

NORTHERN IRELAND POLICING BOARD

MINUTES OF MEETING OF AUDIT AND RISK ASSURANCE COMMITTEE (ARAC) HELD ON THURSDAY 25 SEPTEMBER 2025 AT 2PM IN JAMES HOUSE AND VIA VIDEO CONFERENCE

MEMBERS PRESENT: Mr Tommy O'Reilly (Vice-Chair)
Mr Keith Buchanan MLA
Dr Kate Laverty*

IN ATTENDANCE:

INTERNAL AUDIT	Mr Gary Curran, Head of Internal Audit Mr Paul McIlroy, Audit Manager
NORTHERN IRELAND AUDIT OFFICE	Auditor
DEPARTMENT OF JUSTICE	One Official
AAB ACCOUNTANTS	Ms Suzanne Villiers*, Senior Audit Manager
NORTHERN IRELAND POLICING BOARD	Mrs Sinead Simpson, Chief Executive Mr Sam Hagen, Senior Director of Resources Five Officials

* Attended via video conference.

1. APOLOGIES

Apologies were received from Mr Patrick Nelson (Chair), Mr Gerry Kelly MLA, and Mr Peter McReynolds MLA.

2. CONFLICTS OF INTEREST

No conflicts of interest were declared.

3. DRAFT MINUTES OF THE MEETING HELD ON:

3.1 Thursday 19 June 2025

It was **RESOLVED**:-

- That the minutes of the Audit and Risk Assurance Committee meeting held on Thursday 19 June 2025 be approved for publication.

3.2 Thursday 29 May 2025

It was **RESOLVED**:-

- That the minutes of the Audit and Risk Assurance Committee meeting held on 29 May 2025 be approved for publication.

4. COMMITTEE BUSINESS

4.1 NIPB Corporate Plan - Objective E

The Director of Resources presented a paper to provide Members with the first draft of the Board's Corporate plan Objective E reporting dashboard and advised that the dashboard monitors and reports against various aspects of internal key areas of the Board including governance, resource management, people plan objectives, data, systems, and operational processes.

Members provided the following comments on the reporting dashboard format and content:

- To request that management accounts are more integrated within the dashboard to assist with ease of understanding and forecasting.
- To amend the action on 'Engagement with PSNI regarding new

arrangements for Policing Plan Annual Assessment and format for reporting to Board' to reflect that it also includes working collaboratively across directorates within the Board.

- To consider providing additional detail in Police Pensions & Injury Benefits sections under operational processes to understand overall picture and emerging trends.

Following discussion, it was agreed that Officials will take forward the points raised above as part of the development of the reporting dashboard. **(AP1)**

In relation to the IT systems update provided in the dashboard the Head of Internal Audit highlighted that Officials may wish to consider using IT incidents as an opportunity to test Business Continuity Planning.

The Finance manager provided an update on the Board's financial position and that based on latest available management accounts a projected breakeven position is reported for year-end; reported underspend was due to delayed expenditure; provisions for Selected Medical Practitioners and Independent Medical Referees was due to limits on availability; and that an application for October monitoring has been submitted.

In relation to the people plan and recruitment at the Board, the Director of Resources updated Members on the recent completion of a Staff Officer competition and that the process continues to appoint successful candidates; a recruitment competition for Executive Officers (1) at the Board is currently underway; and the Investors in People Survey will soon be launched to gather staff feedback on working at the Board.

Members discussed the role of HRConnect in the recruitment process and future plans for Human Resources (HR) support services in respect of the recruitment strategy across the wider Civil Service; work taking place to identify HR needs and areas for improvement; the role of the HR consultancy

company 'Heads Together' to provide expert support and advice to the Board on key HR matters; and a recognition of the positive figures reported in relation to sickness & absence at the Board.

Members **NOTED** the reporting dashboard and associated updates provided.

4.2 ARAC Self-Assessment Effectiveness Questionnaire

The Director of Resources presented a paper to provide Members with the results of the ARAC Self-Assessment Effectiveness Questionnaire and information on the Board's compliance with the self-assessment checklist included in the NI Audit Office (AO) Good Practice Guide – Effective Audit & Risk Assurance Committees.

