



**Minutes of Audit and Risk Committee
27 March 2025**

Attendance

Committee: Paul Dempsey (Chair) and Emily Logan
Secretary: Pauline Byrne
Management/Staff: Sheila McClelland (CEO Designate), Peter Whelan (Director of Operations)
Peter Hogan (Deputy Director of Administration), Amanda McLoughlin (Head of Finance), Garrett Croke (Deputy Director of Operations), Joanne O'Donohue (CRO), Mark O'Loughlin (Project Manager, Transition) (item 5), Alan Quinn (Project Manager, CMS) (item 6), Robert Burke (Mazars), Ellen Kenny (Data & Governance)

Visitors: Tom O'Regan
Ray Dolan

Apologies: James O'Boyle

1. Committee Chair Opening Statement

The Chair welcomed Tom O'Regan and Ray Dolan who will take up position as appointed members of Fiosrú's Audit & Risk Committee. The agenda was approved and no conflicts of interest were declared.

2. Minutes and Matters Arising

The minutes of the ARC meeting on 5 February 2025 were approved.

3. Administration and Operations Updates

3.1 Administration Update

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

Fiosrú's commencement date has been confirmed as 2 April 2025. The regulations have been signed off and the Chief Executive Officer (CEO) will be the first newly appointed member to Fiosrú.

- The 2024 financial expenditure is currently close to profile, which include ongoing and awarded procurements in the areas of Security Services and Legal Services. Revised quotes for the Fleet Management System has been sought, with a proposed implementation date for end of Q2.
- Corporate Services have re-established the Health & Safety Committee and the first meeting is scheduled for the 2 April 2025. The Safety Statement has been signed off by the senior management team (SMT) and the statement will be included in the induction pack for new staff.
- Human Resources (HR) are currently running a number of internal competitions for Executive Officers (EO), Assistant Investigation Officers (AIO) and Investigations Officers. The closing date for applications is 4 April 2025.
- GSOC are currently in dialogue with the Public Appointments Service (PAS) in relation to the 12-month period to fill low-level vacancies. Second level security clearance still continues to impact recruitment, 6 – 9 months, is a long time for successful candidate and for GSOC to carry a vacancy.
- On commencement Fiosrú will have its own recruitment licence, which will improve capacity to resource ourselves. It is anticipated that Fiosrú will run its own Principal Officer competition in the near future.
- There is a strategy in place to fill the 52 vacancies in GSOC.
- The professional accreditation programme is continuing. Forty-six staff members have commenced module one. As part of the programme, the participants were on site at the Garda Training College in Templemore, which was very successful. Feedback from both the participants and An Garda Síochána was very good.
- GSOC will shortly launch a mentoring programme in collaboration with the Office of the Ombudsman.
- The results of the Public attitudes Survey were outlined and it was agreed that the survey would be circulated to the Committee members.
- The CEO has approved the Cyber Security Strategy and the additional resourcing need. GSOC's ICT security partner has agreed to stay in the position.
- Work is continuing on the Policing Security and Community Safety (PSCS) Case Management System (CMS) for implementation to Fiosrú. Phase 2 of the PSCS CMS project is currently in the UAT phase and we are confident it will be ready for commencement date.
- The Fleet Management Policy is due to be circulated to staff, which will enable further engagement with unions if required. A new request for revised quotes has been issued to suppliers. Currently, log entries are paper-based, which, with the new system, will transfer to electronic fobs, which will alleviate the administration burden on drivers and enhance safety, as this information will be tracked, such as tyre wear and service requirements. Tracking data is restricted to just travel usage (kilometres).

3.2 Operations Update

The Director of Operations briefed the Committee on developments within the Operations Directorate:

- Work within the Operations Directorate is challenging at present. At present there is currently 219 queries with screeners for determination, 700 investigations and 290 transitional tasks requiring attention.
- Resourcing is still a challenge as some staff members have been redeployed to assist with the essential transitional phase of Fiosrú.
- A Deputy Director of Operation (DDO) and two Senior Investigation Officers (SIO) are leading a new team of experienced investigators to focus solely on complaints received under the Policing Security and Community Safety Act, 2024 (PSCS Act, 2024). However, this has necessitated the transfer and reallocation of that team's workload to other staff members.
- There has been an increase in cases submitted to the Office of the Director of Public Prosecutions (ODPP) as a result of the Tierney Judgement. In 2023, 44 cases were submitted to the ODPP, which rose to 67 files in 2024.
- The implemented changes in the admissibility processes have resulted in a significant reduction in the backlog of cases from 700 to 200, with an average of 60 case closures a month.
- The Committee noted that there continues to be a good working relationship between the DDO and the Chief Superintendent, Internal Affairs and both parties are working closely to affect a smooth transition.
- There was a discussion on the new admissibility grounds and the legislative requirements of a statutory review process. The Committee welcomed the implementation of KPI's to Operations as a positive step forward.

