



**Minutes of Audit and Risk Committee
1 February 2023**

Attendance

Committee:	Paul Dempsey (Chair), James O'Boyle and Commissioner Emily Logan
Secretary:	Pauline Byrne
Management/Staff:	Aileen Healy (Director of Administration), Amanda McLoughlin (Head of Finance), Valerie Woods (Principal Officer of Administration) Ellen Kenny (Data & Governance), Louise Prendergast (Transition) item 4, David McCormick (Head of ICT) item 6.2
Visitor:	Robert Bourke (Mazars) item 6.1
Apologies:	Joanne O'Donohue – Items 7 & 8

1. Committee Chair Opening Statement

The Chair opened the meeting with agreement on the agenda and confirmation of no conflicts of interest.

2. Minutes and Matters Arising

The minutes of the previous ARC meeting were reviewed and approved.

3. Director of Administration Update

The Director of Administration briefed the Committee on the main developments occurring within GSOC since the last meeting, including:

- Noting that the final allocation of the Revised Estimates for GSOC is €16.67 million, noting that this does not include expenditure associated with the transition process, which the Department of Justice have confirmed will be addressed separately.
- A number of additional staff joined GSOC since the start of the year, with a number of vacancies in the process of being filled.
- Funding approval has been received for the new case management system and a tender to seek procurement support services will shortly be launched. A business owner is to be assigned and a Project Manager and Business Systems Analyst are in place.
- The Policing Security and Community Safety Bill (PSCS Bill) has been formally published and the Dáil second stage scheduled for 14 -16 February 2023. The DOJ are still working towards 1 January 2024 for the commencement date. GSOC will publish its observations on the Bill in the coming weeks.
- GSOC has received the draft Grant Thornton Report for consideration. A Townhall event is being organised to engage with staff regarding the changes ahead in the context of the new legislation.

- The internal audit service has been meeting with senior managers to gain an understanding of GSOC's business to inform their preparation of an audit universe and a draft internal audit plan. Work on the internal controls review of 2022 has commenced.

4. Transition

A presentation on GSOC's transition to the Office of the Police Ombudsman was made to the Committee by a member of the GSOC's Transition team. The Committee noted that:

- an overview of the proposed legislative changes which will affect GSOC, in particular its leadership structure, remit and financial independence (to a Vote holding body) as well as significant changes to the functions of the new organisation
- the implementation of the PSCS Bill is being overseen by the Department of Justice which has established a programme for this purpose. GSOC is represented on the programme board and steering group and is heavily involved with two strands of the work involving the operating model and process change in the Office of the Police Ombudsman.
- the Office of the Police Ombudsman will be headed up by an Ombudsman, Deputy Ombudsman and CEO, who will be the Accounting Officer for the Vote. It is expected that appointments to these positions will be made on a designate basis in Quarter 3 2023.
- A Transition Team is in place with responsibility for liaising with GSOC staff and external bodies to coordinate all strands of the Transition Programme.
- An Organisation Review was undertaken by Grant Thornton to inform decisions on the structure, operating model and resourcing for the Office of the Police Ombudsman. The review included engagement with GSOC staff and external stakeholders, and conducting a benchmarking exercise with police oversight bodies and government departments with an investigative function.
- Next steps for the Transition include finalisation of the Grant Thornton Report, a Town Hall meeting with GSOC Staff to continue staff engagement and the establishment of GSOC's Phase 2 Implementation Project Steering Group ('P2 Group'), which will oversee the implementation of the changes required to stand up the new organisation in January 2024.

The Committee discussed the arrangements in place for the transition to the Office of the Police Ombudsman, noting that this is a most important and potentially risky project for the organisation. In particular, the governance for the project was discussed, including the arrangements for reporting to the Commission and it was noted that it would be necessary to finalise and formalise these governance arrangements.

The Committee discussed the timing of the commencement of the new legislation and questioned whether the arrangements for a new Vote would be in place and operational from 1 January 2024, and the contingency arrangements that would be necessary should this not be possible. It was advised that the Office of the Comptroller and Auditor General be kept updated on progress.

It was agreed that Grant Thornton be asked to present their findings to the ARC at its next meeting.

5. Governance

5.1 ARC Annual Report

The Committee reviewed the draft of the first Audit & Risk Committee Annual report, which was approved subject to minor drafting. It was noted that the ARC has made significant progress since its establishment in mid-2022.

5.2 ARC Self-evaluation of Effectiveness

In private session the Committee completed their self-assessment evaluation for 2022 in line with the Code of Practice for Governance of State Bodies.

5.3 Training

It was agreed that the IPA Governance Forum Schedule of dates 2023 would be circulated to the Committee members.

6. Audit

6.1 Internal Audit

The Committee welcomed the representative from GSOC's Internal Audit service, Mazars. The representative briefed the Committee on the work completed to date and areas of work that will be covered in 2023. The representative advised the Committee that they met with GSOC's SMT to conduct a high-level risk assessment to inform their understanding of the business and to develop the audit universe. This will also inform the development of an audit plan for GSOC, which will prioritise areas of highest risk as well as conducting the required annual review of internal controls.

It was agreed that a draft Internal Audit Plan be prepared for consideration by the Committee at its March meeting with a view to agreeing a multi-annual plan, noting that this would be reviewed and re-prioritised to take account of emerging issues. The expectation is that four 4 audits would be carried out annually. Mazars indicated their intention to conduct a broad spectrum of audits across the organisation, which would include each of the following: the annual Internal Controls Review, an operational area, a corporate governance area, ICT and areas including risk management, FOI and GDPR. Mazars emphasised the importance of using internal audit services to add value to the organisation but noted that it will also be important to create awareness of what internal audit does and to establish buy-in across the organisation. It was agreed that the Internal Audit lead would attend all ARC meetings.

6.2 ICT Audit

The Head of GSOC's ICT unit updated the Committee on the work undertaken in response to the recommendations from the ICT Service Delivery Model Audit. The committee noted significant progress had been made across a number of areas since their last briefing, including in relation to:

- Review of support and maintenance contacts
- Mobile management systems
- Implementation of vulnerability management tools
- Disaster Recovery
- New Case Management system
- Information Security

The Committee noted that, under the ICT Apprenticeship Program, three apprentices are due to start in the ICT Unit in March 2023.

7. Quality Management

The Committee considered the Quality Management Report undertaken in relation to section 94 (5) supervised investigations. The Committee welcomed the progress on the report and the engagement of management in the comments provided. It was noted that section 94 (5) investigations would end with the introduction of the new legislation. The Committee approved the report and noted that it would be engaging with operational managers at meetings later in the year.

The Committee were advised that a review of the section 93 process was being conducted and agreed that a presentation to the Committee on the process would be beneficial when completed.

8. Risk Management

The Director of Administration provided an update on the status of the draft Risk Register. The Committee noted progress has been made on the evaluation and ranking of risk items. The Committee suggested a further reduction of the risk items and that some low risk items may not merit being on the corporate Risk Register as it evolves further. There was a discussion on GSOC's work and its associated high-risk element and it was agreed that the transition of GSOC and work that would impact GSOC's strategy is appropriate to be included on the Risk Register. The Committee noted that staff will be made aware of the Risk Management Policy through the newly introduced Staff Bulletin.

9. AOB

The Committee agreed its work agenda for 2023, the agenda items for the next scheduled meeting and dates for future meetings.

10. Private session

The Committee members held a private session without members of the executive present.