

NORTHERN IRELAND POLICING BOARD

MINUTES OF MEETING OF AUDIT AND RISK ASSURANCE COMMITTEE (ARAC) HELD ON THURSDAY 19 JUNE 2025 AT 2.00PM IN JAMES HOUSE AND VIA VIDEO CONFERENCE

MEMBERS PRESENT:

Mr Patrick Nelson (Chair)
Mr Tommy O'Reilly (V-Chair)
Mr Keith Buchanan MLA
Mr Gerry Kelly MLA*
Dr Kate Laverty

IN ATTENDANCE:

Mrs Lacey Walker, Outgoing Head of
Internal Audit

INTERNAL AUDIT

Mr Gary Curran, Incoming Head of Internal
Audit

NORTHERN IRELAND AUDIT OFFICE

Mr Michael McNally

DEPARTMENT OF JUSTICE (1) 1 x DoJ Official

AAB ACCOUNTANTS

Ms Suzanne Villiers, Senior Audit Manager

NORTHERN IRELAND POLICING BOARD

Mrs Sinead Simpson, NIPB Chief Executive
Mr Sam Hagen, Director of Resources
6 Board Officials

* Attended via video conference.

(1) Item 7 to close

1. APOLOGIES

Apologies were received from Mr Peter McReynolds MLA

2. CONFLICTS OF INTEREST

No conflicts of interest were declared.

3. DRAFT MINUTES OF THE MEETING HELD ON 27 MARCH 2025

It was **RESOLVED:-**

- That the minutes of the Audit and Risk Assurance Committee meeting held on 27 March 2025 be approved for publication.

Members also noted the Chair's Report to the Board from the 29 May 2025 ARAC meeting and noted that the minutes from this meeting would be brought to the September ARAC for approval.

4. ACTION LOG

The Director of Resources provided a verbal update on the action points arising from the meetings held on 27 March 2025 and 29 May 2025 respectively and Committee Members noted and agreed the actions which could now be closed.

Following a Member's question regarding the implementation date for the technical solution referred to at AP1 of the action log (relating to an Internal Audit review of Information Management and Security at the Board), the Committee was advised that the technical solution is now in place and can be used going forward. Members agreed this action can now be closed.

In respect of AP3 from the 19 December 2024 meeting (relating to an internal audit review of Causeway Coast & Glens PCSP), Members agreed this action could now be closed and noted the specific conditions included in the PCSPs funding Letter of Offer.

5. CHAIRPERSON'S BUSINESS

The Committee Chair raised the matter of the date of the next ARAC meeting (Thursday 25 September 2025), seeking attendee views regarding their availability to potentially meet on Thursday 18 September due to a conflict in the Chair's calendar on Thursday 25th September. Members noted that should the meeting go ahead on the originally planned date the Committee Vice-Chair would be available to chair the meeting.

Following discussion, the Chair agreed to confirm his diary commitments following which an e-mail would be sent to Members and external attendees to confirm the meeting date. **AP1**

6. PSNI ARAC MEETING - 13 MAY 2025

The Chief Executive provided a verbal overview of the paper provided to Members which outlined key issues discussed at the PSNI ARAC meeting on 13 May 2025. Members noted the summary report and discussed the following points arising from the paper:

- Assurance taken from the series of deep dives being undertaken by PSNI ARAC including into psychological wellbeing and the linkages between actions vs impact.
- The PSNI Resource Plan and PSNI ARAC's view in relation to progress around the workforce recovery business case.
- The ongoing governance review and assurances provided by the PSNI COO in relation to the new arrangements.

A Member asked for information on who/which department within PSNI take the lead in relation to Raising Concerns. The Chief Executive confirmed later in the meeting that this sits with PSNI's Corporate Assurance Team. In response to a query from a Member around whether or not someone can raise a concern directly with the ARAC Chair, the Chief Executive confirmed this is provided for in the Board's Raising Concern's policy.

7. EXTERNAL AUDIT

7.1 Draft Report to those charged with Governance

The Chair invited Ms Suzanne Villiers, Senior Audit Manager, to present the Draft Report to Those Charged with Governance in respect of the NIPB Annual Report & Financial Statements for the year ending 31 March 2025.

Ms Villiers noted thanks to the NIPB Finance team for their work over recent weeks and commended them on a very 'clean' set of accounts. She went on to advise Members that the accounts were unqualified with no adjustments, no uncorrected adjustments, no irregular spend and no outstanding matters to highlight.

The Committee Chair thanked Ms Villiers and echoed her thanks to the NIPB Finance team, congratulating them and the incredibly clean audit.

The Committee noted the draft report. NOTED.

