Minutes of Audit and Risk Committee
5 December 2024

Attendance

Committee:	Paul Dempsey (Chair), Emily Logan and James O'Boyle
Secretary:	Pauline Byrne
Management/Staff:	Sheila McClelland (CEO Designate), Aileen Healy (Director of Administration) Amanda McLoughlin (Head of Finance), Peter Hogan (Principal Officer of Administration), Joanne O Donohue (Chief Risk Officer), Tom Hogan (Head of Corporate Services), Jon Leeman (Deputy Director of Operations), Mark O'Loughlin (Project Manager, Transition) (item 6), Alan Quinn (Project Manager, CMS) (item 7) Ellen Kenny (Data & Governance)
Visitor:	Robert Burke (Mazars) (item 3.1)
Apologies:	Peter Whelan (Director of Operations)

1. Committee Chair Opening Statement

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

2. Minutes and Matters Arising

The minutes of the ARC meeting on 23 October 2024 were approved subject to a minor amendment.

3. Audit

3.1 Internal Audit

The Committee welcomed the representative from Mazars for discussion on the 2024/2025 Audit Plan. The auditor updated the Committee on the current status of the agreed 2023–2025 Audit Plan. The Committee noted that the 2023 audits are complete and there was one outstanding audit for 2024 to be completed, the Case File Management Audit. The Committee noted that the fieldwork in the Case File Management Audit was almost complete and that a meeting with the elected staff representative (Senior Investigations Officer) was envisaged for Q1 2025. There was a discussion on the status of the IT Security Report follow-up audit and it was noted that the audit start date was agreed for January 2025 with completion in Q2 2025.

The Mazars representative informed the Committee of the proposed internal audit plan for 2025; as follows:

Q1. The Review of Systems of Internal Controls 2024. The Mazars representative gave an overview of the scope and objective of the Review of the Systems of Internal Controls. The internal audit will perform a high-level review of the system of internal financial controls for the year 2024. The Committee noted the draft Terms of Reference for the Review of Systems of Internal Control 2024.

Q2. GDPR/Data Protection Audit. The Committee noted that a dedicated data privacy team will conduct this audit and will assess compliance with GDPR under specific defined articles of the GDPR, which will be agreed following the initial planning meeting.

Q3. Asset/Fleet Management Audit. The Committee noted the audit will focus on, the processes in place for Asset Management, including the vehicle fleet, utilisation of the fleet, fleet expenses and proposes for acquisitions and disposals.

Q4. Operational – Decision Making Processes. The Committee noted that the scope of the audit will focus on key decision-making processes operating in line with Policies and Procedures.

There was a discussion on the proposed timeframe for the Fleet Management Audit due to the implementation of practice changes to the current fleet and it was agreed that the Operational Decision-Making Processes would be conducted ahead of the Asset/Fleet Management Audit. It was further agreed that the 2025 Internal Audit Plan would be re-drafted to reflect the changes and submitted to the Committee.

There was a discussion on proposed audits linked to the high-risk areas listed on the Risk Register, such as the Case Management System (CMS) and Knowledge and Information Management, with a view to examine policies and practices around knowledge, data sharing, information capture and knowledge sharing. It was acknowledged that policies, standard operating procedures and guidance documents are open to change and it would be difficult to conduct one audit. There was also a further discussion on a document/records management audit.

3.2   Register of Audit Recommendations

GSOC's Head of Finance gave an update on the progress of the Audit Recommendations Register. It was agreed that for further ARC meetings the audit recommendations would be consolidated and categorised by risk rating.

There was a discussion on the drafting of a new Statement of Strategy and Business Plan and it was noted that Fiosrú, would have six months from its commencement date to publish its Business Plan. It was further noted that Fiosrú's Business Plans would be incorporated into its Statement of Strategy. Staff engagement is important and it is anticipated that a townhall meeting will be scheduled for January 2025.

4.   Administration Update

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

- Fiosrú's commencement date has been put back to 1 January 2025. It was noted that progress on readiness is currently above 90% on tasks associated with the Transition Project. There are still outstanding tasks which cannot be completed due to external dependencies. The Transition Project has also compiled a derogation list for action in Phase 3 of the Project.
- The 2024 financial expenditure is currently below profile with regards to the pay allocation due to a number of vacant positions including Fiosrú's Deputy Ombudsman. Non-pay expenditure is currently on profile, which includes additional procurement on ICT digital forensics.
- The Communications Unit continue to engage with the Department of Justice (DOJ) on advertising for the establishment of Fiosrú.
- One in five staff joined GSOC in 2024, which has resulted in an 8% increase in staffing levels. GSOC are actively engaging with PAS in regards to recruitment. In November 2024, GSOC advertised specialist roles in the area of digital forensics, the recruitment process is being managed internally.
- The first module of the professional accreditation training programme will commence on 28 January 2025. This module will be available to staff across the organisation.
- GSOC is engaging with the Apprenticeship Programme and had its first meeting with the Apprenticeship Steering Group. The Committee was informed that there is good support from the Department of Public Expenditure and Reform.
- GSOC have been allocated a 1.5 million uplift in next years budget, which will allow for a staffing complement of 215.
- The Committee noted that Fiosrú would not receive it's Vote until February 2025, in the interim period the DOJ will continue to be the Accounting Officer.

