

Minutes of Fiosrú Audit and Risk Committee

06 July 2026

Attendance	
Committee	Paul Dempsey (Chair), Tom O'Regan, Ray Dolan, Michele Larmour, and Brian Doherty.
Secretary	Joanne O'Donohue.
Management/Staff	Sheila McClelland (CEO), Jon Leeman (Interim Director of Complaints & Investigations), Peter Hogan (Deputy Director of Administration), Amanda McLoughlin (Head of Finance), Joanne O'Donohue (Chief Risk Officer), Darren Wright (Deputy Director of Complaints & Investigations), David McCormack (Head of ICT), Thato Phetlhe (Head of Cyber Security), Alan Quinn (Project Manager, CMS), Ellen Kenny (Secretariat) and Eoghan Murphy (Secretariat).
Visitors	Emily Logan (Police Ombudsman), Martin Byrne (Office of the Comptroller and Auditor General), Musawa Ngwira (Office of the Comptroller and Auditor General) and Robert Burke (Mazars).

1. Committee Chair Opening Statement

The Chair opened the meeting and welcomed all attendees.

The Chair thanked the Secretary for the timely submission of all papers. The Committee agreed that the papers were taken as read.

2. Minutes and Matters Arising

The draft Minutes of the Audit and Risk Committee (ARC) meeting of 30 March 2026 were approved.

The meeting Agenda was agreed by the Committee.

The Chair informed the Committee of a potential conflict of interest in relation to item three on the Agenda. The Chair informed the Committee that he is a member of the Comptroller and Auditor General's Audit and Risk Committee. The Committee noted the Chair's position.

3. Fiosrú Management Report

3.1.1 Complaints and Investigations

The Interim Deputy Director of Complaints and Investigations briefed the Committee on the main developments since the last meeting, which included:

- The upward trend in complaints has continued, placing increased pressure on impacted units in Investigations;



- Restructuring of roles within Casework has contributed to more timely admissibility decision, supporting achievement of the KPI target;
- Management continues to monitor increased workload and take steps to ensure quality is managed and maintained. A training day was arranged for Casework staff and feedback was positive, in particular relating to the lessons learned from the Strategic Review Unit;
- Work on operational aspects of the Fiosrú Business Plan is progressing.

The Committee discussed the importance and benefits of mentoring, in addition to staff training. The Committee was informed by the Deputy Director of Administration that Fiosrú is participating in a cross-organisational mentoring programme with another Ombudsman organisation. The programme provides broader development opportunities, although it is not specifically focused on investigations.

The allocation of cases was discussed and the Committee was informed that cases are allocated to an investigator from the outset, with more serious cases subject to increased levels of supervision.

Fiosrú is currently developing a training initiative for Senior Investigation Officers (SIOs) which is expected to assist with embedding consistency across Investigations. This initiative is expected to commence next year.

The Committee discussed the importance of ensuring that case timelines are tracked, and was informed that case timelines are reviewed and reported to the Police Ombudsman. The Committee discussed a recent media report concerning an organisational investigation and was informed that the Police Ombudsman had engaged with media in relation to the matter.

3.2 Administration

The Deputy Director of Administration briefed the Committee on the main developments since their last meeting, including the following:

- The pay budget is running very close to profile and the non-pay budget remains challenging. Legal costs are significantly higher due to an increase in both criminal and civil cases.

The Committee noted that budget holders have been instructed to carefully manage all expenditure.

The Committee was updated on the Assistant Investigations Officer recruitment competition, and noted that interviews had concluded and a panel has been formed. The Committee was further advised that a recruitment competition for a Senior Digital Forensics Analyst will commence shortly.

The Committee was informed of the ongoing staff consultation with regard to the Fleet Management Policy and the increased governance processes relating to the Fleet Management and the Travel & Subsistence Policies.

The Committee also noted the Organisation of Working Time Act (OWTA) subgroup is continuing engagement in relation to a potential derogation under the OWTA to support operational requirements, while maintaining appropriate staff consultation and engagement.

4. Financial Statements

4.1 Audit Report of GSOC Cessation Accounts

The representative from the Office of the Comptroller and Auditor General (OC&AG) informed the Committee that the audit of the financial statement for the Garda Síochána Ombudsman Commission (GSOC) for the period 1 January 2024 to 1 April 2025 had been completed.



The representative informed the Committee that during the course of the audit they did not encounter any significant difficulties in relation to any area of their audit work and, they did not note any instances of fraud. The Committee was informed that the completed audit contained a note relating to the delivery of the new case management system.

The representative informed the Committee they wished to thank all involved within GSOC/Fiosrú for their co-operation and assistance during the course of the audit.

4.2 OC&AG Audit Planning Memorandum – Appropriation Account 2025

A representative from the Office of the Comptroller and Auditor General presented the audit plan, to the Committee, for the financial period 2 April 2025 to 31 December 2025. The audit approach and phases were outlined, including its risk assessment approach to specific risk areas which will include GSOC's transition to Fiosrú.

