

NORTHERN IRELAND POLICING BOARD

MINUTES OF MEETING OF AUDIT AND RISK ASSURANCE COMMITTEE HELD ON TUESDAY 29 MAY 2025 AT 2PM AT THE NORTHERN IRELAND POLICING BOARD, JAMES HOUSE, BELFAST

PRESENT:

MEMBERS

Mr Patrick Nelson* (Chair)
Mr Tommy O'Reilly (Vice-Chair)
Dr Kate Lavery

IN ATTENDANCE:

DEPARTMENT OF JUSTICE

Ms Victoria McClenaghan*, Policing Policy &
Strategy

INTERNAL AUDIT

Mrs Cathy Hadden, Internal Audit Manager

NORTHERN IRELAND AUDIT OFFICE

Auditor*

AAB ACCOUNTANTS

Ms Suzanne Villiers, Senior Audit Manager

NORTHERN IRELAND POLICING BOARD

Mr Sam Hagen, Senior Director of Resources
Mr Adrian McNamee, Director of Performance
Four Officials

*Attended the meeting via video conference.

The Vice-Chair opened the meeting and advised Members that he will assume the role of Chair as the Committee Chair will be attending the meeting via video conference.

1. APOLOGIES

Apologies were received from Mr Gerry Kelly MLA, Mr Keith Buchanan MLA and Mr Peter McReynolds MLA.

The meeting was confirmed as quorate.

2. CONFLICTS OF INTEREST

No conflicts of interest were declared and the Agenda was agreed.

No matters were raised under 'Any Other Business'.

3. DRAFT NORTHERN IRELAND POLICING BOARD ANNUAL REPORT AND ACCOUNTS 2024-25

The Vice-Chair asked Members to consider the NI Policing Board (NIPB) Draft Annual Report and Financial Statements for the year ended 31 March 2025 including the Board Chair's Foreword, Performance Report overview, Accountability Report, and Financial Statements.

The Director of Resources advised that following consideration by the Committee, agreement will be sought to share the Draft NIPB Annual Report with the NI Audit Office, ahead of coming back to the Committee at the next meeting in June 2025.

Board Officials provided an overview of the key sections of the Draft Annual Report, as follows:

- Board Chair's Foreword – Members were asked to consider the foreword and no further comments were provided.
- Performance Report overview (part 1) – in relation to performance against the NIPB Corporate Plan 2023-25 and Annual Business Plan 2024-25, Members were advised that all actions have been achieved except for 2 actions which have been partially achieved and will require additional resources or time to be achieved.

Members were advised that the partially achieved actions were in respect of advocating 'to secure sufficient funding for policing in Northern Ireland' and to 'work with Department of Justice colleagues to ensure Joint Guidance for Medical Practitioners is placed on statutory footing and scope out the most efficient means of revising the guidance'.

- Performance Report overview (part 2) – in relation to performance against the NI Policing Plan 2020-25 and the performance plan 2024-25 annual assessment, Members were advised that in 2024-25 (year 5 of the Policing Plan) 5 measures have been achieved and 11 measures have been partially achieved, and across the duration of the Policing Plan, 12 measures have been partially achieved¹.

It was noted that no measures in the Policing Plan have been assessed as not achieved for 2024-25 or across the lifetime of the Policing Plan 2020-25.

In relation to key findings Members were advised that as of the end of February 2025 the crime rate in NI was at its lowest in the last 9 years and that NI continues to be one of the safest places to live in the UK, recording the lowest crime rates amongst its most similar services.

It was also noted that PSNI launched its Violence against Women and Girls Action Plan in September 2022 and this has been achieved against the backdrop of a challenging budgetary situation with police officer numbers at an all-time low.

- Accountability Report - this section outlines how the NIPB meets its key accountability requirements and includes the Corporate governance report and Directors Report.

Members attention was drawn to the following matters:

¹ One additional measure was added to the Policing Plan 2020-2025 in year 3.

