

An Garda Síochána

Oifig Saorála Fáisnéise,
An Garda Síochána, Teach áth Luimnigh,
Lárionad Gnó Udáras Forbartha Tionscail,
Baile Sheáin, An Uaimh,
Contae na Mí.
C15 DR90



Freedom of Information Office,
An Garda Síochána, Athlumney House,
IDA Business Park,
Johnstown, Navan,
Co Meath.
C15 DR90

Teileafón/Tel: (046) 9036350

Láithreán Gréasain/Website:

www.garda.ie

Bí linn/Join us  

Ríomh-phoist:/Email: foi@garda.ie

Re: Freedom of Information Request FOI-000369-2021 Request Part-Granted

Dear

I refer to your request, dated and received on 21st October, 2021 which you have made under the Freedom of Information Act 2014 (FOI Act) for records held by An Garda Síochána.

Part 1(n) of Schedule 1 of the FOI Act states that An Garda Síochána is listed as a partially included agency "insofar as it relates to administrative records relating to human resources, or finance or procurement matters". Therefore, only administrative records that relate to human resources, finance or procurement shall be considered.

Your request sought:

Under the FOI Act 2014, I am seeking the following:

- *a copy of all internal audit reports completed in the period 4 May 2021 to date of receipt of the request.*

I would prefer to receive this information electronically, ideally in its original electronic format.

I wish to inform you that I have decided to part-grant your request on the 16th November, 2021.

The purpose of this letter is to explain that decision.

1. Findings, particulars and reasons for decision

Upon receipt of your request, the Garda Internal Audit Section (GIAS) were contacted and copies of the audits requested by you were provided to this office. While the audits contain

information relating to human resources, finance and procurement matters, they also contain additional information outside of these areas. In this regard, I wish to advise you that there have been 3 Audits completed in the time frame requested

- Meath Division Review Audit Report
- Public Holiday Allowance Payments Review Audit Report
- Leitrim District Property & Exhibit Management System Audit Report

I am refusing the release of the Leitrim PEMS audit in accordance with the FOI Act provision Part 1(n) of Schedule 1, as the subject matter of this audit falls outside the scope of the FOI Act. I have applied a number of redactions to the Meath Review Audit & the Public Holiday Allowance Audit and the reasons for these redactions are set out in the attached schedule of records for each audit. I now wish to explain my redactions in my correspondence below.

Part 1(n) of Schedule 1:

Section 6(2)(a) of the FOI Act provides that an entity specified in Schedule 1, Part 1 of the Act shall, subject to the provisions of that Part, be a public body for the purposes of the FOI Act. Schedule 1, Part 1 contains details of bodies that are partially included for the purposes of the FOI Act and also details of the certain specified records that are excluded. If the records sought come within the description of the exclusions of Part 1, then the FOI Act does not apply and no right of access exists.

Part 1(n) of Schedule 1 of the FOI Act provides that An Garda Síochána is not a public body for the purposes of the FOI Act other than in relation to administrative records relating to human resources, or finance or procurement matters.

The term “administrative records” is understood to mean records relating to the processes of running and managing a business or organisation. As a result, the FOI Act excludes operational policing business as opposed to the defined administrative processes of An Garda Síochána.

The non-administrative records pertaining to human resources, finance and procurement along with the operational elements of each audit are considered out of the scope of the FOI Act insofar as it pertains to An Garda Síochána and are therefore is not provided in accordance with Part 1(n) of Schedule 1 of the FOI Act. This information has been redacted accordingly.

Upon review of these records, I am refusing parts of the audits on the basis that this Act does not apply to a record held or created by An Garda Síochána that relates to the Emergency Response Unit, Special Detective Unit and Security and Intelligence Section as outlined below:

Restriction of the Act.

Section 42 refers to the restrictions included in the FOI Act with regard to records that are exempt for release by An Garda Síochána. In this regard, a number of records are refused under Section 42 (b) wherein it states that:

Restriction of Act

42. *This Act does not apply to—*

(b) a record held or created by the Garda Síochána that relates to any of the following:

(i) the Emergency Response Unit;

- (iii) the Special Detective Unit (SDU)
- (v) the Security and Intelligence Section;

In addition I am conscious of my obligations to retain personal information in a confidential and secure manner and prevent personal information from being released into the public domain unnecessarily. Personal information is defined at Section 2 of the FOI Act and includes the following:-

Section 2 – Interpretation

2. (1) In this Act—

“personal information” means information about an identifiable individual that, either—

- (a) would, in the ordinary course of events, be known only to the individual or members of the family, or friends, of the individual, or*
- (b) is held by an FOI body on the understanding that it would be treated by that body as confidential,*

and, without prejudice to the generality of the foregoing, includes—

- (iii) information relating to the employment or employment history of the individual,*

A number of the records contained in each of the audits have been redacted in accordance with Section 37 of the FOI Act which refers to personal information. I am refusing this information as I believe that by releasing same could easily identify the various individuals involved beyond their family and friends and it would be considered a breach of the confidentiality upon which the information is being held by the Garda Organisation. I am therefore applying Section 37(1) Personal Information which states:

37. (1) *Subject to this section, a head shall refuse to grant an FOI request if, in the opinion of the head, access to the record concerned would involve the disclosure of personal information (including personal information relating to a deceased individual).*

There is a Public Interest Test applicable to section 37 of the FOI Act.