7.2 Letter of Representation

The Committee Chair again invited Ms Villiers to brief Members on the Letter of Representation to the Comptroller & Auditor General.

Members noted the contents of the letter which provided various confirmations and assurances regarding the governance and finances of the NIPB. The Committee noted the letter and recommended it be signed by NIPB's Accounting Officer (the NIPB Chief Executive).

7.3 NIAO best practice guide on Effective Audit & Risk Assurance Committees

The Chair invited Mr Michael McNally of the NIAO to introduce the recently published NIAO Good Practice Guide relating to Effective Audit and Risk Assurance Committees.

Mr McNally thanked the Committee for the opportunity to brief Members on this document and provided Members with a synopsis of the key principles included within each of the 7 sections of the publication.

In addition, Mr McNally highlighted the appendices included in the Good Practice Guide which may be useful tools for the Committee. These included a ARAC Self-Assessment Checklist and an example of an Annual ARAC core work programme.

Members welcomed the briefing on the Good Practice Guide and noted that it has been built on best practice and provides essential guidance. Following the presentation Members **AGREED** that:

- Board officials go through the Self-Assessment checklist included in the Good Practice Guide to ascertain how well NIPB ARAC is currently complying with the guidance and bring the outcome to future meeting.

AP2.

The Committee Chair thanked Mr McNally for the briefing.

8. FINAL DRAFT NIPB ANNUAL REPORT AND ACCOUNTS 2024-25

The Committee Chair invited the NIPB Director of Resources to brief the Committee on the Final draft of the NIPB Annual Report & Accounts 2024-25 noting that these comprise:

- The draft Board Chair's Forward.
- The draft Performance Report.
- The draft Accountability Report, and
- The draft Financial Statements.

The Director of Resources advised Members that there were no issues to bring to their attention and thanked Ms Villiers for her collaboration with the NIPB Finance team in bringing the year end accounts to this point.

A Member requested one small amendment be made to the Chair's Forward

to which the Committee agreed.

Following discussion and in line with the Committee's Terms of Reference, the Committee **AGREED** to recommend the Accounting Officer (NIPB Chief Executive) sign the Annual Report and Financial Statement for the year ended 31 March 2025. **AP3**

The Chair advised Members that the full Board would be asked to note this recommendation to the Accounting Officer at the upcoming July Board meeting.

9. INTERNAL AUDIT

Before inviting Mrs Lacey Walker to present the Internal Audit Annual Report & Opinion 2024-25, the Chair noted that this was Mrs Walker's last meeting before she moves on to a new role. On behalf of the Board and the Committee, the Chair recorded thanks to Mrs Walker for her work and wished her well in her new role. He also noted a warm welcome to Mr Gary Curran (the new Head of Internal Audit) and that the Board and Committee look forward to working with him in the future. Both Mrs Walker and Mr Curran thanked the Chair for his comments.

9.1 Internal Audit Annual Report & Opinion 2024-25

The outgoing Head of Internal Audit (IA) briefed the Committee on the IA Annual Report & Opinion 2024-25. Members noted the overall "Satisfactory" opinion and there were no significant issues arising from the Internal Audit work carried out in 2024-25. Internal Audit provided Members with assurances in terms of their independence and the access they had been granted throughout the year.

The Committee Chair noted the high level of assurance this report provides to the NIPB ARAC and invited comments/questions from Members.

In response to a question from a Member regarding one piece of Internal Audit work which had been deferred during the 2024-25 year, the Chief Executive provided an update on why this work had been paused, the assurances in place in lieu of an IA report and that the need for this assignment would be revisited when resources allow.

The Committee noted the NIPB Internal Audit Annual Report & Opinion 2024-25. NOTED.

9.2 IA Progress Report (Verbal Update)

The outgoing Head of Internal Audit provided a brief verbal update on the IA progress for the current year (2025-26). Members were advised that the first assignment would relate to Risk Management (currently in the planning phase), and that Internal Audit work relating to PCSPs was likely to commence in September 2025. Members noted the update. NOTED.

9.3 Internal Audit Open Recommendations

The Director of Resources briefed the Committee on the current open internal audit recommendations. Members noted the written update provided against each of the 6 open recommendations.

The Committee noted that Internal Audit are scheduled to complete a follow up audit with Causeway Coast & Glens PCSP in Q3 of the current year following the completion of compliance work by the PCSP in relation to procurement policies and procedures and assurances in relation to the declaration of conflicts of interest.

Members also sought clarification on any likely projected end date in respect of the retention and disposal of physical files held at James House. Officials provided a progress update and advised that this work had been impacted by pressures on internal resources.

