policing and policing oversight landscape, emanating from the Policing, Security and Community Safety (PSCS) Act 2024. This has included significant growth for the organisation following the transition of the Policing Authority to the new PCSA.

It is in this dynamic operating environment that the Committee executed its role to oversee the ongoing development and maintenance in the Authority of appropriate structures for audit and risk, in line with the Authority's Audit and Risk Committee Charter, and as detailed in this report. This was enabled by continued ongoing and regular engagement with our outsourced Internal Audit Provider and with the Comptroller and Auditor General.

The planned schedule for internal audit was cognisant of the transition to the PCSA in April 2025 and the subsequent timeframe from establishment to the end of the year. Crowleys DFK provided internal audit services for the previous Policing Authority following a contract awarded in December 2024 and continued to provide internal audit services for the PCSA. Crowleys DFK completed the Review of Internal Control 2024 with the final report received by the Policing Authority on 21 March 2025. Their conclusions in this audit were that: "Our audit results

indicate that substantial assurance can be placed on the adequacy and operating effectiveness of controls to mitigate and/or manage risks to which the audit area may be exposed”.

Concerning the generally minor findings and related recommendations noted in the internal controls report, the ARC is satisfied that these have been appropriately addressed by management.

The Authority received the final advisory report of the Review of PCSA’s Cybersecurity Risk Management Practices Aligned with the NIS2 Requirements in December 2025. This review is advisory in nature and does not constitute an assurance audit or a formal compliance assessment. PCSA’s overall cybersecurity maturity was assessed at the “Capable” level, reflecting initial progress towards alignment with the NCSC Risk Management Measures. Implementations of the recommendations within the report will be monitored through 2026.

The ARC recognises the valuable contribution to the overall control environment that Crowleys DFK provide, including that the Accounting Officer and the Authority can rely on the independent assurance that they provide. The C&AG, as the external auditor, provided a similar level of assurance from their audit of the Appropriation Account 2024 for the Authority’s Vote, with a clear audit certificate issued.

Accordingly, the ARC is satisfied with:

- The assurance provided by internal and external audit;
- The Committee’s own work in the oversight and review of financial, control, risk and governance matters;
- Engagement with management during 2025; and
- The assurance provided in relation to the internal control systems in place in other organisations which provide financial, payroll, HR and ICT services on behalf of the Authority, including where available, independent internal audit reports.

On the basis of its considerations during the past year, as outlined, the ARC is satisfied that the controls in place address the range of financial, operational, reputational, and strategic risks facing the Authority and that these controls are both adequate and operating satisfactorily and can therefore be relied on to give assurance to the Authority and the Accounting Officer.

Finally, I would like to recognise the important contribution of the members of the ARC in 2025 in providing the critical independent advice and assistance to the Authority in discharging its governance responsibilities.

A handwritten signature in black ink, appearing to read 'Mick Feehan', written over a horizontal line.

**Mick Feehan**

**Audit and Risk Committee Chair**

**13 April 2026**

## **1. Introduction**

The Audit and Risk Committee (ARC) Annual Report 2025 is prepared in accordance with the Audit and Risk Committee Charter and the requirements of the Code of Practice for the Governance of State Bodies (the Code).

## **2. Membership, Meetings and Support**

The ARC held four meetings in 2025, on the following dates:

- 2 July 2025
- 15 September 2025
- 20 October 2025
- 9 December 2025

The members of the ARC and their attendance at meetings in 2024 are shown in Table 1.

<b>Table 1: Membership of Audit and Risk Committee 2025</b>		
<b>Member</b>	<b>Position</b>	<b>Meetings attended in 2025</b>
Mr Michael Feehan	Chair	4
Mr Declan Hoban	External Member	4
Dr Geraldine Smith	External Member	4
Mr Niall Byrne	External Member	3 <sup>1</sup>

The Committee was supported by the Executive throughout the year.

## **3. Role and Functions of the Audit and Risk Committee**

The ARC is part of the PCSA’s control environment, tasked with providing independent advice to the Accounting Officer and the Authority and supporting them in their responsibilities for matters of internal control, risk and governance. In so doing the ARC reviews the comprehensiveness, reliability and integrity of

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<sup>1</sup> Mr Niall Byrne was appointed to the ARC prior to the second meeting of the Committee and attended all meetings held since his appointment.

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. The ARC may make any recommendations to the Authority and the Accounting Officer it deems appropriate on any area within its remit where action or improvement is needed.

The main functions of the ARC are set out in the *Audit and Risk Committee Charter* and cover the following areas:

- Internal control and risk management systems;
- Financial reporting;
- Compliance with laws, regulations and codes;
- Internal audit;
- External audit;
- Protected disclosures; and
- Governance.

### **4. Audit and Risk Committee Charter**

The Committee established a Charter in July 2025 with a further update to the Charter approved in December 2025. The Charter will be reviewed in Q4 2026.

### **5. Work of the Committee in 2025**

The following matters were considered by the ARC as part of its work plan in 2025 under the general headings of governance, audit, finance, and risk:

#### **Governance**

- The PCSA's progress against its Strategic Objectives and Business Plan was monitored through regular updates, and through regular consideration of the risk register;
- The Audit and Risk Committee Charter was established. Further updates to the Committee were proposed for recommendation to the Authority, and subsequently approved; and
- Consideration and advice was given in respect of the governance elements relating to the establishment of the PCSA under the Policing, Security and Community Safety Act 2024.

