



**Minutes of Audit and Risk Committee
15 February 2024**

Attendance

Committee:	Paul Dempsey (Chair) and James O'Boyle
Apologies:	Emily Logan
Secretary:	Pauline Byrne,
Management/Staff:	Valerie Woods (Principal Officer Administration), Amanda McLoughlin (Head of Finance) (item 5), David McCormack (Head of ICT) (item 6), Ellen Kenny (Data & Governance).
Apologies:	Aileen Healy (Director of Administration) Robert Burke (Mazars)

1. Committee Chair Opening Statement

The agenda was approved and no conflicts of interest were declared.

2. Minutes and Matters Arising

The minutes of the ARC meetings on 6 December 2023 were approved.

3. Administration Update

The Principal Office of Administration briefed the Committee on the main developments since the last meeting, including:

- The enactment of the Policing Security and Community Service Bill (PSCS) which will commence on 1 July 2024.
- The appointment process for the position of the CEO is ongoing. The competition for the recruitment of the Ombudsman position has been advertised, while the position of Deputy Ombudsman has been sanctioned, the position has not yet been advertised.
- The work involved in establishing the Vote has been completed and is now in a test phase.
- The procurement process for the new Case Management System (CMS) is ongoing under a two-tier process. Tenders have been received as part of the second stage of the process and a supplier has been identified, which is currently being evaluated by the Program Manager.
- GSOC are engaging with the company awarded for the development of a new corporate identity and work has commenced on market analysis for the public information campaign for Fiosrú.
- An accredited training programme for staff has been awarded and a four-year contract signed. The Committee recommended that Fiosrú would need a strong Programme Board to ensure that the training provided is Fiosrú focused and advised that it would be beneficial if

GSOC engaged with Revenue's Head of Development regarding the development of a Training Programme Board.

- The Committee welcomed the appointment of the new Head of Learning and Development.
- Work is continuing regarding a new fleet management system and it was noted that sign off from the Unions is required.
- The Activity Report was noted.

4. Transition Update

The Committee was briefed on the progress of GSOC's transition programme. In particular, it was noted that:

- The Transition team continue to work to support the implementation of the transition plan. The team also monitor the progress of the detailed implementation plan and escalate and present any issues arising to the P2 group for decision.
- Within GSOC, the Transition Programme Board continues to meet on a monthly basis and the Department of Justice Governance Board meets on a quarterly basis, with the next meeting scheduled for 19 March 2024. There was a discussion on the Governance Framework for Fiosrú, which will be a Vote funded body, and consideration of the establishment of a new Audit and Risk Committee. The current ARC's term will expire in 2025 or on cessation of GSOC. The Committee advised that a draft Governance Framework to define the various roles should be considered.
- An internal working group has been established to develop organisational KPIs. The Committee emphasised the importance of having good KPIs, as they are key to the sound performance management of the organisation.
- The new model group and the Progress Reform Group continue to make significant development of process mapping. The Committee noted that existing processes within GSOC are linked to the legislation and processes will change with the commencement of the PSCS Act, 2024 and these changes will be reflected in the development of the new CMS. Key processes within the CMS have been identified and are being prioritised. There was a discussion on lean processing and the benefits in engaging with an external Lean Six Sigma expert. The Committee emphasised the importance of streamlining of processes and making them as lean and efficient as possible.
- The preparation of secondary legislation, the replacement of the Garda Síochána (Discipline) Regulations 2007 by new performance and conduct regulations are currently with the Parliamentary Counsel.
- It was noted that a new Code of Ethics for Fiosrú would be requirement. The CEO, when appointed will have responsibility for its preparation and it was agreed that this would be progressed as part of the transition Implementation Plan.
- Work is well advanced for the establishment of the Vote and there is regular engagement with the National Shared Services Office (NSSO) and the Financial Shared Services (FSS) in DOJ. Fiosrú staff will be brought onto new cost centres.
- There was additional funding allocated in this year's budget for the recruitment of staff. Priority spending is allocated to day 1 essentials for Fiosrú.

- There is an additional allocation with the Department of Justice (DOJ) for Fiosrú, with the revised estimates to cover 12-month expenditure.

5. Governance

5.1 ARC Annual Report

The Committee reviewed their second Audit & Risk Committee Annual report, some amendments to the report was agreed.

It was agreed that the Chair should present the 2023 Annual Report to the Ombudsman Commission.

5.2 ARC Self-evaluation of Effectiveness

The Committee completed their self-evaluation form, in line with the Code of Practice for Governance of State Bodies.

6. ICT

GSOC's Head of ICT briefed the Committee on the progress of work undertaken by the Unit with particular emphasis on its Business Continuity Management Strategy, which is now in the documentation phase. ICT are currently engaging with internal audit on this process. The Committee noted the planned implementation of VM Ware and the significant improvements made in all ICT areas. The Committee noted the appointment of a service provider to partner GSOC in Information Security Management Services. Work has commenced on the development of KPI's for business units and meetings have taken place with HR and Corporate Services.

There was a discussion on the procurement of enhanced software in order to provide an additional layer of control to emails being sent incorrectly by staff, to mitigate against data breaches. The Committee advised that there is other software available on the market that provide higher levels of control, with particular emphasis made to email attachments. The Committee commended the work undertaken by the ICT unit and recommended that internal audit conduct a review of its ICT Service Delivery Model Audit to evaluate progress made.

7. Audit

GSOC's Head of Finance briefed the Committee on the Register of Audit Recommendations and it was agreed that the necessary updates would be made to the document. The Committee noted the recent receipt of the Complaints Process Audit, and it was agreed that discussion would be deferred to the next ARC meeting.

8. Data Protection

GSOC's DPO briefed the Committee on statistics, the reported data breaches to the Data Protection Commission (DPC) and the subsequent mitigating actions taken. There was a discussion on whether it is feasible for GSOC to implement a unique identifier to a complainant's case files. The Committee reviewed the Draft Data Protection Guidance Document for GSOC staff, it was acknowledged that the document was comprehensive. However, the Committee recommended that a one-page

summary would be included with the document. The Committee also recommended that a programme of information sessions be rolled out to all units.

8. AOB

The next ARC meeting is scheduled for 28 March 2024.

9. Private Session

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

List of Agreed Actions 15.02.2024

Reference	Action	Responsibility	Expected Completion
2024.01	Publish ARC minutes & Annual Report on website.	Secretary	28.03.2024
2024.02	Internal Audit Charter to be circulated to Committee.	Secretary	28.03.2024
2024.03	DPO to provide updated Guidance Document.	Secretary	Q2
2024.04	Draft Complaint Process Audit to be circulated to Committee.	Secretary	28.03.2024
2024.05	Policy on Anti-Corruption/Fraud and included with Code of Ethics.	Director of Administration	Q4
2024.06	Code of Ethics to be added to ARC work agenda.	Secretary	28.03.2024