Members noted the IA Open Recommendations update. NOTED.

10. RISK

10.1 Corporate Risk Register

The Director of Resources advised Members that the Board's Senior Management Team (SMT) had reviewed the Board's Corporate Risk Register (CRR) ahead of the meeting and highlighted the risks where there had been an increase or decrease to the residual scores since the last update and the reasons for these changes. Members noted the 7 Corporate Risks on the CRR and the progress being made in relation to the Capacity and Capability Risk (Risk 3), noting that should progress continue, this may be considered in due course for de-escalation to the Directorate level Risk Register. Members also discussed possible revisions to the language under Risk 1 (Reputational damage to Northern Ireland Policing Board) to acknowledge a potential reputational risk to NIPB as a result of the language and tone of ongoing public debate. Members also asked Board officials to consider where the Board's inherent & residual risks sit as compared to the DoJ Corporate Risk Register in respect of Cyber Security.

In respect of Risk 4 (IHR/IOD functions and processes), a Member noted a reference to a meeting which had taken place on 10 June 2025 and officials advised that an update on this would be brought to Resources Committee in due course.

Following discussion it was **AGREED**:

- In respect of Corporate Risk 1, the wording/language under the Key Controls heading would be reviewed and amended to acknowledge the potential reputational risk to NIPB as a result of the language and tone of ongoing public debate. **AP4**
- In respect of Risk 7 (Cyber security), Board officials to consider and advise where the Board's inherent & residual risks sit as compared to the DoJ Corporate Risk Register in the same area. **AP5**

10.2 Resources Directorate Risk Register

The Director of Resources presented the Resources Directorate Risk Register (RDRR) to the Committee noting the number and types of risks on the register and the inherent and residual scores against each. Members noted the cyber security risk had been elevated and also sits on the CRR and acknowledged the actions being taken to mitigate this risk.

In respect of Risk 1 on the RDRR relating to business continuity during the pandemic, the Committee Chair requested the regularity of the Business Continuity Plan (BCP) table-top review exercises be noted in the register. Officials advised this takes place every 2 years and advised that the register would be updated accordingly. **AP6**

The Committee noted the Resources Directorate Risk Register.

11. GOVERNANCE UPDATES

The Director of Resources asked Members to **NOTE** the following updates in relation to governance matters relevant to the Committee for the reporting period.

11.1 Fraud

There were no cases of fraud or suspected fraud to report.

Members noted that the annual review of the NIPB Fraud Response Plan and NIPB Anti-Fraud Policy had taken place with updates to contact details made and no other changes required to either document.

The Committee noted that both documents are now available on the Board's website via the following links:

[Fraud Response Policy \(June 2025\) | Northern Ireland Policing Board](#)

[Anti-Fraud Policy \(June 2025\) | Northern Ireland Policing Board](#)

11.2 Direct Award Contracts (DACs)

No new Direct Award Contracts were noted.

11.3 Raising a Concern

No matters in relation to 'Raising a Concern' were noted.

11.4 Complaints

Members noted that during the reporting period one complaint was received under the Board's Complaints policy. As per the complainant's request, the correspondence was considered by the Board at the recent June meeting. The Board agreed with the draft response proposed which advised that the Board do not consider the matters raised constitute a complaint as defined in the Board's Complaints Policy. The Committee was advised that the complainant has subsequently been advised accordingly.

11.5 Gifts and Hospitality Register

Members **NOTED** the Gifts & Hospitality register for the first quarter of the new reporting year and that there were no significant entries to highlight.

12. FREEDOM OF INFORMATION / DATA PROTECTION ACT STATISTICS

The Board's Data Protection Officer provided Members with an update on the current position in respect of FOI and Data Protection/Subject Access Request figures.

Members noted the headline figures for each and also the increasing complexity and time required in respect of handling with these requests (including regarding the considerations of applicable exemptions and relevant legislation).

The Committee noted that the majority of requests continue to be made of the Police Pensions & Injury Benefits (PPIB) directorate and were advised that a dedicated resource had now been put in place within the branch to assist with managing the high traffic in this area.

In response to a Member's question around the potential use of digitised redaction software, the Committee was advised that redaction software is available and can be used in some instances, however the quality assurance process remains time consuming and resource intensive.

Members noted the update provided.

13. COMMUNICATION ISSUES/ OPPORTUNITIES

None.

14. ANY OTHER BUSINESS

None.

15. DATE OF NEXT MEETING

The next meeting is scheduled to take place on Thursday 25 September at 2pm in James House.

Meeting closed at 3:45pm

Strategic Planning & Governance

Date: July 2025

CHAIR