### **Audit**

- The internal audit work plans for 2025 were reviewed and updated to reflect an appropriate audit coverage in light of areas of highest risk, and taking into consideration the shortened timeframe within 2025 following the establishment of the PCSA in April 2025;
- Consideration of the reports provided by the internal auditor (see section 7 below) and regular meetings to discuss same;
- Consideration of the outcome of the audit by the Comptroller and Auditor General (C&AG) in relation to the external audit of the previous Policing Authority's account 2024 (see section 8 below) and meeting with the C&AG Senior Auditor to discuss matters arising from the audit; and
- Ongoing review of the status of implementation of audit recommendations.

### **Finance**

- The adequacy of the PCSA's annual financial provision and monthly financial reports were considered on a regular basis; and
- Oversight was applied to the matter of prompt payments.

### **Risk**

- Terms of Reference for the Chief Risk Officer were approved;
- Risk management reports were considered at all meetings of the Committee;
- Complete review of the risks and mitigations in the Authority's Risk Register; and
- Advice on the evolving Risk and Opportunities Registers as a living documents.

Matters discussed by the ARC in relation to all items under its remit are communicated by the Committee Chair to the Authority in an update at monthly Authority meetings. Approved minutes of ARC meetings are made available and published on the Authority's website as a matter of normal practice. Final audit reports are also provided to the Authority. In addition, the ARC retains a log of actions arising from its meetings and progressed by the Executive. The status of these actions is updated on an ongoing basis and monitored.

## **6. Senior Management Updates**

The Chief Executive or Director of Business Services updated the ARC at each of its meetings in relation to the Authority's main activities, risks and the Authority's environment. The ARC had reference to the monthly CEO Report to the Authority; the Authority's oversight of policing performance generally; the Authority's resourcing and progress against the business plan for 2025; and matters pertaining to the Authority's research functions. The Finance Officer briefed the ARC in relation to the financial position of the Authority and other relevant matters.

## **7. Internal Audit**

The Internal Audit Provider (IAP), Crowleys DFK, carried out the review of Internal Controls during 2025. The final report was presented by the IAP in March 2026 and provided to the ARC at its March meeting. Through this audit report the IAP confirmed that they were satisfied that overall the Authority had established reasonable systems and controls for the management and mitigation of key risks and that these systems and controls operated effectively during 2025.

In addition to the audit on internal controls, an advisory audit to review the PCSA's Cybersecurity Risk Management Practices aligned with the NIS2 Requirements took place in Q4. The primary objective of this audit exercise was to assess the PCSA's current state of cyber security readiness for the forthcoming implementation of the NIS2 standards. The report found the PCSA's overall cybersecurity maturity to be at the "Capable" level. An action plan, which the Internal Audit Provider has suggested the organisation should undertake to bring its practices in line with the required standards, consists of eleven targeted recommendations, two of which are categorised as high priority.

## **8. Audit of the 2024 Appropriation Account by the External Auditor**

The C&AG is the Authority's external auditor and carried out their audit of the 2024 Appropriation Account for the Policing Authority's Vote in 2024. The Policing Authority's 2024 Appropriation Account was published by the C&AG in November 2025.

The C&AG found two matters for attention identified in the management letter to the Authority and issued a clear audit certificate. The Senior Auditor with responsibility for the audit presented her report to the Committee in December 2025 and confirmed satisfaction with the financial controls in place and the books of accounts maintained. The internal audit provider was also in attendance at the meeting for the C&AG report.

### **9. Implementation of Audit Recommendations**

The Executive maintains a register of audit recommendations from all internal and external audits and the status of the implementation of these recommendations is regularly updated and routinely reviewed by the ARC. The eleven recommendations of the advisory 'Review of PCSA's Cybersecurity Risk Management Practices Aligned with the NIS2 Requirements' which was completed in December 2025 have been accepted by Management and are being tracked as Audit recommendations. At the end of 2025, no other recommendations from past assurance audits or formal compliance assessments remained open on the Authority's register. The implementation status of recommendations will be subject to annual review by the internal audit provider in 2026.

### **10. Risk Management**

The Authority has a risk management system in place including a comprehensive Risk Management Policy, a Risk Appetite Statement, and a Risk and Opportunities Register. This system, which includes regular ongoing identification, assessment, mitigation and management of risk by the Authority is monitored regularly by the ARC as a standing agenda item.

The PCSA Risk and Opportunities Register was formally adopted in July 2025 following the establishment of the PCSA and the ARC. The ARC reviews the Risk and Opportunities Register and Risk Management Report at each meeting and advises in relation to the identification, ranking, and mitigation of risks in addition to the operation of the risk management system.

The Register is regularly updated to reflect observations by the Authority, the ARC, the Senior Management Team and staff, including where appropriate to add new risks, remove or modify risks, to consider the ranking and mitigation of risks and to escalate particular risks in light of changing circumstances.

## **11. Assessment of Audit and Risk Committee Effectiveness**

A self-assessment of the committee's effectiveness is due to be carried out in early 2026.

## **12. Priorities for 2026**

During 2026 the ARC will continue to provide oversight of the governance, financial, audit, and risk management arrangements in place in the Authority with a view to providing advice to the Authority and the Accounting Officer with regard to the adequacy of and compliance with the system of internal controls..

Particular attention will be given to the following areas of work as the Authority develops its staffing complement, operations, activities, and systems:

- Overseeing the work of internal and external audit in accordance with a risk based plan to give assurance regarding the adequacy and effectiveness of the internal control system;
- Examining new areas of expenditure, with particular regard to the processes and controls relating to procurement and risk; and,
- Continued focus on risk management policy and procedures and on-going detailed review of the risk register.