



Fiosrú

Oifig an
Ombudsman
Póilíneachta

Office of
the Police
Ombudsman

Audit and Risk Committee

Annual Report 2025



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Date: 23/02/2026



Statement from the Chair of the Audit and Risk Committee

I am pleased to present the first Annual/End of Year Report of the Audit and Risk Committee (ARC) for the Fiosrú – Office of the Police Ombudsman (“Fiosrú”). This report covers three quarters (Q2, Q3 and Q4) of the ARC’s operations, reflecting the period following the establishment of the organisation in April 2025 with the commencement of the Policing, Security and Community Safety Act, 2024.

Pursuant to the Policing, Security and Community Safety Act, 2024 (PSCS Act), Fiosrú was established as a Vote holding body, and an ARC is a requirement for a Vote holding body under the Civil Service Corporate Governance Standard. The ARC was established by Fiosrú in May and first met in June 2025.

The Audit and Risk Committee is part of Fiosrú’s control environment, and was established to provide independent and objective advice on the adequacy of systems of governance, internal control and risk management to the Police Ombudsman and Accounting Officer, including through oversight of the internal and external audit functions. Our role is advisory rather than supervisory. We provide an independent view of the financial reporting process, governance systems and procedures, risk management systems, internal control and audit functions to the Accounting Officer and the Police Ombudsman.

The period from 2 April to 31 December 2025 saw significant activity for the organisation, marked by its establishment, following the commencement of the Policing, Security and Community Safety Act 2024 in April and its transition from the former organisation, the Garda Síochána Ombudsman Commission.

Fiosrú welcomed the appointment of the Deputy Police Ombudsman, who started the position in September 2025, and joined the Fiosrú ARC in September, contributing positively to its work.

The ARC considered the governance structures created within Fiosrú with a new model and with particular emphasis on the updated Risk Management Framework, the Risk Register, and the Risk Management Policy.

Forvis Mazars provided internal audit services, an agreed audit plan for 2025 was put in place by the GSOC ARC in February 2025 with priority given to key risk areas relevant to the new organisation, Fiosrú. The Fiosrú ARC agreed that the internal audit plan approved for 2025 would continue to year end. Forvis Mazars has undertaken three audits in the last three quarters of 2025, and commenced a fourth audit.

The Committee is satisfied that the internal audit service provided by Forvis Mazars has made a valuable contribution to the overall control environment, the Accounting Officer and Police Ombudsman can rely on the assurances provided, and that its recommendations are appropriately addressed by management. In addition, the ARC followed up the review of the status of previous internal audit recommendations.

Based on its considerations since the establishment of Fiosrú, the ARC is satisfied that Fiosrú has a solid control environment in place.

In the first quarter of 2026, the external auditor undertook the audit fieldwork for the Garda Síochána Ombudsman Commission (GSOC) cessation accounts (final set of GSOC accounts), which covers the period of 01 January 2024 to 01 April 2025.



The Audit and Risk Committee is satisfied with:

- the assurances provided by the external and internal audit;
- the Committee's own work in the review of draft financial statements, internal control, risk, and governance matters; and
- engagement with management during 2025.

The ARC is assured that there were adequate risk management and internal control systems in place Fiosrú for the period 2 April to 31 December 2025, which can be relied on to give assurances to the Police Ombudsman and Accounting Officer.

The Committee recognises and extends its thanks for the extensive work and support provided by Fiosrú staff and the Executive.

Paul Dempsey

Chair of the Audit and Risk Committee

23 February 2026

1. Introduction

The Audit and Risk Committee (ARC) Annual Report of Fiosrú – Office of the Police Ombudsman (Fiosrú) for the period 2 April to 31 December 2025 is prepared in accordance with the Audit and Risk Committee Charter and the requirements of the Code of Practice for the Governance of State Bodies (the Code).

2. Membership, Meetings and Support

The members of the ARC are:

Member	Position	Meeting attended in 2025
Mr Paul Dempsey	Chair – External member	3
Brian Doherty (Fiosrú Deputy Ombudsman)	Internal Member	2
Mr Ray Dolan	External Member	3
Ms Michele Larmour	External Member	3
Mr Tom O'Regan	External Member	3

The Fiosrú ARC held three meetings in 2025, on the following dates;

- 23 June 2025;
- 29 September 2025;
- 08 December 2025.

The Committee was supported by the Principal Officer of Administration, the Head of Finance and the Chief Risk Officer. Ms Pauline Byrne was Secretary to the Committee during 2025 and Ms Joanne O'Donohue was appointed as Secretary to the Committee in the fourth quarter of 2025.

