



Garda
Ombudsman
INQUIRY INDEPENDENCE IMPARTIALITY

Audit and Risk Charter

Charter for GSOC Audit and Risk Committee

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1. Background and Introduction

1.1 Objectives and Purpose

The Audit and Risk Committee ('Committee') is part of the Garda Síochána Ombudsman Commission ("GSOC") control environment, tasked with providing independent advice to the Ombudsman Commission and supporting them in their responsibilities for issues of risk, internal control and governance. In so doing, the Committee will review the comprehensiveness, reliability and integrity of assurances to GSOC and the Ombudsman Commission, including the suitability and robustness of the organisation's internal control, internal audit, risk management and governance systems and procedures.

2. Membership

1. The Committee shall comprise of at least three members, appointed by the Ombudsman Commission. The members will include one internal and at least two independent external members, one of whom has and relevant financial experience and one of whom has experience in governance and risk management, and such other specialist skills judged to be of benefit in conducting the business of the Committee.
2. The Chairperson of GSOC shall not be a member of the Committee.
3. Each member of the Committee shall have skills and experience appropriate to GSOC's business.
4. The Chairperson of the Committee shall be an independent external member and shall be appointed by the Ombudsman Commission.
5. The Committee may co-opt additional members to provide specialist skills, knowledge and experience and may procure specialist ad-hoc advice at the reasonable expense of GSOC subject to agreed budgets.
6. Members of the Committee are appointed for a three year term of office with the option to extend by up to three years. In the event that a member of the Committee who is also a Commissioner or staff member of GSOC ceases to be a Commissioner or staff member of GSOC during their term of office as a member of the Committee, their membership of the Committee shall be deemed to have also ceased.
7. Induction training will be provided to members on appointment and as required on an ongoing basis to ensure that members keep up to date with best practice and developments in corporate governance.
8. The external auditor of GSOC is the Comptroller and Auditor General.
9. In the absence of the Committee Chairperson the remaining members present shall elect one of themselves to chair the meeting.

3. Secretary

The Secretary of the Committee shall be a staff member of GSOC and shall be appointed by the Committee Chairperson.

The role of the Secretary shall include:

- Provision of support to the Committee Chairperson;
- Assisting the Chairperson in the preparation of meeting agendas;
- Taking notes of and drafting Committee minutes;
- Preparation and circulation of Committee papers and reports;
- Scheduling of meetings and notification of attendees;
- Liaison with Internal Audit regarding materials for consideration by the Committee; and
- Keeping the Committee up to date with developments.

4. Quorum

The quorum necessary for the transaction of business shall be two members.

A duly convened meeting of the Committee at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the Committee.

5. Meetings

The Committee shall meet at least four times every year and shall have the ability to convene additional meetings as circumstances require.

Only Committee members, the Secretary, the Head of Internal Audit, the Director of Administration, the Finance Manager and persons invited by the Committee are entitled to attend meetings of the Committee. The Committee at its discretion may request that non-committee members withdraw from the meeting to facilitate open and frank discussion of particular matters. The Committee may invite such other persons (including the Chairperson of GSOC, Directors and Deputy Directors, senior management, internal and external audit representatives etc.) to attend all or part of its meetings as it deems necessary.

The external auditors (i.e. representatives of the Office of the Comptroller & Auditor General) shall be invited to attend meetings of the Committee as necessary and at least annually.

With the approval of the Committee Chair, the Secretary shall arrange meetings, circulate the agenda and supporting documentation to the Committee members at a reasonable period in advance of each meeting to be agreed by the Committee.

The Secretary will prepare the minutes of meetings, and such minutes shall be circulated promptly to all members of the Committee for their comment before finalisation.

Where a conflict of interest arises in the course of the work of the Committee, the member concerned will bring this to the attention of the Chair and, where necessary, excuse themselves from the meeting for the duration of the discussion and not take part in any decisions relating to the discussion. A note to this effect will be included in the minutes of the meeting.

