



**Minutes of Audit and Risk Committee
23 October 2024**

Attendance

Committee:	Paul Dempsey (Chair), Emily Logan and James O'Boyle
Secretary:	Pauline Byrne
Management/Staff:	Sheila McClelland (CEO Designate), Amanda McLoughlin (Head of Finance), Peter Hogan (Principal Officer of Administration), Mark O'Loughlin (Project Manager, Transition) (item 4), Joanne O Donohue (Chief Risk Officer), David McCormack (Head of ICT) Peter Whelan (Director of Operations), Ellen Kenny (Data & Governance)
Visitor:	Ciaron Crowe (Office of the Comptroller and Auditor General) (item 6)
Apologies:	Robert Burke (Mazars) Aileen Healy (Director of Administration).

1. Committee Chair Opening Statement

The Chairman welcomed Sheila McClelland who took up position of designate Chief Executive Officer (CEO) for Fiosrú which will replace GSOC on commencement of the Policing Security and Community Safety Act.

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

2. Minutes and Matters Arising

The minutes of the ARC meeting on 4 July 2024 were approved subject to a minor amendment.

3. Administration Update

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

- The appointment of the CEO designate, Sheila McClelland to GSOC on 9 September 2024 and the positive impact of new leadership for Fiosrú, as GSOC continues to focus on its transition to Fiosrú.

- GSOC is engaging with the Department of Justice (DOJ) regarding the outstanding vacancy of Fiosrú's Deputy Ombudsman.
- Fiosrú's commencement date has been announced by the Minister of Justice as 16 December 2024.
- The 2024 financial expenditure is currently below profile with regards to both the pay and non-pay allocations. It is estimated there will be an underspend of €1.5 million on pay due to the number of vacant positions within GSOC. Non-pay expenditure is currently below profile; however, it is expected to be close to profile by the year end.
- The 2023 Annual Report was laid before the Oireachtas on 16 September 2024.
- GSOC current staffing levels are 166.3. There are 25 vacancies, seven of which will be filled from the Investigations Officer panel. GSOC have recently completed an internal competition for the position of Higher Executive Officer (HEO), successful candidates have been panelled and seven offers of positions have been issued.
- The Learning and Development Unit have signed a contract for the provision of a professional accreditation training programme for staff. The programme for Investigators will commence in January 2025 and consists of five modules taken over a period of two years with an accreditation of Higher Diploma.
- GSOC has signed up to the Government led Public Service Apprenticeship Programme.
- The Committee welcomed the appointment of the new Head of the Statutory Review Unit, which is being established under the new legislation and is currently in the process of developing policies and procedures. The Committee discussed the need for consistency regarding Fiosrú's own decisions and noted there would be ongoing learning from Court Judgements (Tierney Decision).

The Committee sought clarification on GSOC's use of legal services and noted that GSOC procured services from external counsel.

The Activity Report was noted.

4. Transition

The Programme Manager briefed the Committee on the Fiosrú Transformation Programme. In particular, it was noted that:

- The overall Transition Programme is currently set as status amber, workstreams have been condensed, with eight of the ten workstreams reporting either green or amber. Transition tasks which are critical for commencement date of 16 December 2024 are 76% compliant. The Transition Programme is currently re-baselined to 29 November 2024 for programme planning purposes.
- The P2 Project Board and the New Case Management System (CMS) Project Board have been amalgamated to facilitate joint working, collaboration and visibility of both projects, which are inter-related. The welcomed introduction of bi-weekly Senior Management Team (SMT) and P2 Project Board meeting, allows for discussion on priority tasks and mitigations creating effective, efficient and clear decision making from Senior Management.

- Additional resources from Operations have been identified and re-assigned to focus on Transition project and critical day one activities and tasks. However, resourcing is still a challenge in other areas of the business, which has been accepted at the P2 Project Board and, where possible mitigations have been put in place to source candidates for the roles.
- GSOC continue to actively participate in the Department of Justice (DOJ) Policing Security and Community Safety Act, 2024 (PSCS) Implementation Programme and Governance Structure, the PSCS Programme Board and Steering Group meetings and all matters relevant to the transition to Fiosrú.
- The Committee was briefed on the progress of the interim CMS solution which will mirror the existing CMS and facilitate the PSCS legislation. There were 38 agreed enhancements with the provider and the implementation date for the interim CMS solution is 25 January 2025.
- The Committee noted that the longer-term CMS is currently at status red. It is envisaged that engagement with the vendors will take place in January 2025.
- It is anticipated that following the commencement of the PSCS legislation the Transition programme will be ramped down and resources re-allocated to the New CMS Project.

There was a discussion on the transition programme and the utilization of resources. The Committee noted that staff with a high level of expertise have been assigned to the programme. The Committee noted that policies and procedures for Fiosrú were at an advanced stage.

The Committee advised that there was a statutory obligation for a Governance Framework to be put in place for Fiosrú. It was recommended that reviewing the Governance Framework of a similar sized Department that has recently transitioned would be beneficial. The Committee emphasised that the Statement of Strategy should be in place six months after the commencement of the legislation.

The Head of Finance advised the Committee that the New Vote is expected to be implemented in mid-January following discussions with the National Shared Services Office (NSSO) at a recent DOJ implementation meeting. Revenue have indicated that bulk transfers relating to staff will not be facilitated until start of February 2025. However, DOJ will continue to pay staff and once the Vote is in place, a journal entry will be made from Fiosrú to DOJ.

5. Risk Management

The Chief Risk Officer (CRO) briefed the Committee on the Risk Register. In particular, it was noted that:

- The Q2 2024, Risk Register was submitted on schedule, adopted by the Commission and shared with all GSOC staff on 19 July 2024.
- In preparation for the Q3 2024 draft Risk Register, the next phase of the organisational Risk Management Strategy commenced, which includes, setting clear targeted timelines for completion of mitigating actions and assigning individuals on the Risk Register.
- Timeframes for actions are currently being developed in cooperation with business areas and in line with the transition to Fiosrú. This will assist with ensuring mitigating actions are owned, reported upon, ensure timely completion and/or implementation of actions or

escalation. It will also assist future strategic and organisational business planning and is strengthened by the Internal Audit recommendations.

- The Risk Monitoring Group (RMG) met on the 29 August 2024 to review the draft Q3 Risk Register.
- The CRO met with the CEO designate on 19 September 2024 relating to proposed amendments to the Risk Register. The proposed amendments were brought to the RMG, SMT and the Commission, and were adopted.
- The Committee were updated on the five risks with a high rating.
- The Committee were updated on the changes made to the Q3 Risk Register, with particular emphasis on the increased risk rating for the new CMS Project and the interim CMS. The vendor for the interim CMS confirming that they are unable to deliver the interim system for the commencement date of the 16 December 2024.

The Committee raised concerns on the reduced rating for Performance Management due to GSOC transitioning and the accountability requirement under the new Vote. The Committee noted that following the appointment of the CEO designate, preparations of an organisational strategy are about to commence. Decisions have been taken in the areas of resourcing, freeing up of staff and the re-prioritisation of business actions and projects to ensure delivery and reform, leading to the reduction in the residual risk rating.

There was a discussion on identifying existing and emerging risks, in particular the risk relating to resources for key business areas within GSOC. The Committee noted that no additional or new emerging risks were identified.

The Committee noted that work has commenced to identify and procure external formal training for GSOC staff on areas such as risk appetite, risk identification and risk reporting. The draft Fiosrú Risk Management Policy has been prepared and an overhaul of the organisational Risk Register is planned in line with the transition to Fiosrú, in addition to the preparation of a new organisational Statement of Strategy. The Committee commended all the work undertaken on the Risk Register and Risk Management within GSOC.

6. Audit

6.1. Office of the Comptroller and Auditor General

The Committee welcomed the representative from the Office of the Comptroller and Auditor General (OCAG) who presented the Audit Completion Memorandum and the finding of their audit of the 2023 accounts. It was noted that GSOC's accounting policies and disclosures are appropriate and a compliant procurement procedure in place. In relation to identified risk areas, there was a discussion on data security and the finding made by the OCAG. The Committee sought clarification from the OCAG representative, specifically in relation to data breaches, if the wording in the Management letter could be adjusted to accurately reflect the finding, as it stands it could be misleading to the reader. It was agreed that this could be rectified and that this would be followed up. The Committee noted that holiday pay accrual balance was overstated, however, this was as a result of technical difficulties for the approver on the NSSO system, which has now been resolved.

The OCAG representative was informed that both NSSO and GSOC's Human Resources Unit were conducting a review to ensure that employee leave is compliant with the legislation.

The OCAG representative informed the Committee that it had been a good audit and the accounts were well run, no significant errors were identified in the Management override of controls.

There was a discussion on Fiosrú becoming a Vote holding body and the movement from accrual accounting to cash accounting. It was recommended that GSOC should look at Vote holding bodies of a similar size as they will have to produce appropriation accounts from 2025 onwards.

Appropriation accounts are audited and published by the OCAG. The representative from the OCAG thanked the Head of Finance and all involved for their assistance during the audit.

7. ICT

GSOC's Head of ICT briefed the Committee on the progress of work undertaken by the Unit with particular emphasis on the ICT Service Delivery follow up audit. The Committee noted that there were some changes to the terms of reference, which have been forwarded by GSOC to internal audit. The Committee were updated on Information Security Management Services and noted that work is continuing between GSOC's ICT Unit and the appointed service provider. A five-phase approach is being taken, which is designed to assess the current ICT landscape and then design and deliver a programme to improve. The Committee noted that a Gap Assessment Report has been drafted and submitted to Senior Management and work is currently at phase two, Design phase, which is focussed on the development of a Cyber Security Strategy encompassing a program roadmap, to include security policies, training programmes and objectives across GSOC. It is envisaged that phase two will be completed by Q1 2025.

The Committee noted that work on data loss, prevention and strategy is continuing and, ICT in conjunction with the Data Protection Officer (DPO) have implemented, on a trial basis an outlook add-on product. The trial period is complete and feedback has been requested from participants.

There was a discussion on data security within GSOC building and on security measures implemented by similar bodies. It was agreed that a benchmarking and aligning standards to a similar organisation would be undertaken.

7.1. Performance Management

The Committee welcomed the Director of Operations for a presentation on Performance Management within the Operations Directorate. The Committee noted the introduction of a series of initiatives in the complaint screening process, which have created efficiencies and reduced the caseload for staff screening complaints. The introduction of additional delegated authority to both the Senior Case Officers and Deputy Directors, has resulted in prompt decision-making and a more effective and timely response to complainants, and quicker turnaround of cases being forwarded to the Investigations Unit.

The Committee noted that initiatives have also been implemented within the Investigations Unit which include, a complete internal process improvement exercise to change the way cases were

handled, reported on, and the process by which decisions were made. The decrease in the time taken to make an admissibility decision and the improvements made to complete investigations have helped to significantly reduce backlogs.

The Committee noted that a Pilot Project was initiated in the GSOC, Cork office. A case task team was developed whereby Assistant Investigation Officers (AIO) would undertake all initial case tasks. This initiative allowed the investigators to proceed with, and conclude, their investigations. This initiative has contributed to a decrease in the median times for completing investigations. The Committee acknowledged that the Pilot Project was impressive, and it was acknowledged that if this project was rolled out to all investigation units it would improve the median times for all case investigations. However, the Committee noted that this would require additional resources.

The Committee noted the development of specialist units within investigations and the positive impact this has made on investigations and the need to embrace new technology, especially with the introduction of body-worn cameras by garda members.

There was a discussion on the necessity to quantify the performance and timeliness of investigations. The Committee advised that performance and timeliness is one of Fiosrú's statutory functions and that median times are not a sufficient measure of this and there is a need for this to be expanded further. Fiosrú has accountability to the Public Accounts Committee (PAC), which will require Fiosrú to identify and implement clear targets, standards and mitigating actions. The Committee recommended that statistics published by the Independent Office for Police Conduct (IOPC) could be a comparator in how they measure performance. The Committee were advised that this would be difficult insofar as GSOC Investigators carry a higher caseload, which are not comparable to similar agencies. In addition, it was noted that the current CMS is not capable of producing statistics with regards to investigations. However, the new CMS will have this functionality to provide statistical data. The Committee reiterated the need to develop meaningful operational performance measures, appropriate to the organisation. The Committee thanked the Director of Operations for his attendance and presentation.

8. AOB

The next ARC meeting is scheduled for 5 December 2024.