3. Role and Functions of the Audit and Risk Committee

The Audit and Risk Committee is part of Fiosrú's control environment and is tasked with providing independent advice and guidance to the Accounting Officer and Police Ombudsman, and supporting them in their responsibilities for issues of risk, internal control, and governance. In doing so, the ARC will review the comprehensiveness, reliability, and integrity of assurances to the Accounting Officer and Police Ombudsman, including the suitability and robustness of the organisation's internal control, internal audit, risk management and governance systems and procedures. The ARC may make recommendations to Fiosrú, the Accounting Officer and Police Ombudsman where it deems appropriate on any area within its remit where action or improvement is needed.



The main functions of the ARC are set out in the Audit and Risk Committee Charter and cover the following areas:

- Internal Controls and Risk Management Systems
- Financial Reporting
- Governance and Compliance
- Internal Audit
- External audit
- Protected Disclosures
- Authority
- Data Protection.

4. Audit and Risk Charter

The Audit and Risk Committee Charter was put in place by the Committee in September 2025, with the approval of the Accounting Officer. In accordance with the Charter, the Committee confirms that the functions outline on the Charter have been carried out.

5. Work of the Audit and Risk Committee in 2025

The following matters were considered by the Committee as part of its work plan in 2025:

- In line with Code of Practice and Governance of State Bodies, it was noted that the Review of the System of Internal Controls was conducted by internal audit and the report was reviewed by the GSOC ARC in March 2025, providing assurance to the Accounting Officer and Police Ombudsman;
- The Committee met with the Accounting Officer and Chief Executive Officer (CEO) of Fiosrú, and received updates: on the progress on the development of Fiosrú's Strategy Statement; arrangements relating to the new Vote; and the Fiosrú Governance Framework;
- Monitoring of the governance arrangements in place for the transition to Fiosrú;
- The report undertaken by the Internal Audit team (Forvis Mazars) on the GDPR Review Audit and met with the Forvis Mazars representative;
- Reviewed the Register of Audit Recommendations and met with Fiosrú's Head of Finance on a regular basis for discussion;
- The Committee met with the Project Manager of the Case Management System (CMS) project team, who discussed the progress, and main developments in the project, and of work undertaken for Fiosrú;
- The Committee met with Fiosrú's Head of ICT to discuss the progress of work undertaken by the unit;
- Monitoring of the Risk Management Framework and practice, review of risks identified and recorded in Fiosrú's Risk Register, including the ongoing monitoring of



those risks. The Committee met with the Chief Risk Officer (CRO) and management to discuss risk matters;

- The Committee met with Fiosrú's Data Protection Officer, and discussed data protection statistics, data breaches and Fiosrú's mitigating processes and policies;
- The Committee met with the Interim Director of Complaints and Investigations, to discuss Performance Management within the Complaints and Investigations Directorate, under both the Garda Síochána Act, 2005 (2005 Act) and the Policing, Security and Community Safety Act, 2024 (PSCS Act);
- The Committee met with the Principal Officer of Administration to discuss the progress of work undertaken to develop a system of Key Performance Indicators (KPIs) for Fiosrú; monitoring compliance with the Performance Management Development System (PMDS), and the progress of the accreditation programme for staff. The Committee was also briefed on progress of implementing a new fleet management system;
- The Committee met with the Deputy Director of Complaints and Investigations and Interim Director of Complaints and Investigations, who discussed the progress on the implementation of standardised KPIs in the Complaints and Investigation Units;
- The Committee met with Fiosrú's Head of Finance to discuss the arrangements relating to the new Vote, the transfer to Financial Management Shared Services, and Fiosrú's draft anti-fraud procedures and policy;
- The Head of Legal briefed the Committee on the work undertaken by the Fiosrú Legal Services Unit and the Statutory Review Unit;
- The Senior Designated Officers for the Trace and Fiosrú Investigation teams briefed the Committee on the work being conducted by their teams. The Trace team was established to carry out the initial tasks of the investigation under the Policing, Security and Community Safety Act, 2024 (PSCS Act).
- The Head of Human Resources briefed the Committee of progress and work undertaken to develop a Fiosrú Workforce Plan.

The approved minutes of meetings were circulated to the Police Ombudsman and are published on the Fiosrú's website. In addition, the Committee retains a log of actions arising from its meeting and the status of these actions is updated on an ongoing basis.

6. Director Updates

The Interim Director of Complaints and Investigations and the Deputy Director of Administration (Principal Officer) updated the Committee at each of its meetings in relation to Fiosrú's main activities and its operating environment. Regular updates on the status of the new legislation (PSCS Act) and Fiosrú's implementation of the legislative requirements were noted. The Committee were also briefed in relation to the financial position of Fiosrú and other matters.