Public Interest Test

As per section 37 of the FOI Act I have considered the public interest issues which arise in this case and have taken account of the following factors in favour of release:

- Ensuring openness and transparency of organisational functions to the greatest possible extent,
- The public interest in members of the public exercising their rights under the FOI Act,
- That there is more than just a transitory interest by the public in this information,
- The right to privacy is outweighed by the needs of the public.

In considering the public interest factors which favour withholding the records I have taken account of the following:

- Allowing a public body to hold personal information without undue access by members of the public,
- The public interest is not best served by releasing these records,
- That the Organisation can conduct its business in a confidential manner,

- That there is a reasonable and implied expectation by employees that sensitive personal information will remain confidential,
- That there is no overriding public interest that outweighs the individual's right to privacy.

A public interest test was carried out when considering the release of the personal information but having balanced the factors both for and against the release, I decided that the public interest in preserving the personal information and the reasonable expectation that information can be maintained in a confidential manner by An Garda Síochána in the context of their employment outweighs the public interest which would be served were the records released to you.

2. Right of Appeal

In the event that you are not happy with this decision, you may seek an Internal Review of the matter by writing to the address below and quoting reference number **FOI-000369-2021**.

Freedom of Information Office, An Garda Síochána, Athlumney House, IDA Business Park, Johnstown, Navan, Co. Meath C15 ND62

Please note that a fee applies. This fee has been set at €30 (€10 for a Medical Card holder). Payment should be made by way of bank draft, money order, postal order or personal cheque, and made payable to Accountant, Garda Finance Directorate, Garda Headquarters, Phoenix Park, Dublin 8.

Payment can be made by electronic means, using the following details:

Account Name: An Garda Síochána Imprest Account

Account Number: 30000302

Sort Code: 951599

IBAN: IE28DABA95159930000302

BIC: DABAIE2D

You must ensure that your FOI reference number (FOI-000369-2021) is included in the payment details.


You should submit your request for an Internal Review within 4 weeks from the date of this notification. The review will involve a complete reconsideration of the matter by a more senior member of An Garda Síochána and the decision will be communicated to you within 3 weeks. The making of a late appeal may be permitted in appropriate circumstances.

Please be advised that An Garda Síochána replies under Freedom of Information may be released in to the public domain via our website at www.garda.ie

Personal details in respect of your request have, where applicable, been removed to protect confidentiality.

Should you have any questions or concerns regarding the above, please contact the FOI Office by telephone at (046) 9036350.

Yours sincerely,


_____**ASSISTANT PRINCIPAL**
PAUL BASSETT
FREEDOM OF INFORMATION OFFICER

16th **NOVEMBER, 2021.**

Review Audit Report

Public Holiday Allowance Payments Christmas and New Year



August 2021

Introduction

This report represents a review audit of the management and control systems applied by the twenty-seven units attached to Garda Headquarters. The review audit examines how the agreed recommendations of the audit report dated 18th October 2019 were implemented in order to mitigate the risks identified and provide the necessary assurance to management on the adequacy of the systems of internal control.

Offices Examined

As part of this review, Garda Internal Audit Service (GIAS) examined A85s submitted by members for the four roster periods and compared this against payroll data provided by the Payroll Shared Services Office.

Review Audit Opinion

GIAS can provide **reasonable assurance** that the systems of internal control regarding public holiday allowances in Garda Headquarters are adequate.

There were no **High Risk** issues outstanding at the conclusion of the original audit.

Summary of the Recommendations of the August 2019 Audit Report together with an Update on Implementation:

Originally Considered Medium Risk and now Low Risk

Recommendation from Original Audit

Priority 2

Non-essential work should not be undertaken as a matter of routine on public holidays.

GIAS were not convinced that an average attendance [REDACTED] over the three Public Holidays, over the Christmas period, for Garda Members based in Garda Headquarters was necessary, and justification is needed for the duty performed on the three public holidays that were examined.

A significant focus of senior management should be allocated to reviewing the necessity for operational Members to perform non-essential duties in offices / administrative functions on public holidays.

Local managers and supervisors should be advised to closely examine the working requirements and activity undertaken on public holidays. Allowances are not intended to be used as supplemental income.

GIAS recommends that consideration be given to allowing Members conditioned to work Monday to Friday to avail of time off on public holidays and Sundays, and that incentives to do so should be aligned with policing demands, which will deliver value for money.

The Senior Leadership Team may wish to consider whether to issue instructions providing for management's discretion in determining service needs in their areas in advance of public holidays.

GIAS acknowledge that some sections/units require a presence every day of the year, but the level of attendance required to meet business needs should be balanced against employee wellbeing.

