



Minutes of Fiosrú Audit and Risk Committee

23 February 2026

Attendance	
Committee	Paul Dempsey (Chair), Tom O'Regan, Ray Dolan, and Brian Doherty.
Secretary	Joanne O'Donohue.
Management/Staff	Emily Logan (Police Ombudsman), 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), David McCormack (Head of ICT), Alan Quinn (Project Manager, CMS), Andrew Jones (Governance & Compliance) and Ellen Kenny (Data and Governance).
Visitors	Cornèt Mouton (Mazars) and John Mahon (Mazars).
Apologies	Michele Lamour.

1. Committee Chair Opening Statement

The Chair opened the meeting and welcomed all attendees.

It was agreed that the Financial Statements item listed at number three on the Agenda would be deferred until the next ARC meeting scheduled for 30 March 2026.

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

The Committee agreed that the circulated meeting papers were taken as read.

2. Minutes and Matters Arising

The Minutes of the Fiosrú ARC meeting of 8 December 2025 were approved.

3. Directors' Updates

In advance of the briefing updates the Committee again confirmed that the circulated Management Report had be taken as read.

3.1 Complaints and Investigations

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

- There continues to be a sustained increase in the volume of new complaints and investigations received by the Complaints and Investigations Units.



- Fiosrú is currently relying on a manual method of collating statistics, at present those statistics indicate a 21% increase over the average for the past four years when compared to the same period (April – December).
- Casework management have responded to the increase of cases and have restructured resources within the Casework Unit to ensure that KPI targets are met.
- Complaints and Investigations management are responding to the case increases. All active GSOC cases are being reviewed which will assist in identifying issues delaying case progression.
- A review of the PSCS processes has been organised and the relevant guidance/SOPs on key processes are being prioritised.
- The remit of the TRACE teams is being reviewed and the Police Ombudsman will be informed of the priority cases.
- Fiosrú's Legal Unit continues its work with the Statutory Review Unit and lessons learned from the processes are being conveyed. It is intended to provide staff with refresher training in Q3.
- The lack of a reporting software system or a reporting team continues to apply pressure on available resources. The workforce diversion requirements to assist the CMS Project for testing was noted.
- Senior management are working to develop the risk matrix.
- Training for SIOs is ongoing.
- There is a dedicated team of investigators currently tasked with working on policy development.

3.2 Administration

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

- The recent Cork IO competition was successful and offers have been made to the top five candidates on the panel. Fiosrú is also using its recruitment licence to fill vacancies in specialised roles. A competition to fill vacancies in the Legal Unit will be advertised in the near future and another competition is being prepared to fill vacancies for analysts in the Digital Investigation Unit. Fiosrú is also filling vacancies from the the Clerical and Executive Officer panels.
- Fiosrú's budget for Q1 is challenging. There is an underspend in the pay allocation and a slight overspend in the non-pay allocation. Fiosrú's Finance Unit continues to closely monitor all expenditure.
- The Fiosrú Departmental Council met on 15 January 2026. The meeting noted the progress on the Working Time Working Group and the results of the recent staff survey. It is expected that the Working Group will have its report finalised for the next meeting of the Departmental Council. Further discussions are continuing regarding Fiosrú's Vehicle Policy.
- Leadership development programmes for HEOs and SLT are ongoing. A request for tenders recently issued for a leadership development programme for officers at AP and equivalent grade and responses will be assessed shortly.
- Fiosrú's procurement policies are currently under review.

The Committee thanked the Interim Director of Complaints and Investigations and the Deputy Director of Administration for their briefings. The Committee acknowledged the positive approach to both risk and learning lessons. There was a general discussion on the verification of statistics.

It was agreed that it is important that Fiosrú continues to monitor the data in order to identify emerging trends. The Committee highlighted the importance of accurate data reporting and capability, noting its direct impact on an organisation's credibility.



The Committee discussed the implications of any carryover of an overspend and it was confirmed that all expenditure will be tightly monitored.

4. Financial Statements

The Committee was informed that the draft Garda Síochána Ombudsman Commission (GSOC) cessation accounts (final set of GSOC accounts) are being finalised. They are scheduled to be submitted to the ARC at their next meeting in March, and to be signed off by Fiosrú's Accounting Officer and Chief Executive Officer.

The Committee noted that Fiosrú is required to submit the draft appropriation accounts early on a voluntary basis as the organisation is under the €100 million appropriations' threshold. The draft appropriation accounts are scheduled to be submitted by 10 March 2026.

The Committee requested they receive a copy of the draft appropriation accounts for review remotely in advance of the submission date.

5. Strategy Statement

Fiosrú's Police Ombudsman informed the Committee that the Fiosrú Strategy Statement 2026 – 2028 has been finalised. In addition, a one-page graphic document highlighting strategic priorities has been prepared.

The Committee was informed that the strategic priorities included improving understanding of Fiosrú's role; dealing with complaints in a timely, efficient and effective manner, and in accordance with fair procedures and promoting confidence in the process for resolving complaints and in investigations.

The Committee advised that obtaining feedback and data sharing with stakeholders will be critical. It was further agreed that improvements in organisational governance structures and continued investment in staff training remain important.