7. Financial Matters

The Committee reviewed Fiosrú's financial reports for 2025 and examined expenditure against budgets allocated. The budget estimates for 2026 were discussed and it was noted that additional funding was allocated to Fiosrú, including additional pay allocation, additional non-pay allocation and €2 million for capital expenditure to progress the essential activities (new Case Management System project).

The Committee acknowledged the extensive work undertaken by Fiosrú's Finance Unit in the establishment of Fiosrú, a Vote holding body.

8. Internal Audit

The appointed Internal Audit provider developed a risk-based value audit plan for a three-year period, in addition, the development of an Audit Universe and systems general control review, which was approved by the Committee.

In line with the audit work plan, the following audits were undertaken by the internal auditors throughout 2025:

GDPR Audit

The GDPR Audit, was considered by the Committee. Internal Audit confirmed that they were satisfied that:

- The finding and recommendations made were accepted by management;
- Fiosrú has a limited assurance level of internal controls in place to mitigate one of the inherent risks to which the activity under review is exposed.

ICT Service Delivery Model Follow-up Audit

The ICT Service Delivery Model Follow-up Audit, was completed in December 2025, and is due to be considered by the Committee in February 2026.

Travel and Subsistence Audit

The Travel and Subsistence Audit, was completed at the end of 2025, and the report is scheduled to be submitted to the Committee in the first quarter of 2026.

Exhibit Security and Access Audit

The Exhibit Security and Access Audit, Terms of Reference, was agreed in 2025 and the audit was commenced in Q1 2026. The report will be considered by the Committee in 2026.

9. External Audit

In the first quarter of 2026, the Office of the Comptroller and Auditor General (OCAG) continued the audit fieldwork for the Garda Síochána Ombudsman Commission (GSOC) cessation accounts (final set of GSOC accounts), which covers the period of 01 January 2024 to 01 April 2025. The report is scheduled to be submitted to the Committee in Q1 2026 and the OCAG Senior Auditor is expected to present the findings to the Committee.



10. Implementation of Audit Recommendations

Fiosrú maintains a register of audit recommendations from all internal and external audits and the status of the implementation of these recommendations is regularly updated and reviewed by the Committee.

11. Risk Management

Fiosrú has a Risk Management Framework in place including a Risk Management Policy, a Risk Appetite Statement and a Risk Register, and an established Risk Monitoring Group. This system, which is monitored regularly by the Committee, includes regular ongoing identification, assessment, mitigation, and management of risk by Fiosrú.

The Risk Register is regularly updated to reflect observations by the Risk Monitoring Group, including where appropriate to add new risks, remove or modify risks, consider the ranking and mitigation of risks and to escalate particular risks in light of changing circumstances.

The Committee reviews the Risk Register at each meeting and advises in relation to the identification, ranking and mitigation of risks. Risk Management is a standing agenda item at ARC meeting when risks are reviewed and discussed with the Chief Risk Officer.

It was noted that the Fiosrú Risk Management Framework will be updated to align with the Fiosrú Strategy Statement and thereafter the organisation is committed to providing formal risk management training to staff.

The Committee welcomed the activity on the Fiosrú Risk Register, the identified risk increases and risk decreases show that the register is dynamic and being managed.

The Committee acknowledged the significant work and progress that has been made over the past year on the Risk Register.

12. Self-Evaluation of Audit and Risk Committee Effectiveness

Self-evaluation of the Audit and Risk Committee effectiveness, in compliance with the requirements of Code of Practice for the Governance of State Bodies, is planned for March 2026.

13. Priorities for 2026

The Fiosrú Audit and Risk Committee was established following the commencement of the Policing, Security and Community Act, 2024. The new Committee will continue with the areas of business undertaken in 2025 to provide oversight of the governance, financial, audit and risk management arrangements with a view to providing assurance to the Chief Executive Officer with respect to the adequacy of and compliance with the system of internal control.

Particular attention will be given to the following areas of work:

- Engagement with the internal auditors and a detailed review of audits undertaken in 2026;



- Monitoring of the Risk Management Framework and practice and a detailed review of the revised Risk Register, including operational areas;
- Monitoring of key risks for Fiosrú, including, but not limited to the CMS project;
- Monitoring the development of Fiosrú business planning and performance management processes, including the Case Management System for Fiosrú;
- Monitoring the implementation of Fiosrú's Strategy Statement;
- Monitoring of the Governance Framework;
- Monitoring of ongoing Data Protection practice, to include the controls in place to mitigate data breaches;
- Monitoring the development of Code of Ethics for Fiosrú;
- Engagement with Comptroller and Auditor General.



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