The Activity Report was noted.

4. Transition

The Programme Manager briefed the Committee on the Fiosrú Transformation Programme. In particular, it was noted that:

- The overall Transition Programme has moved to status green, following the P2 Transition Programme Board meeting held 26 March 2025 due to the critical documents and tasks which were approved and are complete.
- Transition tasks which are critical for the new commencement date are 96% compliant and 97% adjusted.
- Finance has been moved back to status green. The Department of Justice (DOJ) have confirmed that salary payments will continue under the current provisions to continue past

the commencement date. Fiosrú will provide a notice to Revenue on commencement, which will begin at an approximate lead-in time of six weeks.

- Finance have undertaken a huge amount of work with provisions for supplier and travel and subsistence (T&S) payments already in place for commencement.
- The Legal Unit and Statutory Review Unit have moved to a status green due to the work undertaken in recent weeks.
- Operations have moved to a status amber and is envisaged that they will move to green as tasks are constantly being updated. The next review is scheduled for 28th March 2025. The ARC and Management acknowledged the work undertaken by GSOC staff and the Operations Unit, with credit given to Deputy Director of Operations, Jon Leeman, whose commitment to the completion of tasks has been exceptional.
- The Committee noted the sequence of events in place for the establishment of Fiosrú on 2 April 2025.
- The Committee noted that an additional +65 critical tasks were identified over recent months and have been managed by the P2 Project Board and by the P2 Senior Management Team. Work is required on two external dependencies which have a current open status. Once, the commencement date was confirmed, the Fiosrú Cutover Plan was re-sequenced for commencement and the Project Manager confirmed that the organisation is ready for the establishment of Fiosrú.

The Committee acknowledged and thanked the Project Manager and his team for the hard work undertaken with this project.

5. Case Management System Project

The CMS Project Manager briefed the Committee on the main developments with the new CMS Project, it was noted that:

- Formal notification has been received from the P3 committee recommending that the change request be rejected, due to the risks posed by the project.
- The new CMS is currently at status red in terms of time and costs, as the project will be unable to deliver the current scope of work, with the existing contracts and agreements in place.
- The CMS Design Authority met in March 2025 with 12 new process maps and 9 sent on to Steering for approval.
- The CMS Steering Group March meeting held, 9 process maps were reviewed and minor changes requested. It is expected to have all 9 signed off by the end of the week. This will bring us to 26 signed off process maps, which would mean that over 50% of the system is mapped and signed off.
- Business requirements gathering is currently ongoing. A list of business requirements deliverables (BRD's) has been developed and assigned. Two BRD's are currently being finalised for business review. Work has commenced on analysing roles and responsibilities within the current CMS.

- Phase 2 of the interim CMS has undergone testing and will be available to staff by commencement date.

The Committee noted that the work undertaken by the CMS Project Team.

6. Risk Management

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

- The Q4 2024 GSOC Corporate Risk Register was submitted to and adopted by the Commission; it was subsequently shared with all GSOC staff on 18 December 2024.
- The Draft Q1 2025 Fiosrú Corporate Risk Register has been updated and circulated to the Risk Monitoring Group (RMG) for review on 27 February 2025.
- On 19 March 2025, the Chief Risk Officer reported on this quarter's risk register to GSOC's Senior Management Team (SMT). The Chief Risk Officer subsequently met with the Chief Executive Officer designate on 21 March 2025 and further updates were documented.
- The Committee noted the high-level organisations risks for this quarter; New CMS project, Knowledge, Information and Document Management and Lack of Resource Resilience.
- The Committee noted that the risk associated to the category Independent Complaints, Handling and Investigations has escalated due to an increase in live investigations.
- The Committee noted a decrease to the risk associated to the following categories: Transition, Interim CMS Project, and Public Health Emergency.
- The Committee noted that initial consultations have been undertaken by the Chief Risk Officer to identify and procure a new risk management software system for the organisation. The Chief Risk Officer advised that they are considering trialling the software solutions as this would be more advantageous than the on-line demos.
- The Committee noted that the Risk Appetite Statement is contained in the draft Risk Management Policy, which is currently with the CEO for approval.