- A new Sustainability Statement due to the Board's relocation to James House in 2023, and that an initial Environmental Review will be carried out to understand the environmental impact of the organisation, identify areas of best practice, and areas that require improvement.
 - The Board achieved a prompt payment performance of 99.57% for all properly rendered invoices within 10 days of receipt from suppliers.
 - The Stewardship Statements section of the report highlights exceptions and actions taken in relation to staff vacancies, the complexity of regulations applying to Injury on Duty claims, and the manual nature of Police Pensions and Injury Benefits Records.
 - The Internal Audit service provider for NIPB provided an overall "Satisfactory" level of assurance for the 2024-25 financial year.
 - Staff turnover for 2024-25 was 22.3% and was mainly due to the recruitment of permanent Administrative Officers (AOs) during the reporting period, resulting in new Staff joining the Board and some temporary Staff leaving the AO positions.
- Financial Statements – Members were advised that the license agreement for James House is now being treated as a lease and therefore the figures reported for the two previous years have been adjusted for 2024-25, and that the account notes provide the narrative for the requirement to restate due to the differences in treatment, the prior period adjustment, and a note on the Right of Use asset.

The Senior Audit manager from AAB Accountants advised that final checks will now be carried out on the disclosures and provided further comment on the Right of Use asset in relation to the Board's occupancy of James House.

An Official from the Finance team advised Members that pension information

for the remuneration section of the report has yet to be received to complete this section and that updated guidance is awaited in relation to accounting standards, interpretation, and amendments to existing standards.

The Director of Resources and AAB Senior Audit manager thanked the Finance team for their hard work and dedication in the preparation of the Policing Board accounts 2024-25.

Members **NOTED** the updates provided and following discussion it was **AGREED**:

- That the draft document of the NIPB Annual Report & Accounts 2024-2025 be shared with the NI Audit Office, and following audit, the final draft will be considered at the next ARAC meeting in June 2025.

4. COMMITTEE ANNUAL REPORT 2024-25

The Director of Resources presented the ARAC Annual Report summarising the work undertaken by the Committee in 2024-25 and highlighted work areas including Internal Audit and implementation of audit recommendations, External Audit, the NI Policing Board Governance Statement, Risk Management, the Committee Effectiveness questionnaire, and thanked the Strategic Planning & Governance manager for the hard work and dedication in preparing the report.

Members were advised that in accordance with the Committee's Terms of Reference (TOR), the report (along with the Annual Reports for the Board's other Committees) will now be considered by the Board for its inclusion as part of the overall composite document for the Annual Report and Financial Statements 2024-25.

The Vice-Chair requested an update on Internal Audit recommendations in

relation to Causeway Coast and Glens Council Policing & Community Safety Partnership funding, and the Internal Audit manager outlined plans to carry out a follow up review later this year following the receipt of necessary assurances.

Members **NOTED** the report and following discussion it was **AGREED**:

- To make a recommendation to the Board to **APPROVE** the Audit and Risk Assurance Committee Annual Report 2024-25.

5. NORTHERN IRELAND POLICING BOARD ACCOUNTING OFFICER STEWARDSHIP STATEMENT

The Director of Resources presented a paper which provided Members with an update on the Chief Executive's Stewardship Statement to the Department of Justice (DOJ) for the period 1 October 2024 to 31 March 2025.

Members attention was drawn to an extract from the NI Policing Board Internal Audit Annual Report and Opinion 2024-25 which notes an overall opinion rating of 'Satisfactory' based on the Internal Audit work undertaken within the organisation and provides an individual opinion for each assignment.

Members **NOTED**:

- The Chief Executive's Stewardship Statement for the period 1 October 2024 to 31 March 2025, and
- The Extract from Internal Audit Annual Report and Opinion 2024-25.

6. ANY OTHER BUSINESS

The Vice-Chair advised Members of correspondence from the Group Head of Internal Audit in relation to a new Head of Internal Audit.

The Internal Audit manager advised that the current and new Head of Internal Audit will attend the next Committee meeting in June 2025 as part of the transition process.

7. DATE OF NEXT MEETING

The next meeting will take place on Tuesday 19 June 2025 at 2pm in James House.

(Meeting closed at 2.25pm)

STRATEGIC PLANNING & GOVERNANCE

Date: May 2025

Chair