

**NORTHERN IRELAND POLICING BOARD**

**AUDIT AND RISK MANAGEMENT COMMITTEE**

**MINUTES OF A MEETING OF THE AUDIT AND RISK MANAGEMENT COMMITTEE  
HELD ON FRIDAY, 11 DECEMBER 2009 AT 1:45PM IN WATERSIDE TOWER,  
BELFAST**

**PRESENT:**

**MEMBERS:**

Mr Trevor Ringland (Chairperson)  
Mr Daithí McKay (Vice Chairperson)  
Mr Leslie Cree  
(1) Mr David Rose

**PSNI IN ATTENDANCE:**

(2) Mr Bob McGarry, Head of Corporate  
Development

**NORTHERN IRELAND AUDIT  
OFFICE (NIAO) IN  
ATTENDANCE:**

One Representative

**PRICEWATERHOUSE  
COOPERS IN ATTENDANCE:**

One Representative

**OFFICIALS IN ATTENDANCE:**

Mr David Wilson (Director of Planning)  
Mr Sam Hagen (Director of Corporate  
Services)  
Four Board Officials

- (1) From item number 3.6 to close
- (2) Item number 9

**1. APOLOGIES, ETC**

Apologies were received from Mr Alex Attwood, Mr Suneil Sharma and Mr Peter Weir.  
NOTED.

Members discussed the attendance at meetings of the Audit and Risk Management Committee. Officials explained that a Member of the Committee had indicated that they may not be available to attend meetings and it was considered that the Board's Chief Executive should discuss the issue with the Member.

The representative from the Northern Ireland Audit Office (NIAO) outlined the range of skills which were desirable amongst the membership of an Audit Committee within an Organisation.

## **2. MINUTES OF AUDIT AND RISK MANAGEMENT COMMITTEE MEETING HELD ON 18 SEPTEMBER 2009**

The Committee considered the draft minutes of the meeting held on 18 September 2009.

It was:-

### **AGREED:**

That the draft minutes of the Audit and Risk Management Committee meeting held on 18 September 2009 should be agreed.

## **3. MATTERS ARISING FROM MEETING HELD ON 18 SEPTEMBER 2009**

### **3.1 'Away Day' (Item 4.8 And 6 Of Minutes Refers)**

The Committee noted that it had not been possible to obtain a suitable date when Members were available to attend an 'Away Day' to discuss issues relating to the Audit and Risk Management Committee. NOTED.

It was:-

**AGREED:**

That Officials should consider arranging a joint 'Away Day' between the Audit and Risk Management Committee and the Resources and Improvement Committee.

**3.2 Scrutiny Involving Information And Communication Services (ICS) (Item 7 Of Minutes Refers)**

This matter was dealt with at item number 7.

**3.3 Summary of Management Accounts (Item 10 Of Minutes Refers)**

The Committee noted the details contained in the Board's management accounts up to October 2009 and November 2009. NOTED.

**3.4 Corporate Governance Structure (Item 13 Of Minutes Refers)**

This matter was dealt with at item number 9.

**3.5 National School Of Government Conference (Item 17.1 Of Minutes Refers)**

The Committee noted that the Chairperson and Mr Rose had attended the following conferences:-

- Best Practice for Audit Committees in Government Annual Conference – London – 16 November 2009;
- The Role of the Arm's Length Body Audit Committee – Belfast – 7 December 2009.

The Chairperson advised the Committee, that both conferences had been very informative and outlined details of the themes which they had focused on.

It was:-

**AGREED:**

That copies of the presentations which had been given at the Best Practice for Audit Committee in Government Annual Conference should be circulated to the Committee Members.

**3.6 Confidential Documents (Item 17.2 Of Minutes Refers)**

The Committee noted that the Chief Executive had reminded Members and Officials of their responsibilities in respect of information assurance, confidentiality and disclosure of information belonging to the Board. NOTED.

The representative from PriceWaterhouse Coopers (PWC) briefed the Committee in relation to a conflict of interest which was any situation in which a Member's personal interests or interest which they owe to another body and those of the Board, arise simultaneously or appear to clash.

The Committee discussed the issue and, it was:-

**AGREED:**

That consideration should be given to including a standing agenda item at Board and Committee meetings requesting Members to declare any conflicts of interest arising from the agenda.