The Chairperson of GSOC may ask the Committee to convene further meetings to discuss particular issues on which they seek the Committee's advice.

6. Reporting Responsibilities

The Committee shall:

- Regularly update the Chair of the Ombudsman Commission about Committee activities;
- Communicate any internal audit or risk items that relate to GSOC's areas of responsibilities to the Chair of the Ombudsman Commission as soon as they are identified.
- Circulate to the Chair of the Ombudsman Commission the finalised minutes of Committee meetings as a matter of normal practice.
- Make any recommendations to the Ombudsman Commission it deems appropriate on any area within its remit where action or improvement is needed.
- Within three months following the end of each financial year, the Committee shall formally report to the Ombudsman Commission, outlining its activities and summarising its conclusions from its work during the year together with such advice and recommendations as it may deem appropriate.
- This report shall include appropriate reference to:
 - governance issues;
 - financial management issues
 - an opinion on the adequacy of risk management and internal control systems,
 - the adequacy of sources of assurance to the Ombudsman Commission;
 - an assessment on the work and reports of the internal audit service and, where applicable, the Quality Management and Compliance Unit
 - reports of the external auditor;
 - the supports provided to the Committee, and
 - a self-assessment of the Committee's own effectiveness and how it can be strengthened and developed.

7. Roles and Responsibilities

7.1 Internal Controls and Risk Management Systems

The Committee shall:

1. Advise on the strategic processes for risk and internal control.
2. Advise on the scope and effectiveness of the internal control frameworks implemented by management, including information technology security and control.
3. Assess whether internal control recommendations made by internal and/or external auditors have been implemented by management.
4. Advise on the controls and processes implemented by management to ensure that the financial statements derive from the underlying financial systems, comply with relevant standards and requirements and are subject to appropriate management review.
5. Advise on anti-fraud and anti-corruption policies and arrangements for special investigations.
6. Advise on the management of risk by GSOC.

7.2 Financial Reporting

The Committee shall:

1. Advise on the accounting policies, the financial statements, and the annual report of GSOC.
2. Advise on the systems of control underlying the financial management processes, including reviewing the results of the external and internal audits and reviewing the procedures and practices associated with financial management and budgeting.
3. Review significant accounting and reporting issues, including recent professional and regulatory pronouncements, and understand their impact on financial reports.
4. Meet with management and external and internal auditors to review the financial statements, the key accounting policies and judgements, and the results of the audit.
5. Ensure that significant adjustments, unadjusted differences, disagreements with management and critical accounting policies and practice are discussed with the external and internal auditors.

7.3 Governance and Compliance

The Committee shall:

1. Keep under review governance and accountability arrangements of GSOC and the effectiveness of same.
2. Review the effectiveness of the system for monitoring compliance with applicable legislation, regulations and the 2016 Code of Practice for the Governance of State Bodies (DPER).
3. Review the results of any management investigation and follow-up of any fraudulent acts.
4. Obtain regular updates from management regarding any significant non-compliance matters.
5. Keep under review the work of the Quality Management and Compliance unit, including, where appropriate to consider work plans and processes, to obtain briefings and status

reports and to consider reports of quality reviews undertaken on matters relevant to the remit of the Audit and Risk Committee.

6. Review and recommend to the Ombudsman Commission any disclosures in the Annual Report in relation to GSOC's compliance with the Code of Practice for the Governance of State Bodies.

7.4 Internal Audit

The Committee shall:

1. Advise on procurement for the provision of internal audit services or for purchase of non-audit services from contractors who provide audit services.
2. Review and approve the annual internal audit plan in consultation with the Head of Internal Audit and the Director of Administration.
3. Review promptly all reports from the internal auditor.
4. Ensure that significant findings and recommendations made by the internal auditor and management's proposed response are received, discussed and appropriately acted upon.
5. Meet the internal auditor at least once a year without the Ombudsman Commission being present, to discuss his or her remit and any issues arising from the internal audits carried out.
6. Ensure that the Head of Internal Audit Unit has free and confidential access to the Chair of the Committee when required.

