

# 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](http://www.garda.ie)

Bí linn/Join us  

Ríomh-phoist/Email: [foi@garda.ie](mailto:foi@garda.ie)

## Re: Freedom of Information Request FOI-000291-2020 Request Part-Granted

Dear

I refer to your request, dated and received on 25<sup>th</sup> August, 2020 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 Freedom of Information Act 2014, I wish to request*

- a) *a list of all audits completed and signed off by the Garda Internal Audit Service from Jan 1, 2020 to date*
- b) *the following GLAS audits from 2019*
  - i. *Audit of Banking in Finance Directorate*
  - ii. *Audit of Travel and Subsistence in Procurement*
  - iii. *Review Audit of the Director of Communications*
  - iv. *Review Audit of Governance and Management of Communication Technology Projects*

I wish to inform you that I have decided to part-grant your request on the 17<sup>th</sup> September 2020.

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The purpose of this letter is to explain that decision.

### 1. Findings, particulars and reasons for decision

Upon receipt of your request, a search was conducted in Garda Internal Audit Section (GIAS) and a number of records have been identified in this regard. The audits contain information relating to human resources, finance and procurement matters. However, in addition to this type of information, the audits also make reference to operational policing matters.

In respect of the first part of your request, the following audits have been completed and signed off to date in 2020:

- Review Audit of DMR East Division
- Review Audit Donegal Division
- Review Audit Governance and Management of Communications Technology (ICT) Projects
- Review Audit of the Office of the Director of Corporate Communications.

I am refusing parts b (i) and b (iii) of your request for *Audit of Banking in Finance Directorate* and *Review Audit of the Director of Communications*. I am doing so based on Section 15(1)(d) of the Freedom of Information Act 2014 which states:

*15(1) A head to whom an FOI request is made may refuse to grant the request where*

–

*(d) the information is already in the public domain.*

Both of these audit reports were the subject of previous Freedom of Information requests (FOI-000229-2020). An Garda Síochána publishes all decisions made on requests for non-personal information, including the full decision letter, on its website. The relevant decision and released records are available at the following link:

<https://www.garda.ie/en/information-centre/freedom-of-information/decision-log/internal-audit/internal-audit-general-decision-logs-2020.html>

Part b (ii) of your request sought:

*Audit of Travel and Subsistence in Procurement*

I am to advise you that I am part-granting the release of this audit and I herewith attach same. A schedule of records is also attached. This schedule outlines the redactions made and the sections of the FOI Act applied to these redactions.

#### **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, certain information which falls outside of the scope of the FOI Act insofar as it relates to An Garda Síochána have been redacted.

### **Section 37 – Personal Information**

In addition, I am refusing further parts of the record as it is my opinion that the information therein contains personal information relating to third parties. This decision is made in accordance with section 37(1) of the FOI Act.

Section 37 of the FOI Act states;

*(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).”*

Personal information is defined at section 2 of the FOI Act, as meaning 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 –*

- (ii) information relating to the financial affairs of the individual,*

In applying section 37(1) of the FOI Act a Public Interest Test must be applied to ensure the actions taken are done so in the best interest of the public.

### **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 right to privacy is outweighed by the needs of the public.
- The public interest in members of the public exercising their rights under the FOI Act,

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,
- 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.

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

The final part of your request sought “*Review Audit of Governance and Management of Communication Technology Projects*”. I am to advise you that I am part-granting the release of this audit and I herewith attach same. A schedule of records is also attached. This outlines the reasons for these redactions.

As advised 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 “*Review Audit of Governance and Management of Communication Technology Projects*” contains material relating to matters other than human resources, finance or procurement. This material, which falls outside of the scope of the FOI Act insofar as it relates to An Garda Síochána, has therefore been redacted in accordance with Schedule 1, Part 1 of the FOI Act.

## **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-000291-2020**.

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

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:** Garda Síochána Finance Section Public Bank Account

**Account Number:** 10026896

**Sort Code:** 900017

**IBAN:** IE86BOFI90001710026896

**BIC:** BOFIIIE2D

**You must ensure that your FOI reference number (FOI-000291-2020) 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](http://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 me by telephone at (046) 9036350.

Yours sincerely,



ASSISTANT PRINCIPAL

PAUL BASSETT

FREEDOM OF INFORMATION OFFICER

17<sup>th</sup> SEPTEMBER 2020

Requester Name: - Review Audit Report - Governance & Management of ICT Projects File FOI- 000291 -2020						
Page No	Description of Document	Deletions	Relevant Section of FOI Acts	Reason for Redaction	Decision Maker's Decision	
1	Cover Page	0			Grant	
2	Introduction	3	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant	
3-9	Summary of the Main Findings	8	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant	

# **Review Audit Report**

## **Governance and Management of Information and Communication Technology (ICT) Projects**



**February 2020**

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## **INTRODUCTION**

This report represents a review audit of the management and control systems applied by the Governance and Management of Information and Communication Technology (ICT) Projects. The Review Audit examines how the agreed recommendations of the Audit Report dated August 2018 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**

The Office of the Executive Director of ICT was examined. 


