Fiosrú | Oifig an Ombudsman Póilíneachta | Office of the Police Ombudsman

Minutes of Fiosrú Audit and Risk Committee

30 March 2026

Attendance	
Committee	Paul Dempsey (Chair), Tom O'Regan, Ray Dolan and Brian Doherty.
Secretary	Joanne O'Donohue.
Management/Staff	Sheila McClelland (CEO), Jon Leeman (Interim Director of Complaints and Investigations), Amanda McLoughlin (Head of Finance), Joanne O'Donohue (Chief Risk Officer), Garrett Croke (Deputy Director of Complaints and Investigations), Stuart Keany (Head of Human Resources), Alan Quinn (Project Manager, CMS), Andrew Jones (Governance & Compliance) and Ellen Kenny (Data and Governance).
Visitors	Cornèt Mouton (Mazars), John Mahon (Mazars) and David Coombes (Crowleys DFK).
Apologies	Michele Larmour and Peter Hogan (Deputy Director of Administration).

1. Committee Chair Opening Statement

The Chair opened the meeting and welcomed all attendees.

No conflict of interest was declared and the meeting Agenda was approved.

The Chair acknowledged the receipt of papers in advance of meeting and it was agreed that the papers were taken as read.

2. Minutes and Matters Arising

The Minutes of the Fiosrú Audit and Risk Committee (ARC) meeting of 23 February 2026 were approved.

The Committee was informed that the Fiosrú Strategy Statement 2026-2028 has been published, and events held to mark the launch for staff in the Dublin, Cork and Longford offices were well attended and feedback has been positive.

3. Case Management System (CMS) Update

The Committee thanked the Project Manager for their paper and confirmed that it had been taken as read.

The Project Manager briefed the Committee on the progress of the Case Management System (CMS) Project, approach and options. The organisation met with the Department of Justice, Home Affairs

and Migration (DoJHAM) in relation to the CMS project, its status and governance. Positioning and the efforts to streamline the project were also considered.

In-line with the CMS Steering Group's recommendation to go to market, a business plan is being prepared, and will be submitted to the Executive Board for approval.

The Project Team are developing a Minimum Viable Product (MVP) and this will determine the functionality and the necessary workflow prioritisation by system criticality.

Business requirements gathering is progressing. The Committee discussed the expected timeframe for completing all Business Requirement Documents (BRDs).

The Project Manager also briefed the Committee on key approaches that can be considered when looking at a new system and how it can be hosted. The scope of data migration, procurement, next steps and contingencies for project delivery were discussed. The critical project constraints and the project's tight timescale were highlighted and formally noted by the Committee.

The Committee was informed that it is intended to issue a Request for Information (RFI) on eTenders in the coming fortnight, with a 3-week window for vendors to submit a response.

4. Financial Statements

The circulated Appropriation Accounts 2025 were taken as read and it was noted that the accounts had been submitted to the Office of the Comptroller and Auditor General (OC&AG) on 10 March 2026.

The Committee was informed that the completed Cessation Accounts have been reviewed by the Director of Audit, OC&AG and are now with the Comptroller and Auditor General. A clearance letter is due to issue and it is expected to contain a note relating to the CMS project.

The Committee discussed the development of the new CMS and whether the development costs incurred are categorised as a capital or an expense expenditure. The representative from Crowleys DFK advised they will seek further information from CMS Project Team on this, and will revert to their management team to determine whether or not CMS development software is considered an intangible asset and the categorisation of its expenditure.

The DoJHAM's expenditure on the CMS project and the recording of this expenditure was discussed by the Committee. It was acknowledged that there may need to be a consultation with the DoJHAM regarding their reporting of expenditure incurred by them on this project.

5. Risk Management

Risk Management papers circulated to Committee in advance of the meeting were taken as read.

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

- The draft Q4 2025 Fiosrú Risk Register was submitted to and adopted by the Police Ombudsman at the Executive Board meeting in December, and shared with staff in December 2025.
- The Risk Monitoring Group met in March and the draft Q1 2026 Fiosrú Risk Register was submitted to the Senior Leadership Team (SLT) in advance of the ARC meeting.

- The top five organisational risks were noted.
- There was no risk priority increase for this quarter.
- One risk priority decreased this quarter (Breach of statutory and regulatory obligations). The Committee noted that it is being mitigated by active management of caseloads in the Statutory Review Unit.

The CRO provided updates on the existing and emerging risks and the Fiosrú Risk Closure Register was noted.

The CRO advised that the organisational Risk Management framework (policy and risk register) would be reviewed and aligned to reflect the newly approved Fiosrú Strategy Statement 2026-2026.

The intention to procure and provide formal risk management training for staff following publication of the Strategy Statement was noted. This training is intended to ensure that staff and management have a clear understanding of risk management principles and the organisational Risk Management framework. In addition, it will involve consultation on Risk Appetite.

The Committee thanked the CRO for their briefing.

The risk associated with the CMS project was discussed and it was recommended that the organisational risk be reviewed to ensure consistency with the CMS Project Manager update to the ARC in relation to the individual delivery-level risks within the project.

The effectiveness of internal controls for the Lack of Resource Resilience risk was further discussed and it was noted that consideration could be given to increasing the control rating due to the additional control measures in place. The Committee was informed that the staffing complement is increasing. It was noted that new staff require ongoing training and that the increasing workload continues to be managed. The Committee noted that their assessment may be related to the risk title - Lack of Resource Resilience - and it was noted the risk also relates to adequate skills, capability, and succession planning.

The Committee further considered the effectiveness of internal controls reflected within the risk register and recommended that risks assessed as having low rated controls be kept under review over the coming quarters to monitor progression.

