



**Annual Report of the Audit Committee of  
An Garda Síochána  
for the year ended 31 December 2011**

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(Prepared in compliance with Section 45 (1) (b) of the Garda Síochána Act 2005)

The Audit Committee ('the Committee') was established in 2006 by the Garda Commissioner in accordance with Section 44 of the Garda Síochána Act 2005 ("the Act").

The following were members of the Audit Committee at the end of 2011:

Mr. Jimmy Farrelly (Chair)

Deputy Commissioner Nacie Rice

Mr. Pat Fitzpatrick

Mr. Eamon Kinch

Mr. James Collins

We would like to thank Garda John Griffin who acted as Secretary to the Committee.

Short biographies of the current members may be accessed at [www.garda.ie](http://www.garda.ie)

**Code of Practice for the Governance of State Bodies**

Notwithstanding that the Committee has been advised that the Code of Practice is not applicable to this Statutory Body, it is the intention and practice of the Committee to seek to comply with the spirit of the Code of Practice.

**Functions and Audit Charter**

The functions of the Committee are set out in Section 45 of the Garda Síochána Act 2005. However, in accordance with good governance and to clarify a number of matters not specifically addressed in the legislation, a detailed Audit Charter has been formally agreed between the Committee and the Commissioner. A copy of this Charter may be accessed at [www.garda.ie](http://www.garda.ie)

### **Meetings**

Section 45 (3) of the Act requires the Committee to meet at least four times in every year. The Committee met on six occasions during 2011 on 9<sup>th</sup> February, 9<sup>th</sup> March, 25<sup>th</sup> May, 24<sup>th</sup> August, 26<sup>th</sup> October and 12<sup>th</sup> December. All the meetings were held at Garda Headquarters, Phoenix Park Dublin. The Committee met with the Garda Commissioner on 9<sup>th</sup> March 2011.

The Committee commences all meetings with a discussion of at least thirty minutes at which only Committee Members are in attendance. Following this discussion the Committee meetings are normally attended by the Chief Administrative Officer, the Executive Director of Finance and Services and the Head of Garda Internal Audit Section in order to provide up to date information to the committee on relevant subjects. Presentations were made to the Committee by the Director of the Financial Shared Services Centre in relation to the services provided and the level of controls in place and by Assistant Commissioner, DMR, and Chief Superintendent, DMR Traffic, in regard the Medical Services Working Group Report.

### **Garda Internal Audit Section**

#### **Staffing of Internal Audit Section**

Garda Internal Audit Section is led by a qualified accountant. At the end of 2011 two staff vacancies existed at the level of Professional accountant Grade II and Garda Inspector. In February 2012 a further vacancy arose with the retirement of a Garda Sergeant. We would like to thank the staff of the Garda Internal Audit Section for the services provided by them during 2011.

#### **Compliance with Professional Standards**

The main professional body for setting of Ethics and Professional Standards is the Chartered Institute of Internal Auditors (IIA). The IIA Professional Standards encourages auditors to report that their activities are “conducted in accordance with the International Standards for the Professional Practice of Internal Auditing”. This statement of compliance with the Standards can only be made if