**Summary of the main findings and recommendations of August 2018 Audit Report together with update on issues:**




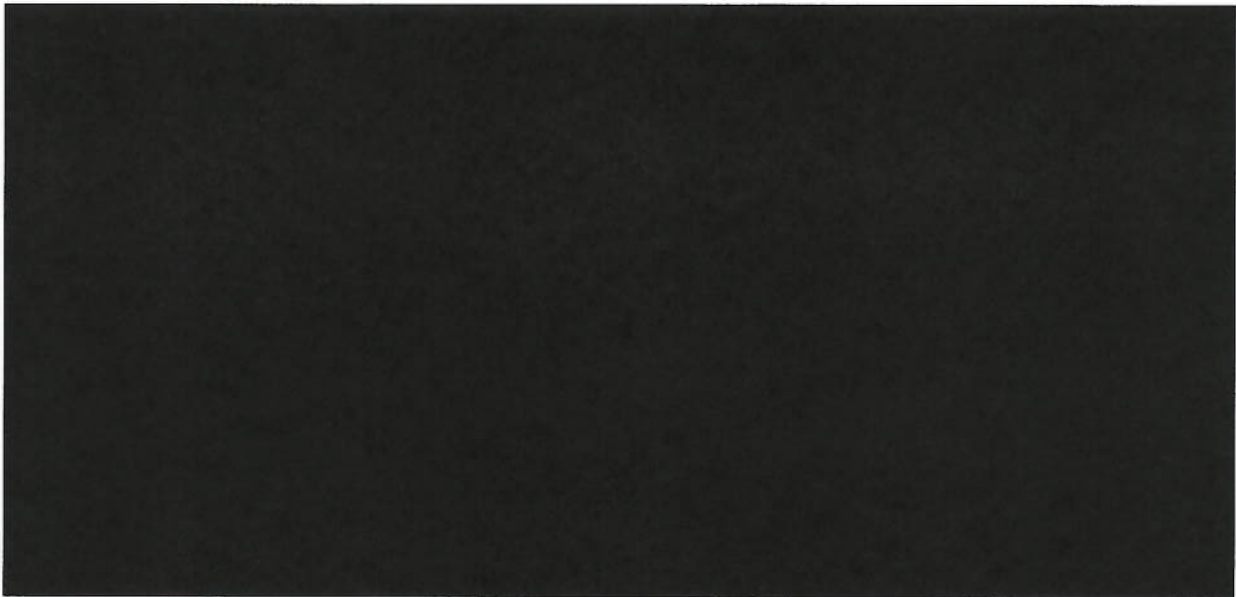


## **Garda Internal Audit Service – Governance and Management of Information and Communication Technology (ICT) Projects**

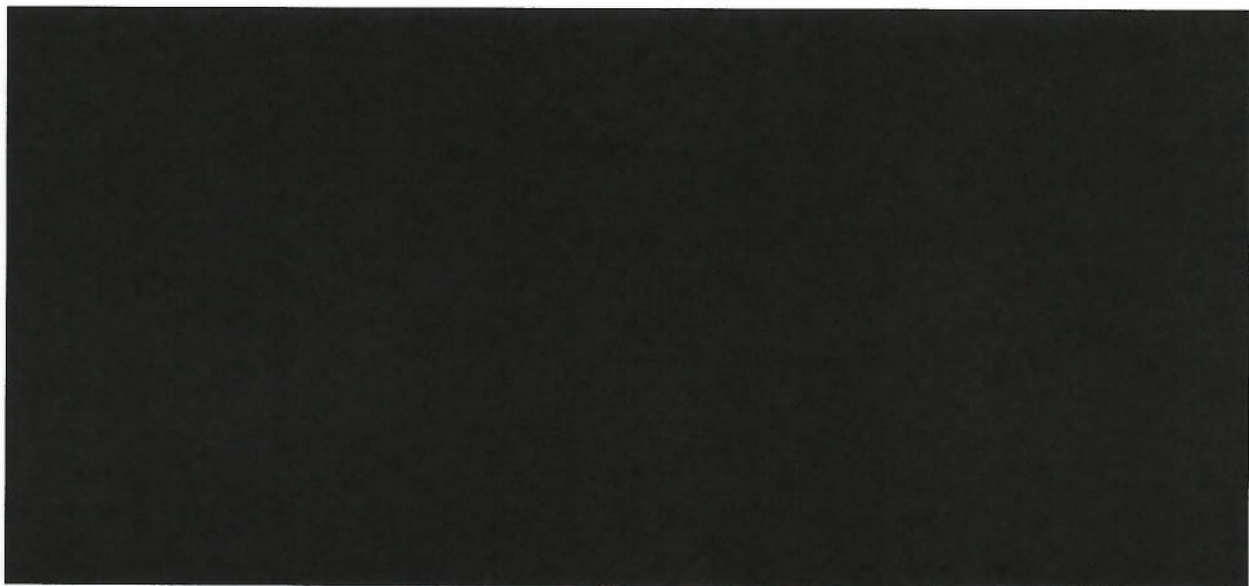


The Executive Director of Finance and Services is represented on the ICT Governance Board as are other programme boards within An Garda Síochána and external expertise is provided by DPER and DOJE.

There was evidence from the minutes that risks in relation to the delivery of projects including finance, resources, training  are discussed and actioned.



### **2. ICT Strategic Plan**



Efforts should be made during the annual Estimates planning process to involve the Executive Director ICT and Governance Board to ensure that adequate provision is made to improve the Garda ICT systems and ensure that they are fit for purpose.

### **Update in Relation to the Issue**

A new Digital Strategy for An Garda Síochána was published in 2019. This covers the period 2019-2023. The Garda Síochána Strategy, the Report of the Commission on the Future of Policing in Ireland, the 'A Policing Service for the Future' implementation plan and the Public Service ICT Strategy are all reflected in the new Strategy.

ICT and Finance Directorate are in regular contact to identify budgetary requirements for the years ahead, with ICT providing estimates of the required funding to support ongoing business as usual activities in addition to new projects under the modernisation programme.

**Originally considered high risk now considered **medium risk**.**

### **3. