

Date: 15 June 2022

Location: GSOC HQ

### **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), Aisling O'Neill (Secretariat)

Joanne O'Donohue, Item 7

Peter Whelan, George O'Doherty, Gareth Croke, Darren Wright, Claire O'Regan, Item 8

### **1. Closed Session**

As this was the first Audit & Risk Committee ('ARC') meeting, Committee members met in private for introductions.

### **2. Committee Chair Opening**

The Chair of the ARC opened the first meeting and welcomed everyone. The Chair emphasised the importance of the establishment of an ARC especially for an oversight body such as GSOC, which needs to demonstrate strong governance and compliance in its own operations.

### **3. Governance**

The Committee reviewed the Draft Audit & Risk Charter and agreed a number of amendments to it. The calendar of meetings was arranged for the year and it was agreed that the ARC would meet four times a year. The Committee agreed an approach to the establishment of its priorities for the year, which are;

- The provision of internal audit services
- The development of an internal audit plan
- Review of the 2021 financial statements
- Review of the Statement of Internal Controls and the review of controls providing assurance regarding the system of internal controls; And
- Risk management arrangements.

It was agreed that it would be helpful for the Committee if the Director of Administration could give a brief oral update at future meeting to keep the Committee apprised of key issues between meeting. It was noted that an external independent business analysis is being undertaken by Grant Thornton with a view to designing a new operating model and identifying resource requirements to ensure that the organisation has the capacity to meet the new remit envisaged by the proposed new legislation. The ARC requested a copy of the report of this review when available.

Members discussed their training needs and it was agreed that the Secretary would put arrangements in place with IPA for provision of an appropriate training course.

#### **4. Audit**

Internal Audit Function – the Committee discussed the necessity for and approach to the establishment of an internal audit function. It was agreed that, given the size of the organisation, it would be appropriate to outsource the provision of this function and the Director of Administration would proceed to undertake procurement from an OGP framework, if available.

The Committee discussed the report, GSOC, Review of Internal Controls 2021 compiled by the Department of Justice ('DoJ') Internal Audit Unit. The report highlighted a number of medium and low finding recommendations, some of which have already been put in place, with an overall assessment that GSOC have effective internal controls in place. The Committee particularly noted recommendations in relation to vehicle management and advised that there are technological solutions in place to assist with vehicle tracking which might be usefully explored. The committee requested that representatives from DoJ Internal Audit to attend the next scheduled ARC meeting for further discussion of the report and arrangements for conduct of this review while GSOC remains funded from the Departments Vote. It was agreed that GSOC Register of Audit Recommendations be circulated to the ARC in advance of all future meeting.

The Committee requested the provision of the report compiled by external auditors on GSOC's compliance with GDPR, for discussion at the next meeting.

The Committee reviewed the ICT Service Delivery Model Audit Report compiled by an external firm. The Committee agreed that a more detailed discussion was required in relation to the finding and recommendations of this audit and requested that the Head of ICT and the external auditors attend next ARC meeting for a more detailed discussion. This would include a discussion on the requirement for a significant upgrade in its IT infrastructure and case management system.

#### **5. Quality Management**

The Committee welcomed the establishment of Quality Management & Review Unit within GSOC noting that it is a central part of governance. The Committee reviewed and gave positive feedback regarding GSOC's draft Quality Management Report, "A review of Section 94 (5) Supervised Investigations". It was noted however that a more considered management response needed to be provided in relation to the recommendations of the report.

#### **6. Finance**

The Committee will review the accounts for 2021, after the completion of the C&AG audit.

#### **7. Risk Management**

The Committee received a presentation in relation to of GSOC's Risk Management Framework and the redesign of the Risk Register which is underway. The format of the draft new risk register was discussed and approved in principle. The Committee advised GSOC on a number of key issues in the context of reforming the risk management system including implementation of a risk appetite statement, drafting of a new risk management policy in adherence with the Civil Service framework and principles of ISO 31000, consolidation of risks and identifying roles and responsibilities. It was

agreed that the draft risk management framework and a more developed risk report would be provided for consideration for the next ARC meeting.

#### **8. Senior Management Team (SMT)**

The Committee met with GSOC's SMT, who provided the Committee with a brief overview of the role and functions of their areas of responsibility within GSOC. The Chair indicated that the Committee would engage with different units as its work progressed and hoped to plan some site visits in due course to assist in getting more in-depth knowledge of GSOC's work.

#### **9. AOB**

The Committee discussed how it wanted to receive documents in advance of meeting and agreed that these should be provided one week in advance of meetings. In future these documents will be provided electronically through secure means. ARC file share instructions to be issued to Committee members. Documentation for meeting to be issued one week in advance of meeting. It was agreed that the ARC agenda would be circulated to the Chair of GSOC and that the ARC chair would engage with the Chair of GSOC before and after quarterly meeting.

The date for next meeting has been set for 6 October 2022.