Members were referred to the composite document provided of questionnaire responses and that comments have been provided where a response was recorded as 'unsure' or a specific comment was provided by Members.

Specifically, the Director of Resources highlighted a training need following responses to the question 'Are Members of the ARAC who are unfamiliar with corporate governance and wider practice in government specifically upskilled in this area?'

Members discussed the governance training delivered to some ARAC Members in May 2025 and whether future training opportunities were available through the NIAO, and the Vice-Chair outlined the need for Members to undertake governance training on an annual basis. Officials also agreed to explore further training opportunities for Members. **(AP2)**

Members **NOTED** the findings of the ARAC Committee Self-Evaluation questionnaire and the outcome of the review of current NIPB ARAC processes against the NIAO self-assessment checklist.

5. INTERNAL AUDIT

5.1 IA Progress Report (including update on programme of work)

The Head of Internal Audit (IA) presented a paper to provide Members with an update on the work of the IA service since the last ARAC meeting in June 2025.

Members were advised of timing revisions to the 2025-26 internal work plan due to resource constraints, which have now been resolved, and that planning has commenced on the following 2 reviews:

- 1. Follow Up Review of Causeway Coast and Glens (CC&G) Council's Management of any Potential and/or Perceived Policing & Community Safety Partnerships (PCSPs) Conflicts of Interests / Compliance with Procurement Policies and Procedures – 2023/24 PCSP Funding** - this review is paused until CC&G's internal investigation into issues identified in relation to PCSP Conflicts of Interest is concluded and a report which provides assurances that the identified issues have been resolved, and the required training has been completed by PCSP members.
- 2. NIPB Risk Management Review** – this review is due to commence mid-September 2025.

Members discussed ongoing issues in relation to CC&G Council PCSP and work taking place to reach a satisfactory outcome on these matters, and the active role played by Joint Committee and the Board's Partnership Committee.

Members **NOTED** the updated Annual Internal Audit plan for 2025-26.

5.2 Internal Audit Charter and Mandate 2025-27

The Head of IA presented the IA Charter and Mandate for 2025-27 which outlines new standards, duties, expectations, roles and responsibilities with the main difference noted as being the addition of a Mandate.

The Charter and Mandate will be reviewed annually and the ARAC Vice-Chair, Head of IA and Chief Executive will formally approve and sign the Internal Audit Charter and Mandate 2025-27.

Members **NOTED** the update provided.

5.3 NIPB Internal Audit Open Recommendations

The Director of Resources briefed the Committee on the six open Internal Audit recommendations.

Members were updated on the open recommendations in relation to Information Management and Security - Operation of data sharing agreements; CC&G Council's compliance with its procurement policies and procedures - 2023/24 PCSP funding; CC&G PCSP Management of any potential and/or perceived PCSP conflicts of interests; and NIPB Information Management & Security.

Members were advised that in relation to CC&G PCSP, the outcome of an investigation report is awaited to provide assurances that issues identified have been resolved, and that the Board's Partnership directorate continues to oversee these matters.

The Head of IA raised the matter of verification and follow up procedures for IA recommendations to ensure they are implemented effectively, risks are mitigated, and compliance requirements are met, and it was agreed to explore further to ensure compliance. **(AP3)**

Members **NOTED** the update provided.

6. EXTERNAL AUDIT

6.1 Final Report to those charged with Governance

The NIAO auditor updated Members on the final NIAO 'Report To Those Charged With Governance 2024-25', noting that the audit of NIPB financial statements for the year ended 31 March 2025 is complete.

Members were advised that the accounts were certified on 1 July 2025, with an unqualified opinion without modification, and they were laid with the NI Assembly on 4 July 2025.

Members **NOTED** the final report and the Director of Resources offered thanks and appreciation, on behalf of the Committee, to both NIAO and AAB Accountants for their hard work and collaborative approach to ensure the tight deadlines are met to complete the auditing work for the Board's Financial Statements.

7. RISK

7.1 Corporate Risk Register

The Director of Resources advised Members that the Board's Senior Management Team (SMT) have reviewed the Board's Corporate Risk Register (CRR) and that no changes have been made to the residual scores in the summary tracker included for the reporting period June to September 2025.