The Committee thanked both OC&AG representatives for their briefings and requested a closed session with the representatives.

4.3 Closed session

The Committee held a closed session with the OC&AG representatives and the Internal Audit representative.

5. Internal Audit

5.1 Internal Audit Open Recommendations Report

The Head of Finance briefed the Committee on the current status of the open internal audit recommendations, and the Committee noted the current position.

The Committee advised that some of the recommendations are close to being finalised and should be closed-off. The Committee discussed timeframes for implementing recommendations and agreed that, in future, timeframes should be realistic and set with greater accuracy. The Committee noted that Fiosrú's Internal Audit Open Recommendations Report was too lengthy and recommended that it be shortened by closing off completed actions.

The Committee requested that a summary table of outstanding recommendations be prepared and included as a dedicated agenda item for discussion at the next meeting.

5.2 Exhibit Audit

The representative from Fiosrú's internal auditors, informed the Committee that the review of the Exhibit Security and Access Audit was completed. The Committee was briefed on the audit scope, and findings. The overall audit result is noted as satisfactory with exceptions, and that a reasonably sound internal control framework is in place.

The audit recommended that exhibit handling controls should be standardised across all locations.

The Committee was informed that Fiosrú takes the audit findings very seriously. Training has been provided to staff and the sessions have been recorded and will be available to new staff members.

The Committee recommended that, going forward, Fiosrú set out in its audit response whether each recommendation is accepted and then outline the action the organisation intends to take to address the recommendation.



6. Management Reports (Deputy Director of Complaints & Investigations)

The Committee thanked Deputy Director Wright for his management report papers and confirmed that the documents had been taken as read.

6.1 Management Report – Digital Investigations Unit

Deputy Director Wright informed the Committee of the changes made within the Digital Investigations Unit (DIU) from when it was first established. The DIU had previously been reliant on external agencies to undertake many technical investigative tasks and this resulted in significant costs to the organisation. The DIU now has three analysts and a Senior Investigations Officer who reports to a Deputy Director. The staff are well qualified and experienced; accordingly, technical investigative tasks can be handled in-house.

Deputy Director Wright acknowledged that, at present, the Unit is under-capacity and the Committee was informed of the impact of An Garda Síochána's plan to roll-out body worn video cameras.

There was a discussion on the importance of staff maintaining their skills and keeping abreast with new technical developments.

The Committee requested that consideration be given to developing KPIs that are clear, easily understood, and applied consistently across targets in the DIU to improve understanding, comparability and implementation. The Committee thanked Deputy Director Wright for his presentation and for highlighting the Unit's alignment to Fiosrú's Statement of Strategy and Business Plan.

6.2 Management Report - Specialist Services Unit

Deputy Director Wright briefed the Committee on Fiosrú's Specialist Services Unit (SSU). The Unit, has since its establishment in November 2025, engaged in outreach activity in relation to its work. The Unit has four Investigating Officers and a Senior Investigations Officer who reports to a Deputy Director. The staff are qualified and continue to have ongoing training.

At present, the Unit is working closely with Women's Aid. Fiosrú staff have received training in Trauma-Informed Practice (TIP), and Fiosrú is working on having a representative from Women's Aid as a specialist support. The Committee was informed that the Unit reports twice yearly to CUAN (Ireland's statutory Domestic, Sexual and Gender-Based Violence (DSGBV) Agency) and that its next report is ready to issue.

The Committee discussed whether the Unit had plans to engage with An Garda Síochána staff and the Committee was informed that is Fiosrú's intention.

The Committee noted the Unit's caseload and was informed that the cases are being monitored for trends and patterns.

The Committee thanked Deputy Director Wright for his presentation.

7. Risk Management

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



7.1 Fiosrú Risk Register

The Chief Risk Officer (CRO) briefed the Committee on Fiosrú's risk management and, the key developments this quarter. In particular, it was noted that:

- The draft Q1 2026 Fiosrú Risk Register was adopted by the Police Ombudsman at the Executive Board meeting in April, and shared with staff in April 2026.
- In line with the organisational Risk Management Policy, quarterly input was sought from risk and mitigating action owners. The Risk Monitoring Group (RMG) met in June to review the draft Fiosrú Risk Register and it was submitted to the Senior Leadership Team (SLT) in advance of the ARC meeting.
- There has been no change in ranking to the organisations top five risks this quarter.
- There have been two risk priority increases this quarter (Reputation Management and Inadequate monitoring, review and management of high-profile cases). It was noted that the Interim Director of Complaints and Investigations, Head of Strategy, Outreach and Engagement and the SLT, have been collaborating with the Executive Board to put in place the necessary controls to mitigate these risks.
- Fiosrú's Risk Management Framework (Policy and Risk Register) was updated this quarter to align with the Fiosrú Statement of Strategy 2026-2028, reflecting the organisational strategic shift.

The Committee was also informed that Fiosrú is committed to procuring and providing formal risk management training and workshops, to further embed risk management across the organisation.

