

NORTHERN IRELAND POLICING BOARD

**MINUTES OF MEETING OF AUDIT AND RISK ASSURANCE COMMITTEE HELD
ON THURSDAY 17 DECEMBER 2020 AT 4.00PM AT WATERSIDE TOWER,
CLARENDON DOCK, BELFAST AND VIA VIDEO CONFERENCE FACILITY**

PRESENT:

MEMBERS

Mr Colm McKenna (Chair)
Mr Edgar Jardine (Vice-Chair)
Mr Michael Atkinson
Mrs Joanne Bunting, MLA
Mr Gerry Kelly, MLA
Mr Frank McManus

IN ATTENDANCE:

**EX-OFFICIO BOARD MEMBERS
IN ATTENDANCE:**

Dr Tom Frawley, Board Vice-Chair

DEPARTMENT OF JUSTICE

Mrs Sharan Dustagheer*
Ms Fiona Scullion*

INTERNAL AUDIT

Mrs Cathy Hadden*

ASM ACCOUNTANTS

Mrs Judith Shortall*

**EXTERNAL ACCOUNTING
ADVISOR**

Mr Charles Barnett*

**NORTHERN IRELAND AUDIT
OFFICE**

Mr Tomas Wilkinson*

OFFICIALS

Mrs Amanda Stewart, Chief Executive
Ms Jenny Passmore, Director of
Resources
Three Board Officials

*Attended the meeting via video conference.

1. APOLOGIES

No apologies were received.

Members agreed the Agenda for the meeting.

2. CONFLICTS OF INTEREST

No conflicts of interest were declared.

3. DRAFT MINUTES OF THE MEETINGS HELD ON 24 SEPTEMBER 2020

The Committee considered the draft minutes of the Committee meeting held on 24 September 2020. It was **RESOLVED** that:

- The minutes of the meetings held on 24 September 2020 be approved.

4. COMMITTEE ACTION LOG

Updates as detailed within the Committee Action Log of the meeting held on **24 September 2020** were noted including the following verbal updates.

Action Point 1

The Chief Executive provided a verbal update on this action and Mr Wilkinson from the Northern Ireland Audit Office (NIAO) noted that following a review by the Government's Actuary Department, it had been agreed to increase the PSNI's liability for Injury On Duty (IOD) claims within the PSNI's Annual Report and Financial Statements for the year ended 31 March 2020. This was because analysis showed that PSNI officers were 3.5 times more likely than other UK police officers to make a claim for an IOD. The Committee noted the higher amount of IOD claims made in Northern Ireland

and the role of both the Board's Police Administration Branch Resources Committee in IOD claims.

4.1 Copy Correspondence Exchange between Resources Committee Chair and Deputy Chief Constable on NIAO Reducing Costs Report Recommendations (AP2 24 September 2020)

Action Point 2

The Committee noted the correspondence exchange between the Resources Committee and the Deputy Chief Constable on the PSNI's actions to implement the recommendations detailed within the NIAO's Reducing Costs within the PSNI Report. Members further noted that the Resources Committee continued to engage with the Deputy Chief Constable about implementing the Report recommendations.

5. CHAIRPERSON'S BUSINESS

5.1 NIAO Guidance on Procurement Fraud Risk

The Committee noted the NIAO's guidance on Procurement Fraud Risk was a good practice guide and details various 'red flags' that Officials involved in procurement processes should be aware of.

6. VERBAL UPDATE ON PSNI AUDIT AND RISK ASSURANCE COMMITTEE MEETING HELD ON 15 DECEMBER 2020

The Chief Executive provided the Committee with an overview of the material matters considered during the PSNI's ARAC meeting held on 15 December 2020 including an update on the completion of internal audits, PSNI's planning for 2021-22 budget, the PSNI's COVID-19 specific Direct Award Contracts (DACs) that were in place and the PSNI's corporate risks.

The Committee discussed the PSNI's corporate risks and the interdependencies with the Board's risks and the Chair requested that Board Officials follow-up on correspondence dated 24 July 2020 to the PSNI ARAC Chair requesting that a joint Board and PSNI ARAC meeting be arranged to discuss the risk interdependencies **(AP1)**.

The Committee also agreed to ask the Resources Committee to request and review the PSNI's COVID-19 specific DACs.

7. NIPB DIRECT AWARD CONTRACT UPDATE

The Committee noted that the Board had one DAC as had been reported to the Committee at its meeting on 24 September 2020.

8. NIPB FRAUD UPDATE

The Committee noted that there was no suspected or actual fraud to be reported to the Committee.

9. INTERNAL AUDIT

9.1 Internal Audit Progress Report

The Internal Audit Manager provided an update on the progress of the internal audit annual plan including an overview of the audits that had been completed and the internal audits that were ongoing. The Committee were also updated on two audits that would be completed in early 2021 including an audit of a specific Policing and Community Safety Partnership (PCSP). In response to a Member's query about Councils own Internal Audit Departments auditing PCSPs, the Chief Executive noted that Council completing their own audits of PCSPs was part of the letter of offer but the Board's Internal Audit Team undertook audits if there were issues of concern.

9.2 NIPB Internal Audit Recommendations

The Director of Resources presented an update to the Committee on the status of the Board's internal audit recommendations including the closure of recommendations since the update provided to the Committee at its meeting on 24 September 2020.

10. EXTERNAL AUDIT

10.1 NIPB NIAO Report To Those Charged With Governance

The Committee noted the Final Report To Those Charged With Governance following the completion of the external audit of the Annual Report and Financial Statements for the year ended 31 March 2020. The Committee further noted that no priority 1, 2 or 3 Recommendations had been made and thanked the external auditors for the work undertaken to complete the external audit.

11. NIPB CORPORATE RISK REGISTER

The Director of Resources presented the Board's Corporate Risk Register to the Committee which had also been recently reviewed by the Board's Senior Management Team.

The Committee discussed the Board's capacity to gain assurance about the PSNI estate, and the Chief Executive noted that external expertise may be sought if required. The Board's role, through the Resources Committee, was to scrutinise the PSNI's acquisition and disposal of property and land as other estate responsibilities were delegated to the Chief Constable.

12. NIPB GIFTS AND HOSPITALITY REGISTER

Members noted that because of the impact of the COVID-19 pandemic, there had been no opportunities for Board Members or staff to offer or receive gifts or hospitality.

13. ANY OTHER BUSINESS

No other business was conducted.

14. DATE OF NEXT MEETING

The next meeting would be Thursday 25 March 2021 at 2pm.

(Meeting closed at 5.10pm).

CORPORATE SERVICES

Date: January 2021

Chair