The Activity Report was noted.

5.   Operations Update

The Deputy Director of Operations briefed the Committee on developments within the Operations Directorate.

- Work is ongoing for the CMS Reporting System, Diver, to enable meaningful statistics to be produced at present statistics from Diver are unreliable and do not accurately reflect the current position.
- The Committee noted that 2024 had been the busiest period in five years in GSOC's Casework Unit; 4,000 queries were received and 2,200 admissible complaints. Processes within the unit have been refined to effectively deal with the volume of work, which has resulted in quicker decision making and a reduction in cases awaiting admissibility decisions. At present there are 213 cases awaiting admissibility decision in comparison to 500 cases for the same period in 2023.

- There was a discussion about the impact the new legislation would have on staff skill sets, and it was acknowledged that there was a training requirement to deal with the new low-level complaints.
- The impact of the Tierney Judgment and the increase in cases submitted to the Office of the Director of Public Prosecutions (ODPP) was noted. The Investigations Unit and the Legal Unit are currently working on the single investigation process.
- The Committee was informed that a case tasking team would be established within Investigations for low level non-criminal investigations. This team would be similar to the pilot project which is currently operating in the Cork office. It is intended that there will be monitoring of cases to establish how staff will operate when working with different legislation (Garda Síochána Act 2005 and the Policing, Security and Community Safety Act).
- The Committee noted the establishment of a specialist investigation unit for sexual offences.

6.   **Risk Management**

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

The Q3 2024, Risk Register was submitted on schedule, adopted by the Commission and shared with all GSOC staff on 29 October 2024.

The Risk Monitoring Group (RMG) met on 14 November 2024 to review the draft Q4 Risk Register. In Q3 risk owners were assigned to mitigating actions and requested to identify timelines for implementation. This is reflective in the Q4 Risk Register.

The status of existing risks and mitigating actions was updated and no new risks identified. The main focus is on reviewing organisational high and medium risk rating. The Committee noted that low risks are retained on the Risk Register to monitor and ensure the risk is not increasing and complete the mitigating actions to prevent these risks escalating.

The Q4 2024 Risk Register was circulated to the Senior Management Team (SMT) for input. The CRO reported on Q4 Risk Register at SMT meeting on 27 November 2024 and no changes were recommended.

There was no change to the top organisational risks in Q4 2024. However, two risks decreased in Q4 2024, Transition decreased from high to medium due to the completion of tasks critical for the commencement of Fiosrú. The interim CMS also decreased from high to medium due to the vendor's ability to deliver the product in a shorter timeframe.

The Chief Risk Officer is in the process of identifying suitable risk management software in order to procure a new risk management system for the organisation. Once in place, risk management training will be rolled out and cover areas such as risk appetite, risk identification and risk reporting.

An overhaul of the organisational Risk Register is planned in line with the transition to Fiosrú. This work is ongoing and the CRO will work with business area representatives in Q1 2025 to review and

update the existing risks for Fiosrú. The Committee noted that there could be further recalibration of risks, and some risks were so low they may not need to be on the register and could be recorded as divisional risks with mitigating actions to be monitored by Directors.

There was a discussion of the high risk, Lack of Organisational Capacity and on knowledge management, records management information handling and the proper procedures to be followed. It was agreed that these items warranted further discussion. The Committee discussed the Risk Appetite Statement and its development with senior management.

The Committee noted that SMT had attended a workshop to discuss the business plan and that work has commenced on the draft business plan as a matter of priority.

The Committee acknowledged all the work undertaken with the Risk Register by the CRO.

7. Corporate Services

The Committee welcomed the new Head of Corporate Services, who briefed the Committee on the progress towards implementing the new Fleet Management System:

The Committee noted that GSOC's current fleet consists of 19 vehicles. The new Fleet Management System (FMS) is aimed at accountability, better driver experience and safety. It is not a tool for staff monitoring.

A meeting was held with management and the Unions on 4 November 2024 and assurances were provided that the new system would focus on safety and was not a tracking app. At present there has been no feedback from the Unions and follow-up is planned for the new year.