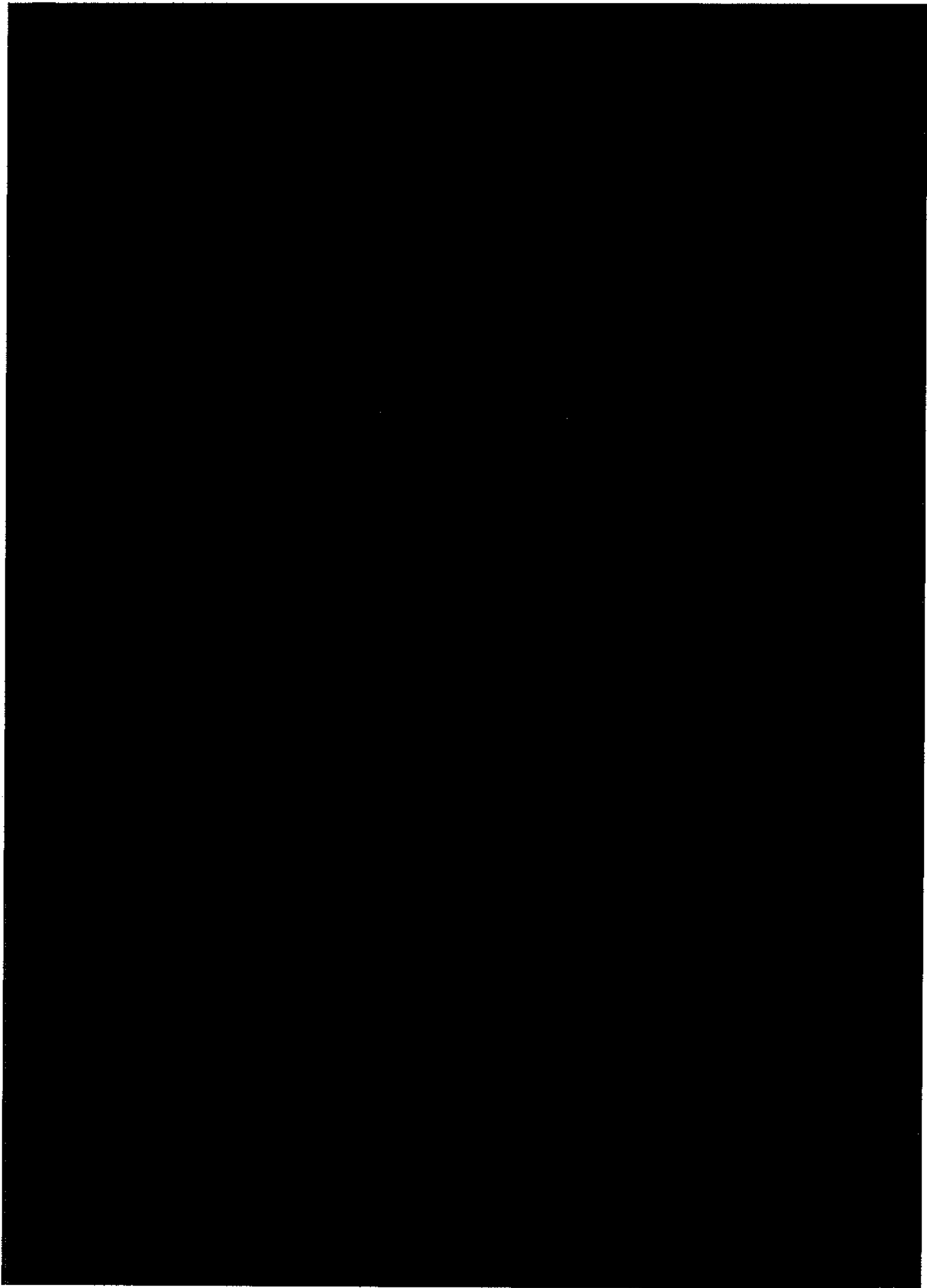
Update in Relation to Issue

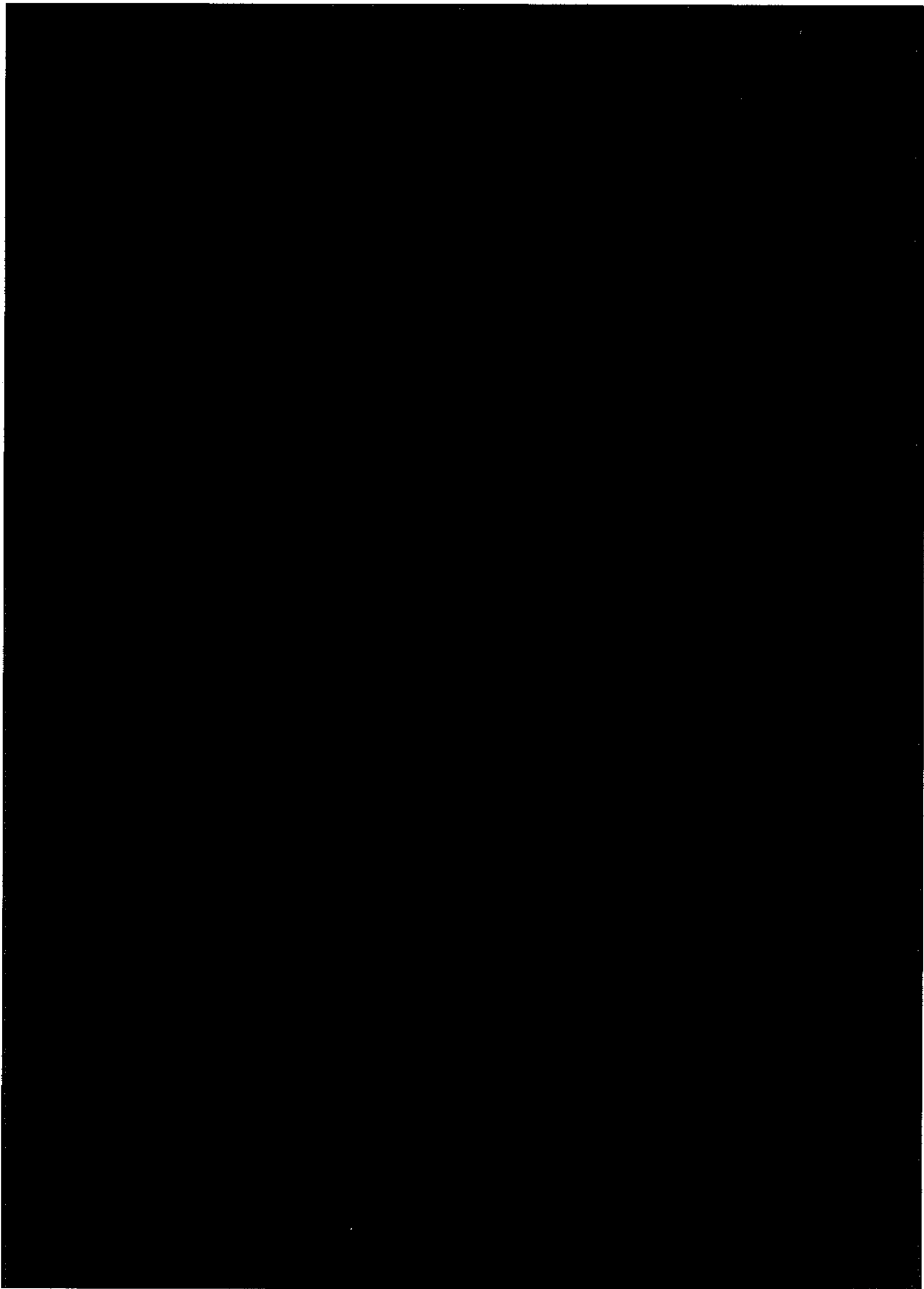
In February 2020 the Acting Executive Director of HR issued correspondence to each Assistant Commissioner and Executive Director in relation to the rostering of members of An Garda Síochána in non-operational/non-frontline and administrative duties on public holidays. GIAS examined the twenty-seven areas studied in the original audit for adherence to this correspondence. For the purpose of this review audit, GIAS excluded total amount spent on public holiday allowances, taking into account the increase in Public Sector employees' wages