There was a discussion on establishing and embedding values at a very early stage in the organisation and the Committee was made aware of the rigorous recruitment process involved for the appointments of both the Police Ombudsman and Deputy Police Ombudsman.

The ARC was advised that a briefing on the Strategy Statement with external stakeholders was scheduled to take place on the 25 February, and that the Executive Board will attend and brief all Fiosrú staff on the Strategy Statement in the three office locations the following week. It was noted that the Strategy Statement is expected to be laid before both Houses of the Oireachtas imminently.

There was a general discussion on the public awareness plan for 2026 and the Committee was informed that the initial focus will be on parliamentary awareness. Stakeholder engagement will continue to be a key focus. The Committee noted that the ARC meeting scheduled for 22 June 2026 will be held in Fiosrú's Longford office.

The Committee welcomed the Strategy Statement and graphic as positive documents and recommended the development of an internal Action Plan to support its implementation. It was noted that the business planning process had commenced.



6. Governance

The Committee noted the circulated Oversight Agreement 2025 – 2027, and the Performance Delivery Agreement 2025, agreed with the Department of Justice, Home Affairs and Migration and Fiosrú's Corporate Governance Framework document.

The ARC was informed of an ongoing exercise by the Statistics and Reporting working group with regard to the drafting of the Performance Delivery Agreement (PDA) 2026. The group is currently tasked with considering Internal Key Performance Indicators (KPIs) for Fiosrú, proposed KPIs are to be devised and submitted to the Police Ombudsman for consideration. It is understood these agreed internal KPIs will feed into the determination of external KPIs for the PDA.

The Committee discussed the changes made to Fiosrú's Acceptable Use Policy, specifically regarding the use of generative Artificial Intelligence (AI). The Committee noted that the Deputy Director of Administration was satisfied with the updated document, until a more detailed approach is developed.

There was a further discussion on the challenges of AI generated content that is being submitted to Fiosrú, and measures of addressing these challenges were discussed by the Committee. The ARC also noted the benefits of AI, for example in terms of accessibility, and how AI can assist members of the public who had difficulties communicating with Fiosrú.

The Committee welcomed that the ICT Steering Committee had been formed with responsibility for strategic leadership, governance, and oversight of the organisation's ICT environment and service provision.

The Committee was informed that updates were required to the Financial Procedures Manual and that the procurement and financial procedures documents will be updated.

The Committee suggested that the organisation consider developing a Fiosrú style guide, as set of standards for writing and designing content.

7. Case Management System (CMS)

The CMS Project Manager briefed the Committee on the main developments with the new CMS Project. Fiosrú's Head of ICT also provided input, as requested.

The options available to Fiosrú regarding a new CMS were identified. Key considerations, timelines and budgets for each option were also identified and discussed.

The Committee was informed that once an approach has been agreed, a business case can proceed; extra resources will then be required by the project team.

The Committee was informed of the current status on the Business Requirement Documents and the Committee requested that more detail should be provided on their status.

The Committee discussed the option of Fiosrú using a cloud server and noted the implications for the organisation regarding its use. It was agreed that the option of a cloud server would be considered, and it was noted that the options paper would need to be reassessed. It was agreed that an option paper considering the use of a cloud server would be prepared for the Committee.



8. Internal Audit

8.1 ICT Final Report

The Mazars representatives briefed the Committee on the ICT final report. The Head of ICT also provided input. The Committee noted that of the 24 highlighted recommendations, 20 had been fully implemented and four are currently partially implemented. The findings of the report were welcomed. The Committee noted management's response for each of the outstanding four recommendations. In particular, it noted that an ICT Steering Committee is now in place and quarterly meetings are scheduled. The Committee discussed proposed timeframes for completing the remaining recommendations.

8.2 Travel & Subsistence (T & S) Report

The Committee requested that the final report be submitted for review at their next meeting in March.

8.3 Internal Audit Plan 2026 – 2028

The Committee noted as read the draft Fiosrú Internal Audit Plan for 2026 – 2028, focusing on the 2026 plan with flexibility built in for the following years.

There was a discussion on whether there may be scope to move a second audit of a high-risk category area into the 2026 plan. The option of including an audit on Resource Resilience (workforce planning) instead of the Third-Party Disclosures audit was discussed. The Mazars representatives informed the Committee that they would discuss this option offline with management and resubmit the plan to the ARC for approval. It was confirmed that the Committee is satisfied with the remaining audit areas in the 2026 plan.

9. Management Reports

The Committee agreed that the Management Reports was taken as read.

10. ARC Annual Report

The ARC Annual Report 2025 was discussed and the 2026 priorities were noted. It was approved by the Committee and signed by the Chair.

The Committee discussed the issue of Fiosrú's values and culture. It noted that a staff engagement survey was conducted by Grant Thornton in 2022, and a Civil Service Review Survey conducted in 2023.

The Committee recommended that Fiosrú consider the Grant Thornton Organisational Review and staff survey undertaken, assess any follow-up actions that may be necessary, and include these in the organisation's priorities for 2026. It was agreed this the Grant Thornton Organisational Review and staff survey would be an agenda item for an upcoming ARC meeting.

11. AOB

The Committee held a discussion on the Arts Council Review Report concerning their ICT project.

12. Next Meeting

Next meeting: 30 March at 1pm.



13. Closed Session

The Committee and the CEO held a closed session.