



## **An Garda Síochána**

### **Audit Committee Terms of Reference**

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## **1. Introduction**

- 1.1. As soon as practicable after coming into operation, the Board shall establish an Audit Committee with terms of reference to perform duties outlined in the Policing, Security and Community Safety ('PSCS') Act 2024.

## **2. Authority**

- 2.1. In addition to its statutory authority to provide oversight and advice and produce certain reports, the Board extends authority to the Audit Committee to:
  - investigate any activity within these terms of reference.
  - seek any information it requires from An Garda Síochána in order to perform its duties.
  - obtain, at An Garda Síochána's expense, independent legal or other professional advice where they judge it necessary to discharge their responsibilities as members of the Audit Committee.

## **3. Membership and Quorum**

- 3.1. The membership of the Audit Committee shall comprise:
  - Not fewer than 3 members of the Board; and
  - Not fewer than 4 other persons, who in the opinion of the Board, have the relevant skills and experience to perform the functions of the committee, at least one of whom shall hold a professional qualification in accountancy or auditing.
- 3.2. A Chairperson shall be appointed by the Board from among the external members.
- 3.3. Audit Committee members shall hold office upon such terms and conditions as may be determined by the Minister for Justice with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform.
- 3.4. The Audit Committee may act notwithstanding one or more vacancies in its membership.
- 3.5. A quorum will consist of four members, one of whom will be a member of the Board and, in the absence of a Chairperson from a meeting of the Committee, an acting Chairperson will be selected from amongst the members in attendance.

## **4. Meetings**

- 4.1. The Secretary to the Board shall act as Secretary to the Audit Committee, and will ensure that the Committee receives information and papers in a timely manner.
- 4.2. The Audit Committee shall meet at least four times a year, and as otherwise required.
- 4.3. Meeting agendas will be finalised by the Chairperson and circulated with all relevant papers by the Secretary to members of the Audit Committee (and other attendees, as appropriate) no later than five days prior to each meeting.
- 4.4. Where a conflict of interest arises in the course of the work of the Audit Committee, a member will bring this to the attention of the Chairperson and, where necessary, leave the room for the duration of the discussion and not take part in any decisions relating to the discussion. A note to this effect will be included in the minutes of the meeting.
- 4.5. The Secretary shall forward draft minutes of meetings to the Chairperson after each meeting. The minutes will be presented for formal approval at the next Committee meeting. Once approved by the Audit Committee, the minutes will be included in the Consent Agenda at the next Board meeting, and made available to the Comptroller and Auditor General on request.
- 4.6. A representative of the Comptroller and Auditor General shall be invited to attend an Audit Committee meeting at least once a year.
- 4.7. The Commissioner, Executive Director of Finance and Services, Head of Internal Audit and Head of the Risk Management Unit will normally be invited to attend meetings, and such other officials as the Audit Committee may require to attend from time to time.

## **5. Statutory Functions of the Audit Committee**

The Audit Committee shall have the following statutory functions;

- 5.1 Advise the Board on governance and financial matters relating to its functions.
- 5.2 Prepare a report for the Board at least once in every year on the activities of the Audit Committee, and provide a copy to the Minister.
- 5.3 Advise the Garda Commissioner on governance and financial matters relating to his/her functions under the PSCS Act.
- 5.4 Prepare a report for the Garda Commissioner at least once in every year on the activities of the Audit Committee, and provide a copy of that report to the Board and the Minister.
- 5.5 The provision of advice to the Board and Garda Commissioner shall relate to;
  - (a) The implementation of Government guidelines on governance and financial issues,
  - (b) Compliance by An Garda Síochána in implementing an Annual Service Plan and adhering to planned expenditure as part of a Capital Plan,
  - (c) Compliance by the Garda Commissioner with section 40 of the PSCS Act relating to contracts and bank accounts,
  - (d) Appropriateness, effectiveness and efficiency of procedures relating to –
    - Public procurement,
    - Seeking sanction for expenditure and compliance with that sanction,
    - The acquisition, holding and disposal of assets,
    - Risk management,
    - Financial reporting,
    - Internal audits,
    - The prevention of fraud and corruption,
    - Protected disclosures
    - Such other matters as the Board may determine.

## **6. Non-Statutory Functions of the Audit Committee**

- 6.1 Conduct an annual review of the adequacy and effectiveness of systems of internal control.
- 6.2 Conduct an annual review of an audited Appropriation Account before submission to and approval by the Garda Commissioner as the Accounting Officer.
- 6.3 Advise the Board on compliance with applicable provisions in the Code of Practice for the Governance of State Bodies.
- 6.4 Advise the Board on the appropriateness, efficiency and effectiveness of risk management policy and procedures as part of an annual review.
- 6.5 Provide an open line of communication between internal audit, Office of the Comptroller and Auditor General and the Accounting Officer.
- 6.6 Review any management letter that the Comptroller and Auditor General may issue and An Garda Síochána's response to issues raised.
- 6.7 The Chairperson of the Audit Committee will communicate with the Board and Garda Commissioner as appropriate in relation to any significant shortfalls in the control and/or risk management environments.

## **7. Garda Internal Audit Service (GIAS)**

The role of the Audit Committee will include overseeing and advising on matters relating to the operation and development of the internal audit function, as part of ongoing reviews of the control environment and governance procedures within An Garda Síochána. Accordingly, the Audit Committee will be required to:

- Support the independence of the internal audit function,
- Review and subsequently approve a draft annual internal audit plan,
- Monitor implementation of the plan throughout the year,
- Review significant findings and recommendations of GIAS and monitor agreed actions.

## **8. Garda Professional Standards Unit (GPSU)**

The role of the Audit Committee will include overseeing and advising on matters relating to the operation and development of the professional standards unit, as part of ongoing reviews of the control environment and governance procedures within An Garda Síochána. Accordingly, the Audit Committee will be required to:

- Support the independence of the professional standards unit,
- Review a draft annual GPSU business plan, in consultation with the Garda Commissioner,
- Monitor implementation of the plan throughout the year,
- Review significant findings and recommendations of GPSU and monitor agreed actions.

## **9. Audit Committee Evaluation**

9.1 The Audit Committee shall undertake a self-assessment evaluation of its performance annually and update the Board on the evaluation.

9.2 An external evaluation of the performance of the Audit Committee shall be undertaken every three years.

## **10. Functions of the Garda Commissioner (Accounting Officer) in relation to the Audit Committee**

10.1 The Garda Commissioner shall ensure that the Audit Committee is provided with all of the internal and external audit reports and plans, and monthly reports on expenditure.

10.2 The Garda Commissioner will report to the Audit Committee as soon as practicable where s/he has reason to suspect that any material misappropriation of the money for which s/he is the Accounting Officer, or any fraudulent conversion or misapplication of An Garda Síochána's property, may have taken place.

10.3 The Garda Commissioner shall ensure that the Audit Committee is provided at its request with details of any financial matter or procedure necessary for performing its functions, provided such details could not prejudice the security of the state or endanger life.

## **11. Review**

11.1 The Audit Committee shall review its terms of reference every three years, in consultation with the Board.