and the fluctuating numbers of staff. GIAS compared the percentage of Members working in the original audit and in the review audit. GIAS examined the payment of public holiday allowance to Members over three days during the Christmas and New Year period 2019/2020 and 2020/2021. The 2020/2021 figures represent the new contingency roster introduced as a result of the Covid 19 Pandemic.

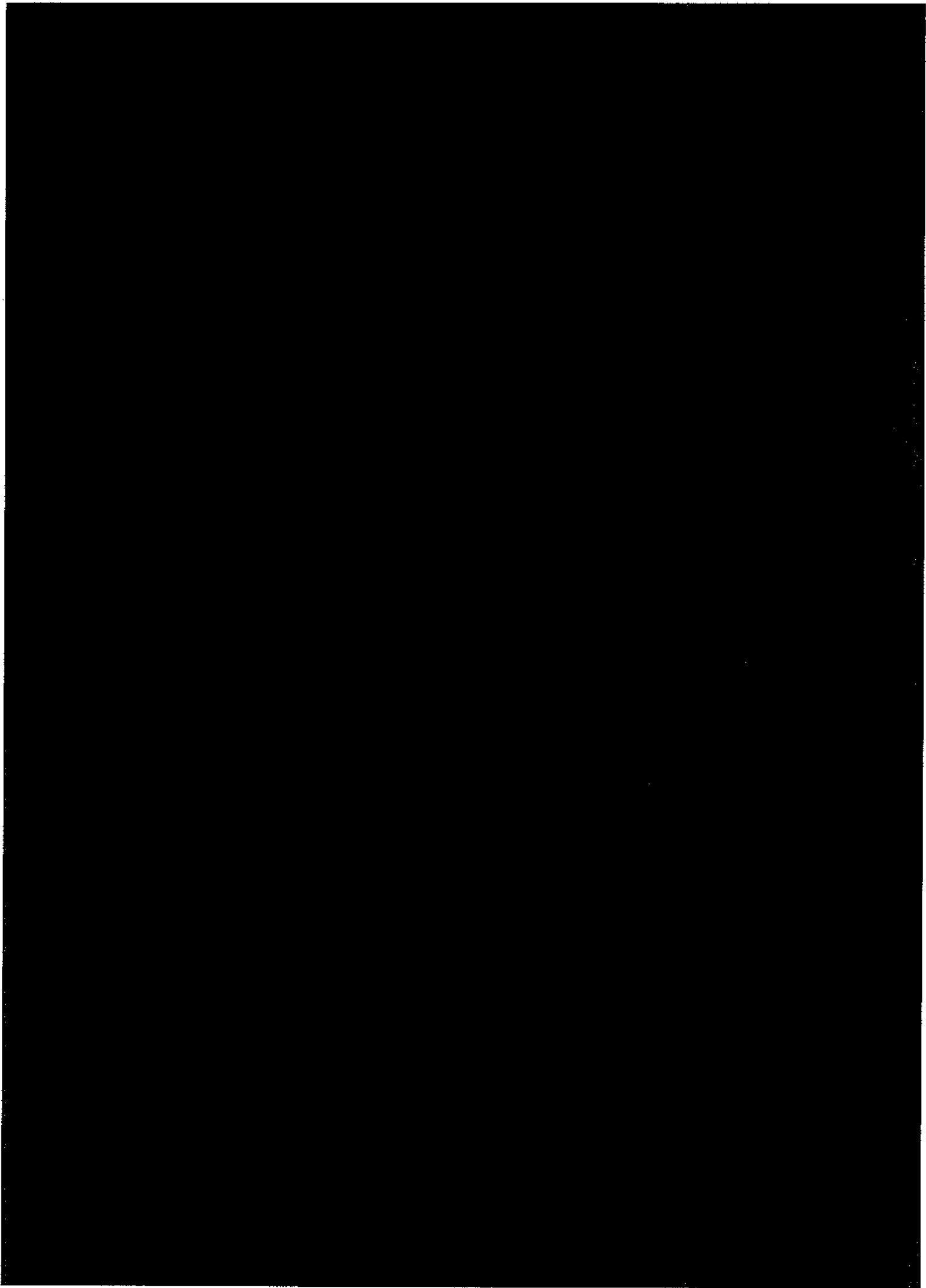
Information was sought from the Payroll Shared Services Centre and Garda Human Resources Directorate as required to carry out our research. Following this, an analytical review of the information gathered was undertaken.

While attendance rates in some units has increased slightly, the overall average has reduced. During the initial audit, the average attendance [REDACTED] over the three days examined; this has reduced to [REDACTED]. A breakdown of numbers working in each area examined has been included on the next page.

During the review audit, GIAS found four members were paid a public holiday allowance in error; this money has now been recouped. GIAS found three members who were not paid a public holiday allowance when this was due; efforts are being made by local Finance Officers to rectify this.







Originally Considered **Low Risk**

Recommendation from Original Audit

Priority 3

In the design of any new roster arrangements, consideration will have to be given to the necessity for rostering on Sunday and public holidays to ensure that the incentives are aligned with policing demands and that this represents value for money spent.

The need to balance the requirements of An Garda Síochána, public need, and crime patterns with the wellbeing/welfare of the workforce will also require consideration.

The increased allocation of Garda Staff and the return of Garda Members to core operational policing duties should obviate the need for attendance on these days. This should be expedited so that savings can be generated within the Subhead.

GIAS reminds managers that when certifying A85s they are responsible for ensuring all data is correct and that data recorded reflects the true position.

Buildings such as the Garda Headquarters complex will also increasingly have to consider environmental factors such as costs of light/heat/services, etc. over the course of the year, including holiday and weekend utilisation.

Update in Relation to Issue

An Garda Síochána were forced to put a new contingency roster in place in Quarter 1 2020 in response to the Covid 19 Pandemic. This roster reduced the number of units from five to four and created two 12 hour shifts. The cost effectiveness of this new contingency roster on public holidays did not form part of this audit, but GIAS may examine this as part of a future audit.

This recommendation is no longer a priority, and is being removed.

Acknowledgements and Sign Off

Garda Internal Audit Service wishes to take this opportunity to acknowledge the support and assistance provided by all staff who participated in this audit.



Mr. Rory McGinley /
Acting Head of Internal Audit

Review Audit Report

Meath Division



August 2021

1.1 Introduction

This report represents a review audit of the management and control systems applied by Meath Division. The Review Audit examines how the agreed recommendations of the November 2018 audit report were implemented in order to mitigate the risks identified and provide the necessary assurance to management on the adequacy of the systems of internal control.

1.2 Offices Examined

A Chief Superintendent had sole responsibility for the operational and administrative policing of Meath Division at the time of audit. Audit testing was undertaken at the Divisional and District Headquarters in Navan and the District Headquarters in Ashbourne, Trim and Kells. Testing was also undertaken in Dunshaughlin Garda station and [REDACTED]

As part of this review a questionnaire was drawn up by the Garda Internal Audit Section and completed by local Garda management. This questionnaire examined the changes implemented as a result of recommendations from the original audit report.

1.3 Review Audit Opinion

The 2018 Meath Audit had fourteen Priority 1 recommendations. This review identified that ten of these recommendations have been addressed and implemented as appropriate. One of the main recommendations was for the centralisation of divisional functions. The risks associated with this recommendation have been mitigated through the merger of Meath and Westmeath into one central Division.

The procurement of Section 42 Towing Services remains a High Risk.

[REDACTED]

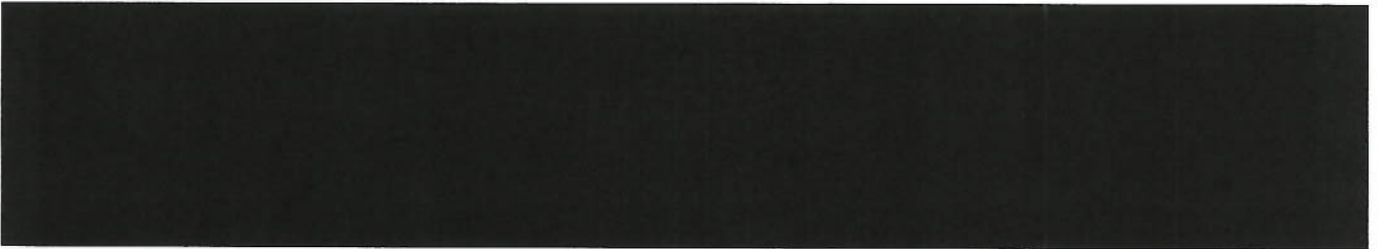
There is still an issue in terms of staffing the finance office in Ashbourne. Consideration should be given to a review of the resources in place.

2 Review Audit Report

A summary of the main findings and recommendations from the November 2018 Audit Report, together with an update on the Priority 1 recommendations, is detailed below.

2.1. Section 41 of the Road Traffic Act

Finding from Original Audit:



Navan

Selected samples show that monies received from [redacted] are not being lodged to the Imprest within the required timeframe, with some receipts dated three months prior to lodgement.

Recommendation from Original Audit:



[redacted] cash receipts must be converted to money orders promptly and given to Finance Officer for lodgement in compliance with code and directives.

Update in Relation to Issue:



Meath Division has informed GIAS that as per code and directives, money orders are now promptly given to the Finance Officer for lodgement. This has not been tested by GIAS.

This risk has been mitigated.

2.2 Procurement

Finding from Original Audit:

There is currently no contract in place for the towing and storage of seized vehicles in Meath Division. At present there are local arrangements with local providers as the tendering process has been stalled by Procurement Section in Garda HQ. The local arrangements appear to be functional.

GIAS were advised that a Divisional Procurement Committee is in place and meets quarterly. All contracts for station services are in place and are monitored by the Divisional Office. GIAS were informed that all of these contracts were approved by the Procurement Section, Garda Headquarters, and are in accordance with procurement policy and guidelines.

Recommendation from Original Audit:

Priority 1

Meath Division should ensure they are compliant with procurement requirements legislation, which may also provide an opportunity for cost savings.

Update in Relation to Issue:

The issue of towing and storage of vehicles within the Meath Division is currently the subject of ongoing work on two fronts:

(1) A review of current practice within each of the four districts has been conducted along with further audits of vehicles in storage, including those within service provider facilities. As a result, all service providers now submit monthly invoices to the respective District Finance Officers, who pay them in accordance with the prompt payments policy.

(2) The Procurement Section has advised Meath Division that they have engaged the services of Deloitte to review the towing process and that they will be in contact with the division as part of their review of the process.

GIAS have requested an update on the procurement competition, but note that this issue is recorded on the Risk Register.

The issue of Procurement for towing and storage of vehicles within the Meath Division remains High Risk.

2.3 Fuel Invoices

Finding from Original Audit:

Ashbourne

No checks in place for reconciling pro forma invoices to Topaz statements due to lack of resources.

Kells

no checks on fuel purchases; Copy statements for fuel are being stamped and signed off by the Sergeant in Charge without any review and sent to Finance Officer for filing.

Recommendation from Original Audit:

Priority 1

GIAS recommend a dedicated resource be put in place at Divisional level with immediate effect to oversee the maintenance of fuel records and perform monthly reconciliations, query anomalies and provide up to date maintenance to minimize risk of financial loss to the organisation.

An investigation should take place in relation to the two transactions on the April 2018 fuel invoice where fuel was purchased for two vehicles that are not part of the Garda Fleet.

As there is evidence that several patrol vehicles are using the same fuel card, GIAS recommend that a key tracking system is put in place to positively identify who has use of an official vehicle at all times. This will offer traceability and accountability, especially in instances where a supervisor is not in the station.

Up to date CBD2 training for all Sergeants, which covers management of fuel cards and record keeping, should be provided as soon as possible.

Update in Relation to Issue:

With the merger of the Divisional Offices in both Mullingar and Navan, which will involve the closure of the Navan office and the creation of a centralised office in Mullingar, a member of staff will be assigned responsibility for fuel records.

Division advised that a full investigation was conducted into the two April 2018 transactions for vehicles not part of the fleet. This investigation revealed that the fuel was purchased for use on

Community Engagement outings and was a part contribution from AGS to allow the trips take place. Whilst this is not standard procedure for reclaiming outgoings of this nature, all the parties concerned were found not to have made any personal gain from the expenditure. This practice has since ceased and regularised. GIAS have requested a copy of this investigation from the division.

Division provided evidence of instructions that were issued to personnel driving official vehicles within the Districts directing that the proper fuel card assigned to individual vehicles be used. Key tracking system does not appear to have been implemented.

Division advised that there has been no training on CBD2 since March 2020. Due to high demand for this course, it was not possible to deliver on this recommendation. GIAS have asked for an update on this recommendation.

This risk has been mitigated as the recommendation is implemented.