In relation to key controls and actions within the CRR, Members were advised of tracked changes since the register was last considered at the ARAC meeting in June 2025, noting that due to progress made on Risk 3 - Capacity and Capability, further consideration will be given to moving the risk from the

CRR to the relevant directorate risk register.

The Vice-Chair requested a more detailed discussion on the status of current and emerging risks at the next ARAC meeting in December 2025. **(AP4)**

Members **NOTED** the Corporate risk register and summary of corporate risks & tracker.

7.2 Partnership Directorate Risk Register

The Chief Executive provided an overview of the Partnership Directorate risk register and the 4 risk areas, as follows:

1. Information management - work continues to process the high number of Freedom of Information and Subject Action Requests received with key controls in place and new actions including bolstering staff resource for this area.
2. Police Property Fund - no issues reported and key controls including an escalation process action plan are in place to minimise any financial, reputational and legal impact on the Board.
3. PCSP funding - key controls are in place for financial transactions to mitigate against potential risks and IA carries out a significant amount of work in this area to provide necessary assurances.
4. Independent Custody Visitors (ICVs) – work has taken place to increase ICV numbers and engagement continues to address issues in relation to ICV access to custody records.

Members raised the following matters:

- Disruptions to PCSP meetings over the summer period and whether there is an emerging risk to be added to the directorate risk register in respect of the effectiveness of PCSPs.

- Acknowledged the positive impact of training provided to PCSPs with the majority of PCSPs delivering effectively following changes to processes; that the Board's Partnership Committee is regularly updated on PCSP matters; and whether the addition of a new risk on the register was necessary.

In response the Chief Executive advised that discussions take place at the Board's Partnership Committee and as part of the Joint Committee programme of work on the effectiveness of PCSPs, with support including workshops and training; that further disruption at PCSP meetings has not been reported; that the Board as the funding body for PCSPs has limited control outside of its own internal risk register; and further discussions will take place with the Director of Partnership to address Members concerns

Members **NOTED** the Partnership Directorate Risk Register.

8. GOVERNANCE UPDATES

The Director of Resources asked Members to **NOTE** the updates provided in relation to governance matters since the last ARAC meeting in June 2025.

8.1 Fraud

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

8.2 Direct Award Contracts (DACS)

No new Direct Award Contracts to report.

8.3 Raising a Concern

No matters in relation to 'Raising a Concern' to report.

8.4 Complaints

No complaints have been received.

8.5 Gifts and Hospitality Register

In relation to Gifts and Hospitality received or offered to Board Members and Officials there were no significant entries to highlight for the reporting period.

Members discussed the future reporting of governance updates given that it is now being provided as part of the new reporting dashboard for Objective E of the Board's corporate plan. Following discussion, it was agreed to review the reporting methodology for future meetings. **(AP5)**

9. PSNI ARAC MEETING HELD ON THURSDAY 19 JUNE 2025

Members **NOTED** the papers provided in relation to the PSNI ARAC meeting held on 19 June 2025.

10. ACTION LOG

The Director of Resources provided a verbal update on the action points from the ARAC meeting held on 19 June 2025.

In relation to the one open action point (AP5), Members were advised of the Board's scoring methodology for the cyber security risk on the CRR compared to the equivalent risk on the Department of Justice register, and a comparison was provided on inherent scores in respect of likelihood and impact. This action can now be closed.

Members **NOTED** the updates provided.

11. CHAIRPERSON'S BUSINESS

11.1 2026 Schedule of Meetings

The Director of Resources asked Members to **NOTE** the proposed ARAC meeting dates in 2026 and drew Members attention to the amended meeting dates in March and June 2026.

12. COMMUNICATIONS ISSUES/ OPPORTUNITIES

None.

13. ANY OTHER BUSINESS

None.

14. DATE OF NEXT MEETING

The next meeting is scheduled to take place on Thursday 18 December at 2pm in James House.

Meeting closed at 3pm

Strategic Planning & Governance

Date: September 2025

CHAIR