The Committee noted that the new FMS was brought before the Departmental Council and procurement will commence in January 2025. The Committee noted that work is ongoing on the Fleet Management Policy and it was agreed that Operations should have observations and input into the new policy.

There was a discussion on the current FMS and that it poses an accountability risk to the organisation and to staff vulnerability. The Committee acknowledged that a precedent has been set by the Civil Service in the use of Fleet Management Systems.

The Committee were advised that GSOC's Safety Committee is to be re-established and that work is ongoing in identifying roles and responsibilities, Health and Safety activities, inspections and audits to ensure that ISO 45001 recognition is achievable. Fire safety in all GSOC offices is currently being reviewed.

There was a discussion on the Security and Safety Policy which will incorporate areas such as, CCTV, re-vetting of staff and information security review.

8.   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 nine of the ten workstreams reporting either green or amber. Transition tasks which are critical for commencement date of 1 January 2025 are 85% compliant and 95% adjusted.
- Non-critical tasks which are likely to complete post commencement date have been assigned status "Derogation", Phase 3 and are still being managed to a close.
- The Transition programme is in its fifth envisaged commencement date. ICT and Operational cutover plans have been rescheduled. Suppliers and critical staff needed for cutover have been lined up.
- The Committee noted the RAG status of the different business units within GSOC and it was acknowledged that external dependences was a significant factor in the overall status.
- Additional resources have been assigned to the Way of Working and Change Team within Operations driving critical day 1 activities and tasks and sharing more of the load.
- The P2 Project Board and the New Case Management System (CMS) Project Board have been running concurrently to facilitate joint working, collaboration and visibility of both projects, which are inter-related. Senior Management Team (SMT) incorporates decisions, actions and support for the Transition programme.
- GSOC continue to actively participate in all scheduled meetings and matters relevant for the transition to Fiosrú: The Department of Justice (DOJ) Policing Security and Community Safety Act, 2024 (PSCS) Implementation Programme and Governance Structure, the PSCS Programme Board, PSCS Implementation Steering Group, Project Group (New Operating Model, Process Reform) and subgroups (including Communications).
- 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 ICT readiness. The Committee noted that IT systems are working, new email addresses for staff have been configured and training for staff will be provided.

The Committee acknowledged the hard work undertaken by the Transition Project Team.

9.   Operations

The Committee welcomed the Deputy Director of Operations to the meeting for a briefing on Operational Key Performance Indicators (KPI's):

The Deputy Director of Operations (DDO) informed the Committee of the KPI's to be implemented in the Casework Unit and Investigations Units. The Committee acknowledged that the KPI's to be implemented were a good start and advised that these measures should be for all staff and consolidated in table format for both internal and external purposes. The Committee noted that

some of the targets set will have to be revisited after the commencement of the Policing Security and Safety Act, 2024, as the full effect of the new legislation is unknown.

There was a discussion on the current capabilities of the Case Management System (CMS) to produce the necessary data and it was noted that some of the data is obtained manually and recorded separately. It was agreed that work was required on data capture. The Committee outlined the importance of KPI's for accountability and setting achievable targets.

10. Case Management System Project

The CMS Project Manager briefed the Committee on the main developments with the new CMS Project:

The new CMS is currently at status red to the Department of Justice (DOJ) as the original timeline and budget is no longer achievable. GSOC is engaging with the DOJ to develop a comprehensive change request to address their concerns and facilitate approval to move forward.

GSOC are also engaging with the Vendor to identify their expectations, agree realistic timelines and a Statement of Work.

GSOC is currently redefining the project's governance structure in order to make key decisions in a controlled manner and setting expectations as to what each group will be responsible for.

GSOC has gone to tender for external resources in 2025 for three key roles to support the project: Project Management, Business Analysis and Quality Assurance.

Phase 1 of the interim CMS is almost complete and the development of Phase 2 is in progress. GSOC have experienced staff, a testing team has been identified and user testing will commence at the end of January 2025.

The Committee noted that the risks in preparing and implementing the new CMS will be considerable. Work is currently being undertaken to assess the full programme plan required by both the Vendor and GSOC. It is essential that GSOC is aware of what the vendor can fully sign off on and the budget required.

There was a discussion on the proposed implementation plan for the new CMS, including data migration and the proposed Hypercare plan. The Committee noted the challenges and complexities involved in the data migration due to the number of existing case management systems in place and the work involved will be significant.

11. Data Protection

The Data Protection Officer briefed the Committee on the current statistics for the Data Protection Unit:

- 90 Data Subject Access Requests;
- 24 low level data breaches, 40 % decrease on 2023;
- Complaints received from data Protection Commission down 40% on 2023.

12.   AOB

The Committee and CEO Designate held a closed session.