**4 CHAIRPERSON'S BUSINESS**

**4.1 International Financial Reporting Standards – Audit Findings**

The Committee noted a report from the NIAO regarding the audit findings from trigger point 4 of the International Financial Reporting Standards. NOTED.

## **5. NIPB REPRESENTATION ON PSNI COMMITTEES**

The Committee considered a paper which outlined:-

- legal advice which had been received from the Crown Solicitor regarding the Board's representation on PSNI Committees;
- governance advice which had been received from the Head of Internal Audit regarding the issue;
- details of PSNI Committees on which the Board is represented.

Following a discussion, it was:-

### **AGREED:**

That guidance should be provided to all Members and those Officials attending PSNI Committees regarding their role whilst attending such Committees.

## **6. PRICEWATERHOUSE COOPERS (PWC) INTERNAL AUDIT PROGRESS REPORT 2009 – 2010**

The Committee noted a paper which provided an update on the progress of the Internal Audit Periodic Work Plan for 2009 – 2010. NOTED.

The representative from PWC drew Members' attention to a finalised report on the Board's Human Rights and Professional Standards Committee and the assessment of the Committee's effectiveness.

Following a discussion, it was:-

**AGREED:**

That the executive summary of the audit report on the Human Rights and Professional Standards Committee should be included with the minutes of the Committee meeting and circulated to Members for the February 2010 Board meeting.

**7. SCRUTINY OF PSNI INFORMATION AND COMMUNICATION SYSTEMS (ICS)**

The Committee considered a paper which provided a response from Assistant Chief Constable, Operational Support Department in relation to scrutiny activity involving ICS.

Following a discussion, it was:-

**AGREED:**

That a letter should be sent to PSNI seeking further information regarding the apparent lack of internal audit activity involving PSNI ICS in the past 2 years.

**8. INFORMATION PAPERS**

**8.1 Conferences – Best Practice In Audit Committees – 16 November 2009 And The Role Of The Audit Committee – 7 December 2009**

This matter was dealt with at item 3.5

**8.2 NIPB Accounts Direction**

The Committee noted a paper which provided an update on the current position with regard to the NIPB Accounts Direction. NOTED.

## 9. CORPORATE GOVERNANCE STRUCTURES IN PSNI

The Chairperson welcomed Mr Bob McGarry, PSNI Head of Corporate Development to the meeting.

Mr McGarry briefed the Committee regarding the implementation of new PSNI Corporate Governance Arrangements.

A copy of the slides used during the briefing is attached at Appendix 'A'.

During the briefing, Mr McGarry highlighted:-

- the current Governance Structure for the PSNI;
- the implementation of the PSNI Government Arrangements;
- progress to date regarding the implementation of the PSNI Governance Arrangements;
- ongoing review of the PSNI Governance Structure, and;
- potential changes to the PSNI Governance Structure.

Members raised a number of issues with Mr McGarry, including:-

- the establishment of the Chief Constable's Proposed Programme Boards;
- Best Value and Best Practice Frameworks.

The Chairperson thanked Mr McGarry for attending and he left the meeting.

Following a discussion, it was:-

### **AGREED:**

That a letter should be sent to the Chief Constable seeking an update regarding the review of the PSNI Governance Structures and outlining the Board's need to consider its Committee structure in light of any changes to the PSNI Committee structure.

**10. MATTERS TO BE RAISED WITH THE CHIEF CONSTABLE AT THE NEXT BOARD MEETING**

There were no questions arising from the meeting to ask the Chief Constable at the next Board meeting.

**11. COMMUNICATION ISSUES**

There were no communication issues arising from the meeting.

**12. ANY OTHER BUSINESS**

**12.1 Working Time Regulations (NI) 1998**

A Member referred to a recent Industrial Tribunal decision regarding an alleged breach of the Working Time Regulations (NI) 1998 by the PSNI.

It was:-

**AGREED:**

That an assurance should be sought from the Human Resources Committee that the Committee is overseeing the implications of the Industrial Tribunal on the Working Time Regulations (NI) 1998.

**13. DATE OF NEXT MEETING**

The date of the next Audit and Risk Management Committee was arranged for Friday, 19 March 2010.

(Meeting closed 3.40pm)

**Secretariat**  
**December 2009**

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**Chairperson**