The Committee discussed the Legal non-compliance risk and was informed that timeframes for submitting files to the office of the Director of Public Prosecutions are monitored.

The Committee requested a presentation at the December meeting covering the following:

- an update on Inadequate monitoring, review and management of high-profile cases risk;
- an update on how the organisation is managing timelines for submitting files to the Director of Public Prosecutions;
- an update on related policies and procedures in these areas, and management's proposal to mitigate risk, including the impact on the organisational reputation management.

7.2 Fiosrú Risk Management Policy

The CRO briefed the Committee on the updated Fiosrú Risk Management Policy, approved in June 2026. The Committee noted that it is aligned to Fiosrú's Corporate Governance Framework.

The Committee also noted the importance of Risk Appetite and emphasised that the Risk Appetite Statement should be clear. It was noted that Fiosrú intends to undertake a review of the Risk Appetite Statement as part of proposed formal risk management training and workshops.

The Committee recommended that when Fiosrú updates its Risk Appetite Statement that it clearly defines the organisation's Risk Appetite, Risk Priority Levels and ratings and categories, which would contribute to strengthening overall organisational risk management.

The Committee thanked the CRO for her presentation.



8. Governance

8.1 Data Security and Cyber Review

Fiosrú's Head of Cyber Security provided the Committee with an update on the Fiosrú Cyber Security Programme. The Committee was informed that overall, the Cyber Strategy Implementation Progress is 79% complete.

The Committee was briefed on the initiatives completed to-date and informed that there will be follow-up training, to that provided to Fiosrú's SLT. In addition, it was noted that Cyber Awareness Training is planned and will be provided to all organisational staff.

The next key development reported was the development of a third party/supplier chain risk management framework. A cyber security gap re-assessment will also be undertaken and a new Cyber Security Strategy will be published.

The Committee thanked the Head of Cyber Security for their briefing.

8.2 Performance Delivery Agreement 2026

The Committee noted that the Performance Delivery Agreement 2026 has been signed off. The Committee suggested that going forward, Fiosrú consider whether the KPIs identified as not applicable, may be capable of being measured to ensure consistency.

8.3 Fiosrú Fraud Prevention and Anti-Corruptions Policy

The Committee considered Fiosrú's draft Fraud Prevention and Anti-Corruption Policy and requested that the draft be revised to ensure consistency of style, including use of the organisation's name (upper or lower case), and the Table of Contents be updated before finalisation. The Committee also requested that the organisation consider clarifying the definition of the term "favours" within the policy.

8.4 Fiosrú T&S Policy

The Committee considered the draft Fiosrú Travel and Subsistence Policy 2026 and recommended that the draft be revised in line with the Civil Service travel policies. The Committee recommended that Fiosrú consider updating the policy to include clarification that field officers are not expected to use public transport, where the use public transport is not available or impracticable.

8.5 Fiosrú Financial Procedures Manual

The Committee considered Fiosrú's Financial Procedures Manual and recommended that it may be beneficial to include a link to the Performance Delivery Agreement and to performance measurement before finalising the document.

8.6 Fiosrú Public Procurement Policy

Fiosrú's Public Procurement Policy was considered by the Committee and agreed that there were no issues arising.

9. Case Management System (CMS)

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



The CMS Project Manager briefed the Committee on the progress of the Case Management System (CMS) Project. A preliminary market consultation exercise was completed and the project is currently hosting meetings with the short listed suppliers. The Committee was informed that the supplier meetings have been beneficial. Once this exercise is complete, the next stage will be a Request for Tender (RFT). The Committee was informed that the timeline is very tight; the Project Team has two months to develop the RFT documentation and then a further three months to run the competition.

The Peer Review Group has been remobilised and the membership identified.

A project approach paper has been developed to include a Cloud Go to Market option. This option may require re-profiling of the budget.

The Committee discussed the tight timeframe for the project and its resourcing. The Committee was informed that there will be a strain on the project team and that it is expected that it will require additional capacity.

The Committee requested a summary table outlining the CMS Project's approval stages, including the relevant approval, sign-off, and governance levels (committees and groups etc.), and the sequence in which approvals are required.

The Committee discussed the options of integrating Artificial Intelligence (AI) and whether AI, if integrated, could be controlled, i.e. turned off/restricted. The Committee was informed that AI may be of assistance in prompt situations but no decisions have been made on its use.

The Committee requested a briefing on the use of AI for the purpose of the CMS Project and the organisation more generally (no appetite versus potential benefits if adopted in a particular closed way), and how any potential risks to the organisation can be mitigated.

The Committee thanked the Project Manager for his presentation.

10. AOB

10.1 ARC Effectiveness Evaluation

The Committee requested an independent third-party effectiveness review be undertaken to provide an external, impartial assessment of how effectively the Committee is performing its responsibilities.

It was noted that ARC members' training would be discussed in the closed session.

11. Next Meeting

The next ARC meeting will be held in Fiosrú's Longford Office on 28 September 2026.

12. Closed session

The Committee and the CEO held a closed session.