7.5 External Audit

The Committee shall:

1. Keep under review the relationship with GSOC's external auditor, the Comptroller & Auditor General.
2. Review all significant reports received by GSOC from the external auditors and management's responses thereto and to consider the implications of the issues raised.
3. Advise on the adequacy of management response to issues identified by external audit.
4. Periodically consult with the external auditors regarding the operation of the Internal Audit Service with particular reference to the resources and the audit work programme being applied and the testing carried out in relation to GSOC's compliance with the 2016 Code of Practice for the Governance of State Bodies.
5. Meet separately with the external auditors to discuss any matters that the Committee or the auditors believe should be discussed privately.
6. Ensure that the external auditors have free and confidential access to the Chair of the Committee when required.

7.6 Protected Disclosures

The Committee shall review and approve the [Protected Disclosures Policy](#), which outlines arrangements for its staff to raise concerns, in confidence, about possible wrongdoing in financial reporting or other matters (including arrangements to allow proportionate and independent investigations of such matters).

7.7 Authority

The Committee shall provide independent advice to the Chairperson of the Ombudsman Commission, who is ultimately responsible for all matters relating to the presentation of financial statements and all issues arising from internal and external audits of GSOC.

The Committee shall not be subject to any external direction in the performance of their duties within the scope of this Charter.

The Committee may investigate any matter falling within its remit as set out in this Charter.

The Committee is authorised to seek any information it requires from any GSOC staff member to enable it discharge its responsibilities and shall have made available to it on a timely basis all information requested from any staff member in a clear, concise and well organised manner.

The Committee may obtain, at GSOC's expense, outside legal or other professional advice on any matter within its terms of reference.

7.8 Data Protection

The Committee may, on occasion, obtain and process personal data during the course of its work. The processing of personal data by the Committee for the purposes of internal audit, risk management, monitoring of internal controls and compliance with corporate governance obligations (outside of statutory obligations) is provided for under Article 6 (1) (f) of the GDPR. A legitimate interest's assessment will be conducted by the Committee and reviewed as appropriate on a regular basis to ensure ongoing compliance with the GDPR.

8. Meetings

For each meeting the Committee will be provided with:

- A copy of the Risk Register along with a report summarising any significant changes to GSOC's strategic risks;
- The latest monthly financial and budget variance reports of GSOC;
- A progress report from the Head of Internal Audit setting out:
 - progress in carrying out the Internal Audit work plan, summarising:
 - proposed changes to the agreed internal audit plan, and
 - any resourcing issues affecting the delivery of the objectives of internal audit.

- The draft reports of internal audits undertaken together with management comments on the findings are recommendations therein.
- a progress report from the external auditor summarising work done and emerging findings;
- proposals for amendments to the Internal Audit Charter;
- quality assurance reports on the internal audit process;
- the draft financial statements of GSOC;
- material relating to the governance or accountability of GSOC;
- reports on any changes to accounting policies;
- the C&AG's management letter;
- proposals for the procurement of audit services;
- external assurances from providers of shared services e.g. NSSO;
- material relating to the GSOC's risk management strategy;
- reports on the management of and lessons learnt from major incidents and 'near misses'; and
- any other document or information which the Committee may reasonably require or request in relation to the matters for which it has responsibility.

9. Monitoring and Review

This Charter will be subject to annual review by the ARC and will be updated accordingly in line with any changes in legislation or technological advances which may impact on this area.

The Committee shall, at least once a year:

1. Confirm that the functions outlined in this Charter have been carried out.
2. Review the Charter and report its conclusions and recommend any changes it considers necessary to the Chairperson of the Ombudsman Commission.
3. Arrange for a review of the Committee's performance.

This document is approved by the Ombudsman Commission and the Chairperson of the Audit and risk Committee with effect from the date below.

Approved on: 6 October 2022

Signed:



