



## Minutes of Fiosrú Audit and Risk Committee

08 December 2025

Attendance	
<b>Committee</b>	Paul Dempsey (Chair), Tom O'Regan, Ray Dolan, Michele Larmour and Brian Doherty.
<b>Secretary</b>	Joanne O'Donohue.
<b>Management/Staff</b>	Sheila McClelland (CEO), Jon Leeman (Interim Director of Complaints and Investigations), Peter Hogan (Deputy Director of Administration), Amanda McLoughlin (Head of Finance), Pauline Byrne (Acting Deputy Director of Complaints and Investigations), Alan Quinn (Project Manager, CMS) (item 7), Edel Gilligan (Head of Legal) (item 8), Stuart Keany (Head of Human Resources) (item 9), Jack Cuddy (Human Resources) (item 7), Robert Burke (Mazars), Andrew Jones (Governance & Compliance) and Ellen Kenny (Data and Governance).

### 1. Committee Chair Opening Statement

The Chair opened the meeting and welcomed all attendees.

The Chair declared his interest that in relation to item 10 on the Agenda (Financial Statements Discussion), he was recently appointed as an Audit Committee member for the Office of the Comptroller and Auditor General. The Chair's position was noted and the Agenda was approved.

It was agreed by the Committee that the circulated meeting papers would be taken as read.

### 2. Minutes and Matters Arising

The minutes of the Fiosrú ARC meeting of 29 September 2025 were approved.

### 3. Directors' Updates

#### 3.1 Administration

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

- Fiosrú's Senior Leadership Team (SLT) continues to strictly monitor its expenditure against the profiled budget. Fiosrú's pay expenditure is currently under profile based on a final extra pay-run being taken from pay budget. It is expected that there will be an underspend by year end. The Committee considered if there was any consequence in relation to the underspend.
- Fiosrú's non-pay expenditure is tracking slightly above the profiled budget and budget holders have been asked to take steps to ensure that there will be no overspend at the end of the year. This will include postponement of some works at the offices and careful monitoring of travel and subsistence and consultancy contracts.



- Fiosrú's financial figures and forecasts are notified to the Department of Justice, Home Affairs and Migration and to DPENDPDR through monthly reporting.
- With regard to the 2026 Estimates, Fiosrú has been allocated an additional €3,050,000. The breakdown was noted as €1 million for the pay allocation, €50,000 non-pay allocation, €2 million for capital expenditure for the new Case Management System project.
- Fiosrú transitioned to the Financial Management Shared Services ("FMSS") on 29 September 2025 as part of Phase 1 of Wave 2. Despite the extensive preparation and training undertaken by the Fiosrú management team and its Finance Unit, the transition was challenging in relation to data available for approvers, suppliers, contracts and reporting. The experience has been disappointing, given all the advanced preparation. Fiosrú's Finance Unit remains in regular contact with the National Shared Service Office ("NSSO") with a view to addressing these challenges and a number of the issues identified have been resolved.
- At the beginning of the year, Fiosrú identified 52 priority posts due to be filled during 2025; to date 40 posts have been filled. Resource resilience was also strengthened in a number of important teams including the Specialist Support Unit, TRACE team and the Cork and Longford investigation teams. The Committee discussed whether there was any risk associated with filling the remaining 12 outstanding priority posts. It was noted that a number of these are at EO and CO grade, and may be recruited from panels.
- In November, Fiosrú launched an external recruitment competition to establish a panel to fill vacancies for Investigation Officers in Cork. The interviews will be held after Christmas.
- The Committee was informed of the difficulties in recruiting to the Data Analyst position, and the potential option of a Data Analyst apprenticeship was discussed.
- The 2024 Annual Report was laid before the Oireachtas and published on 01 October 2025. The Annual Report for the period 01 January 2025 to 02 April 2025 has been laid before the Oireachtas and is due to be published next week.
- The Committee noted that all procurement policies are under review. It was agreed that at the next ARC meeting the Committee would be informed of the new procedures for procurement, the anti-fraud and FMSS policies, the updated Procurement Procedures and Financial Management Manuals would be presented to the Committee.