The Committee thanked the Chief Risk Officer for their update and for their work.

7. Finance

GSOC's Head of Finance briefed the Committee on GSOC's draft Financial Statements produced in line with the Code of Practice 2016 for the year end 2024. The Committee discussed the financial statements, which were agreed subject to minor amendments. The Committee reviewed the Statement of Internal Controls, which were also approved subject to minor amendments. It was agreed that the Financial Statements would be submitted to the Comptroller and Auditor General on 31 March 2025.

8. Audit

8.1 Review of Internal Controls Audit

The Mazars representative discussed the finding of the Review of System Internal Control 2024 audit. The Committee noted that the audit was conducted in two parts, audit of the Internal Financial Controls and the Internal Control Questionnaire.

The Mazars representative outlined the findings of the Internal Financial controls. There were no high priority findings and recommendations made have been accepted by management. The Committee noted the recommendation to obtain minutes from service meeting between GSOC and National Shared Service Office NSSO had been sought by GSOC on a number of occasions. The auditor confirmed that reasonable assurance can be placed on the adequacy and operating effectiveness of the system of internal controls. The audit opinion, that there is an adequate and effective system of governance, risk management and internal control in place, was noted.

The Mazars representative outlined the findings and methodology of the Internal Control Questionnaire (ICQ). The Committee noted that there was no high priority finding and work on the ICQ is conducted through meetings with management and staff to identify and evaluate internal controls, as well as a review of the relevant policies and procedures in place. The Committee noted that Management had accepted all recommendations work is ongoing for the transition to Fiosrú.

8.2 Case File Management Audit

The Mazars representative discussed the finding of the Case File Management audit. The Committee noted that there were no high priority finding and the recommendations made were accepted by management. The recommendations outlined, once implemented would further strengthen the existing internal control processes.

There was a discussion on the case categorisation and the current guidance contained in the Operations Manual. The Committee noted that additional amendments will be made to the Operations Manual following the commencement of Fiosrú. At present, 129 Standard Operating Procedures (SOP) have been drafted, which will feed into the Operations manual. The Fiosrú investigation team will be utilising the new SOP's and any lessoned learned will also form part of the amendments. It was noted that KPI's are not reflected in the current manual and the Committee noted that KPI's and the SOP's will marry together to form the new updated Operations manual. The Committee noted that in addition, training and guidance will be provided to Operations Staff on the new Fiosrú processes.

There was a discussion on the time bound milestones for GSOC section 98 case investigations. The Committee noted the current case monitoring processes. The adherence to timescales of unsupervised investigations was discussed and the Committee noted that these cases continue to be monitored.

The auditor recommended that the current processes in regard to section 95 investigations is reflected in the Operations Manual. The Committee noted that a review of the section 95 process

has been undertaken and Management will continue to monitor and review controls with regard to adherence to the documentary procedures.

The Committee noted that the Operations Manual reflects the current GSOC processes. It was acknowledged that there will be a considerable amount of work involved in completing the new SOPs, which will reflect the new processes and systems. A review of all processes will commence on the appointment of the Deputy Ombudsman. The Committee recommended that a follow- up audit should be considered in 18 months.

8.3 Internal Audit Assurance Report

The Mazars representative briefed the Committee on Internal Audit Activities in 2024. The Committee noted that there was no high priority finding from the audits conducted.

There were three audits completed in 2024 and there was one audit ongoing from the 2023 Internal Audit plan relating to an IT Security follow-up audit. The auditor confirmed that overall reasonable assurance can be placed on the adequacy and operating effectiveness of the system of governance, risk management and internal control in place.

The 2025 Internal Audit was approved in February 2025 and there was a discussion on the GDPR/Data Protection Audit scheduled for Q2. The Committee noted that audit plans are flexible and it was agreed that further consideration would be given to the timing of this audit. There was a discussion on the benefit of conducting an audit on Knowledge, Information and Document Management. It was agreed that GSOC's CRO and the Mazars representative would meet to discuss this proposed audit.

The Committee noted that both the Deputy Director of Operations and the Head of Finance requested that a meeting is scheduled in advance of the Operational Decision- Making Processes audit.

9. AOB

There was a discussion on the available dates for the next meeting and it was agreed that the ARC Secretary would revert with a final date.

10. Closed Session

The Committee and CEO Designate held a closed session.