2.4 Resource Management

Finding from Original Audit:

Meath has the lowest proportion of Gardaí per head of population and a rapidly expanding population. The Division is continually over budget for Overtime and Allowances due to staff shortages and a lack of accommodation for extra staff.

[REDACTED] Auditors were advised that [REDACTED] did not require separate overtime sanction forms; overtime was approved by Inspector and Superintendent at District level. GIAS found multiple issues with A85s, from legibility to breaches of Working Time Directive.

Recommendation from Original Audit:

Priority 1

The Divisional Officer should introduce a Divisional Overtime policy that enhances the most effective, efficient and fair use of overtime. With proper planning and redeployment of staff, there should be a reduction in the need for overtime.

A fulltime Finance Officer should be placed in Ashbourne. Consideration should be given to filling this position with a new candidate, and to facilitating the placement of the current Finance Officer in a new position when they return to duty.

Update in relation to issue:

Meath Division have informed GIAS that a system of overseeing and authorising overtime has been implemented in all districts. Further governance steps for sanctioning overtime have been implemented involving Divisional Officers and the Regional Assistant Commissioner. Superintendents have also identified the key factors that influence the level of overtime in their districts.

[REDACTED]

The recommendation in terms of overtime has been implemented but there is still an issue in terms of staffing the finance office in Ashbourne. A review of the resources in place should be undertaken to ensure that there is appropriate cover in both Ashbourne and Kells.

This recommendation has been downgraded to Priority 2 as it is partially implemented.

2.5 Accommodation

Findings from Original Audit:

Divisional functions are carried out across different locations:

- Divisional Office is located in Athlumney House (Navan)

[REDACTED]

There is a continuing lack of proper accommodation for the Divisional Office in Navan, which is the primary reason for the separation of Divisional functions. A purpose built facility is required and GIAS is aware that this has been the subject of discussion for a number of years. GIAS are informed by the Chief Superintendent that there have been repeated applications for the provision of a purpose built Divisional Office in Navan.

[REDACTED]

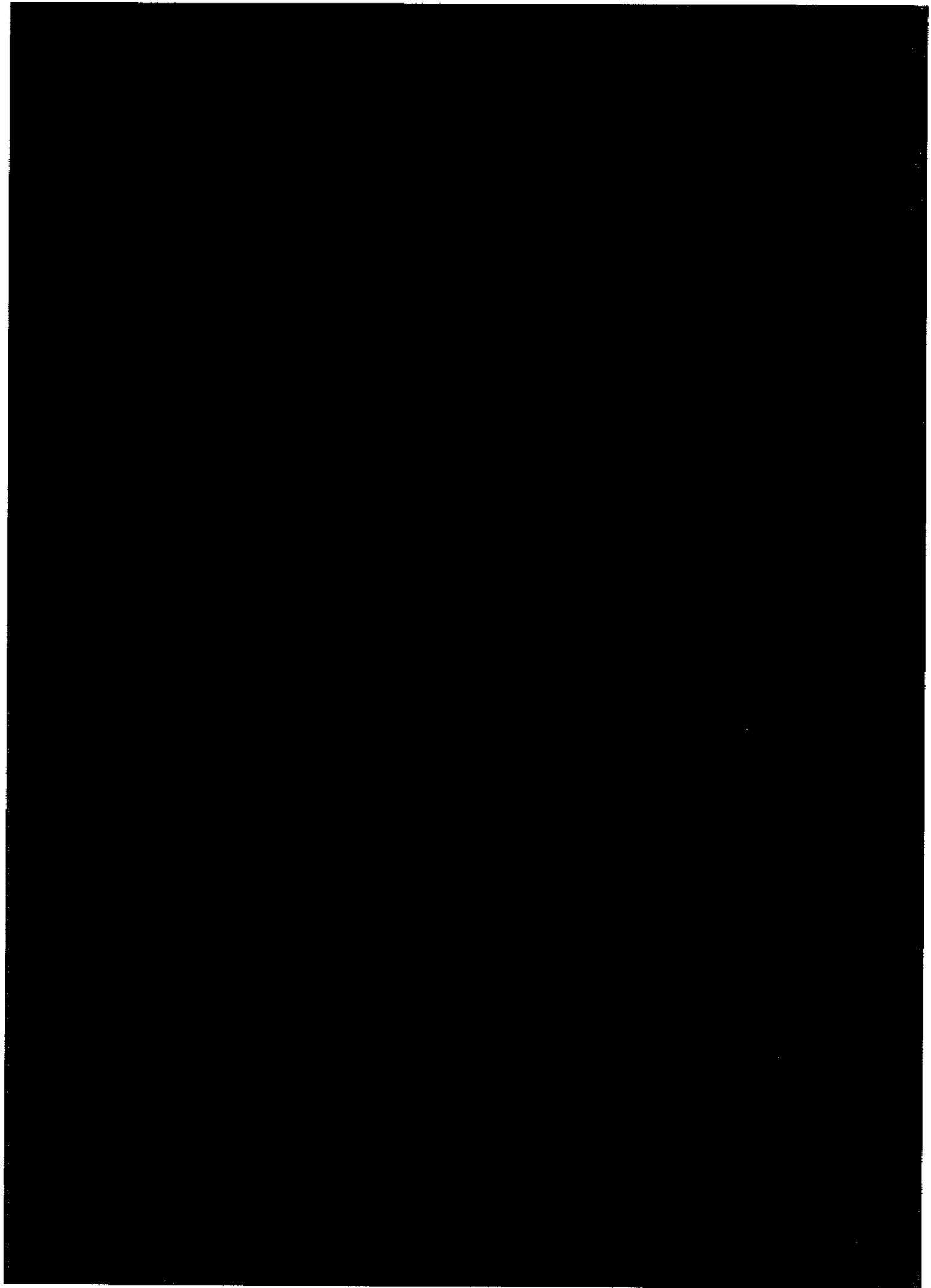
Recommendation from Original Audit:

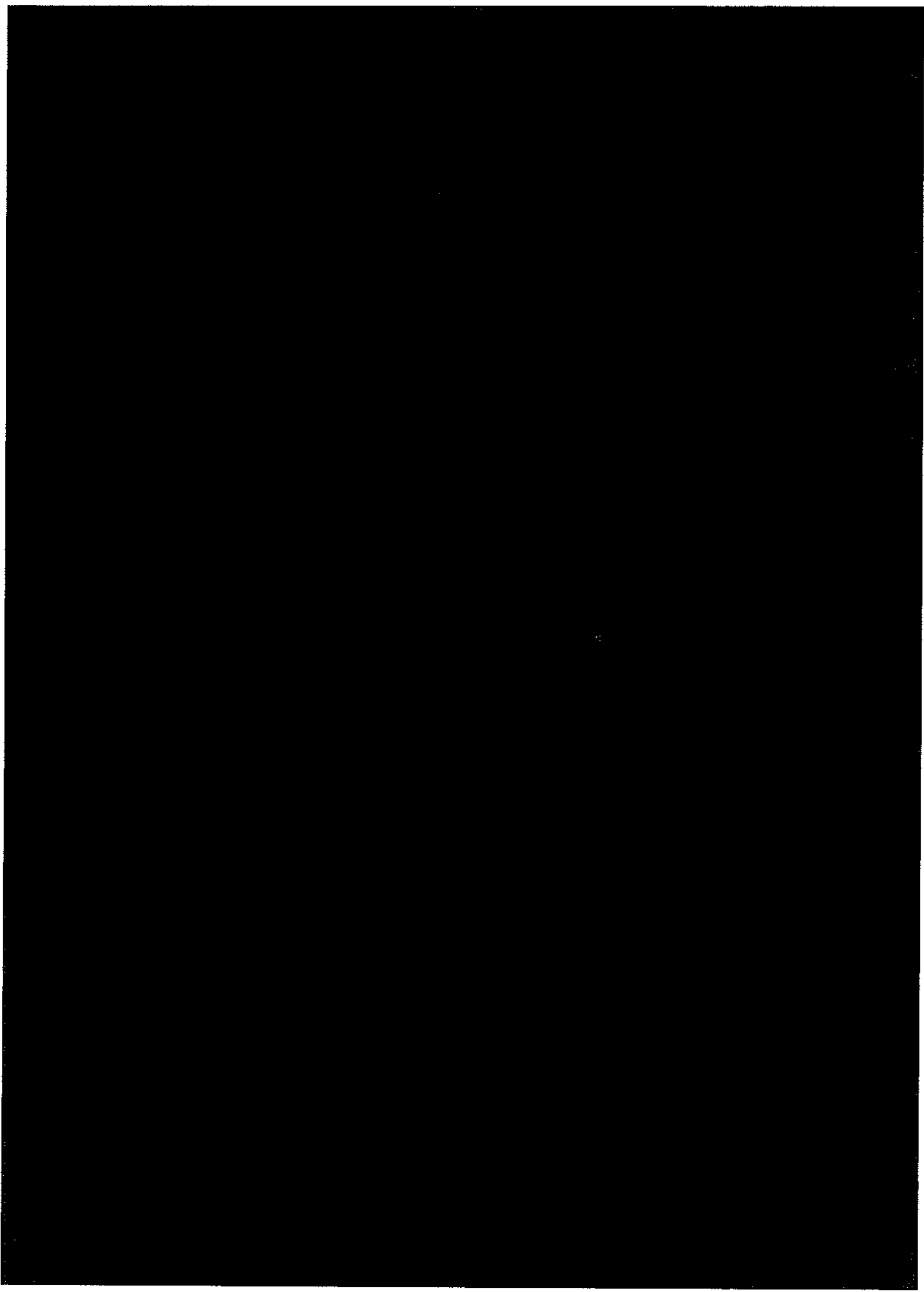
Update in Relation to Issue:

[REDACTED]

At time of November 2018 audit, a Divisional Office application was submitted and the recommendation regarding official accommodation at Summerhill recommendation was addressed with Finance Section. A centralised office has now been established in Mullingar through the merger of Meath and Westmeath Divisions. Other issues relating to accommodation have been recorded on the risk register and escalated up through the Risk Management System.

This risk has been mitigated.





Acknowledgements and Sign Off

Garda Internal Audit Service wishes to take this opportunity to acknowledge the support and assistance provided by the Chief Superintendent and all staff within Meath Division who participated in this audit.



Mr. Rory McGinley
Acting Head of Internal Audit