### **3.2 Complaints and Investigations**

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

- The Complaints and Investigations Directorate continues to experience a consistently high workload, and there continues to be an increase in the number of cases submitted to Investigations.
- Complaints and Investigations is managing the increased activity by restructuring and reinforcing its units, especially the TRACE Team. This team was set up as the initial case tasking team and now has expanded remit with two additional Acting Senior Investigation Officers



- Discontinuance case decisions submitted to the Statutory Review Unit continue to be low and to date. In addition, the number of inadmissible decisions is lower than originally expected at less than 25%. Organisational lessons are being learned from the review submissions.
- The lack of a reporting system is challenging, the organisation is currently working in the absence of reporting analysis software for PSCS cases. Current statistics are being verified through a two-stage verification process.
- The increase in the staffing complement was noted, including the increase to five Deputy Directors of Complaints and Investigations, 12 Senior Investigations Officers, and 40 Investigations Officers.

The Committee acknowledged the changes made by Complaints and Investigations and welcomed the positive learning culture.

The Committee thanked the Interim Director of Complaints and Investigations and the Deputy Director of Administration for their briefings.

#### **4. Strategy Statement**

The Committee was informed that the draft Fiosrú Strategy Statement is near completion; the document's section on Mission, Vision and Values is to be finalised. It is expected that the document will be published within the coming weeks. It was acknowledged that the Strategy Statement is a critical document and that there should be a strong commitment to KPIs. The Committee recommended the publishing of a one-page graphic (that can also be used as a poster) outlining the organisation's priorities and objectives for circulation as an easy reference for staff.

#### **5. Governance**

The Committee acknowledged that the observations made at the last ARC meeting were reflected in the circulated Draft Corporate Governance Framework.

There was a discussion on Fiosrú's research role and on the current challenge in identifying patterns and trends, as referred, which will to be contained in next year's annual report, due in March. It was noted Fiosrú's first research paper based on 'Death and Serious Harm' referrals would be launched at an event on 10 December.

The Committee was informed that from 2026 Fiosrú's vote was being renumbered from Vote 46 to Vote 45.

Fiosrú's first governance meeting on 4 December with the Department of Justice, Home affairs and Migration was discussed. The Oversight Agreement and Performance Delivery Agreement were agreed.

The Committee recommended that all policies be updated, a schedule was requested for the next ARC meeting listing the organisation's policies with the review dates for each policy identified.

#### **6. Risk Management**

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



- Following the last Audit and Risk Committee meeting in September 2025, the CMS project risk was reduced (from High 25 to 18.75). The draft Q3 Fiosrú Risk Register was submitted to and adopted by the Police Ombudsman in October, and shared with staff on November 2025.
- The Risk Monitoring Group met in November and the draft Q4 Risk Register was submitted to the Senior Leadership Team in advance of the ARC meeting.
- The top five organisations risks were noted.
- There was one risk priority increase this quarter: Breach of Statutory and Regulatory Obligations.
- Three Risks have decreased this quarter: New CMS Project, Lack of Resource Resilience and Reputational Management as recorded on the risk register.
- There was a recommendation to close one organisational risk: Breach of Health, Safety, Welfare, or Fire Safety statutory and regulatory obligations as recorded.

It was noted that the Fiosrú Risk Management Framework will be updated to align with the Fiosrú Strategy Statement 2026 – 2029 and thereafter the organisation is committed to providing formal risk management training to staff.

The Committee noted that the organisation is developing a risk-modelling approach for Complaints and Investigations (risk-matrix) in 2026. This approach and these tools will be integrated in the business planning process.

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 noted that with regard to the emerging risk (Breach of Statutory and Regulatory Obligations) Fiosrú is dependent on the NSSO to progress to a steady phase of FMSS implementation.

The Committee thanked the CRO for their briefing.

## **7. Case Management System (CMS)**

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

- The Capital budget for the project has been confirmed with draw-down approved from January 2026.
- The project approach summary has been developed and a workshop was already held with some ARC members. Further workshops are being scheduled with the Department of Justice to review a potential path forward.
- Resourcing for the project remains challenging as the staffing complement has been reduced from six to three.
- Business Requirement Gathering (BRG) is 19.6% complete.
- Diver Reporting User Acceptance Testing (UAT) has been completed for 46 of 69 reports in scope and it is currently paused pending further reports.

The options available to progress the project, and inherent risks, were discussed and the Committee was informed that there was a meeting with the Department of Justice scheduled for mid-December 2025.

The Committee thanked the CMS Project Manager for their presentation.



## **8. Legal**

### **8.1 Legal Services Unit**

The Head of Legal briefed the Committee on the following:

- There is a continued increase in the number of files submitted to the Director of Public Prosecutions (DPP).
- There has also been an increase in the number of prosecutions, as of 27 November 2025 the DPP directed prosecutions in 14 investigations.
- In the criminal trials listed before the courts in 2025, six were guilty pleas (one is under appeal), in one case the District Court Appeal was withdrawn, four were acquittals, two were convicted by judge/jury, one was dismissed due to witness unavailability and one received an adult caution.
- There has also been an increase in civil proceedings.