The CRO advised that the Risk Register will be submitted for consideration by the Executive Board at its next meeting.

6. Draft Fiosrú Annual Report 2025

The Committee was informed that the 2025 Annual Report is due to be submitted to the DoJHAM. The Committee noted the importance of the publication of Fiosrú's first Annual Report and agreed that the format should evolve from previous formats. It was recommended that next year's Annual Report format align with the newly published Fiosrú Strategy Statement 2026-2028.

7. Draft Fiosrú Business Plan 2026

The Committee noted that the draft Fiosrú Business Plan 2026 is aligned with the Fiosrú Strategy Statement 2026-2028 and at an advanced stage. The importance of the Strategy Statement's key priorities, actions and enablers feeding into the Business Plan was emphasised. The Committee recommended the development of an action plan stemming from the Fiosrú Strategy Statement, to

ensure that all activities are identified and planned for the forthcoming three year strategy period. The Committee noted that work is ongoing to determine meaningful Key Performance Indicators for Fiosrú.

8. Internal Audit

8.1 Review of System of Internal Control

Fiosrú's Internal Auditors informed the Committee that the review of its System of Internal Control Audit was completed. It was noted feedback had been received on the report in terms of the introduction and revisions will be made accordingly.

The Committee was briefed on the Audit scope, findings and overall result.

The Internal Auditors highlighted a recommendation to ensure that management documents policy and formally approves procedures in relation to payroll. The Committee was informed that work is ongoing to review and update Fiosrú's Human Resources (HR) policy and procedures, including its payroll and reconciliation processes.

The Audit recommended that Fiosrú management ensure that approval is at the correct grade level in line with the Financial Procedures Manual. The Committee was informed that this recommendation has been actioned and completed as part of Fiosrú's migration to the Financial Management Shared Services (FMSS).

The Audit recommended the development of an Artificial Intelligence (AI) Acceptable Usage Policy. The Committee was informed that Fiosrú's current Acceptable Usage Policy has been updated regarding the use of AI.

The Audit recommended that the draft Fiosrú Anti-Fraud and Corruption Policy be formally approved. The Committee was informed that the policy is ready for sign off and will be submitted to the Executive Board and ARC during Q2 2026. It was agreed that the policy title should be amended to *Fiosrú Fraud Prevention and Anti-Corruption Policy*. The Committee also recommended the policy introduction contain a reference to reflect the Vote and the role of the Accounting Officer.

The Committee recommended that audit findings categorised as medium and identified for action should be closed within Q2 2026.

8.2 Travel and Subsistence (T & S) Audit Report

Fiosrú's Internal Auditors informed the Committee that the review of T & S was completed.

The Committee was briefed on the Audit scope, findings and overall result.

The Audit recommended that procedures should be formalised within the Travel and Subsistence Policy. In addition, vehicle log books should capture additional information to include passenger details, point to point journey details and full journey breakdowns. Staff should be trained on vehicle logbook maintenance and compliance requirements. The Audit recommended the implementation of a digital system to capture all data requirements.

The Committee noted that Fiosrú management has accepted the Audit findings. It was noted that the updated draft Fiosrú vehicle policy will address a number of findings at a governance and monitoring level. Clearance now requires a Deputy Director-level approval to ensure compliance with policy. Fiosrú's Travel and Subsistence Policy has been updated to tighten procedures and a vehicle software program (Fleet Management System) is being implemented.

The Committee was informed of the difficulties experienced by senior management in overseeing overnight T & S claims submitted and approved by managers through the National Shared Service Office (NSSO) system. The Committee advised that the NSSO system be reviewed to find a system that works.

It was agreed that stricter T & S controls need full adherence and Fiosrú's managers should be trained to ensure compliance.

Dip-sampling of claims was discussed and it was agreed that the organisational T & S policy should include a dip-sampling process for overnight claims, with line management responsible for claim approval. The Deputy Directors responsible for the business areas will be responsible for monitoring and undertaking dip-sampling to check that the overnight claims are justified, as approved by the line managers, to act as a second line of control. Dip-sampling by Finance is also required. The Committee recommended that the process for dip-sampling be included in the policy and that findings of dip-sampling process checks should be reported to the ARC.

8.3 Internal Audit Plan 2026 - 2028

The circulated revised draft Internal Audit Plan was reviewed and agreed.

8.4 Annual Internal Audit Report

In line with the Global Internal Audit Standards that came into effect in 2025, the Internal Auditors briefed the Committee on the Annual Internal Audit Report, including the audits completed during 2025. The Committee was briefed on the summary outcome for the internal audit opinion. It was noted that the responsibility for implementing the audit recommendations rests with Fiosrú management.

The Committee requested that the Internal Auditors conduct a follow up review on the status of implementation of internal audit recommendations as part of the Internal Audit Plan 2026.

9. Next meetings

The next ARC meeting was scheduled for 22 June 2026. The ARC Secretary undertook to follow-up with the Committee members to reschedule the June meeting as requested. Following the meeting, the June meeting was rescheduled to 6 July 2026.

It was also confirmed that the September meeting will be held in Fiosrú's Longford Office.

10. AOB

The Head of Finance agreed to host a meeting online with ARC members on 31 March 2026 in relation to their set up on the NSSO system as external claimants.

The ARC Secretary will circulate the Institute of Public Administration's Governance Forum Programme for 2026 to the ARC members.

11. Self -Evaluation of ARC Effectiveness

The Committee completed their self-evaluation form with the ARC Secretary, in line with the Code of Practice for the Governance of State Bodies 2016.

12. Closed Session

The Committee and CEO held a closed session.