#### Statutory Review Unit

- The Statutory Review Unit has received 204 requests to review inadmissibility decisions and as of 24 November 2025.
- The Statutory Review Unit has received eight requests to review decisions to discontinue an investigation.
- The Statutory Review Unit continues to provide feedback to all units in Fiosrú which is very important for quality assurance and in addition it promotes and encourages a learning culture. The Committee discussed the use of AI and on whether it would be worthwhile having an AI policy. The Committee recommended that the option of developing such a policy should be considered.

## **9. Workforce Planning**

The Committee thanked the Head of Human Resources for their Workforce Planning document which had been circulated in advance of this meeting and which has been taken as read. The Head of Human Resources informed the Committee of the following:

- The Human Resources Unit continues to review its recruitment planning. The Committee advised that the period for workforce planning is normally five-year as opposed to Fiosrú's three-year plan. The Head of HR agreed to adopt the longer time frame. The Committee also discussed the benefits of having a skills register; building staffing from the lower grades and recruiting in advance of posts becoming vacant.
- The staffing complement has increased significantly in the past 10 years and it continues to grow. It was acknowledged that for some key posts there is a small pool of candidates available and, in addition, there are a number of competing agencies. The option of re-skilling staff or collaborating with other agencies was discussed. The Committee was informed of the success of the ICT apprenticeship programme.
- The Committee was informed that exit interviews are held for staff leaving the organisation. It was acknowledged that Fiosrú offers its staff mobility in working away from its Dublin office as it also has offices in Longford and Cork.



The Committee discussed leave accrual and noted that the three-year leave rolling cycle has now ceased. Staff are issued reminders concerning their leave and a process of monitoring leave is due to be implemented. The Committee recommended that the age profile of staff contained in the Workforce Planning document should be edited to ensure any individual's age cannot be identified

The Committee thanked the Head of HR again for their presentation.

## **10. Internal Audit**

### **10.1 Internal Audit Recommendations (Open)**

The Head of Finance updated the Committee on the status of Fiosrú's Open Internal Audit Recommendations. The Committee noted that in the latest review of audit recommendations, there were twenty-six (26) open recommendations, six (6) have since been closed with the remaining recommendations under review with a view to closure. The Committee was briefed on the status of the remaining open recommendations.

The Committee recommended that the closure of the recommendations should be supervised with assigned closure dates. It was further agreed that the Internal Audit Document should contain an extra column 'Date Recommendation Made' for Open Recommendations, that will show how long that they remain open.

### **10.2 Internal Audits**

The Mazars representative briefed the Committee on the Internal Audits concluded in 2025. The Internal Audits on Internal Controls and the General Data Protection Regulation were finalised, the ICT Audit is nearing conclusion.

The Committee was informed that with regard to the pending Exhibits Security and Access Audit, assurance is required for the adequacy of both the physical security controls and the IT Controls underpinning the exhibit management. These controls will be evaluated across the three Fiosrú Offices (Dublin, Longford and Cork). There was a discussion on the timelines for the Audit and the Committee was informed that the Audit was likely to commence in the new year but this has yet to be confirmed. There was a discussion on the Audit Plans for 2026 and it was agreed that there will be a presentation at ARC's next meeting.

## **11. Financial Statements Discussion**

The Committee was informed that the GSOC financial accounts for 2024 and GSOC financial accounts for January to March 2025 are prepared. However, as the Accounting Officer (Fiosrú CEO) can only sign off on GSOC's final set of accounts, both financial accounts will now need to be merged for audit by the Office of the Comptroller and Auditor General. The Committee noted the position.

## **12. AOB**

### **12.1 Internal Protected Disclosure Policy**

The Committee discussed the circulated Internal Protected Disclosures Policy and the Committee was informed that the policy will be published on Fiosrú's website imminently.

The Committee agreed on the following dates for its 2026 meetings:

- 23 February 2026 at 1pm
- 30 March 2026 at 1 pm



- 22 June 2026 at 1pm
- 28 September 2026 at 1pm
- 14 December 2026 at 1pm.

It was agreed that there would be management engagement for the meeting schedule to include an away meeting (Cork or Longford offices) and the proposed schedules would be agreed at the next meeting.

### **13. Closed Session**

The Committee and the CEO held a closed session.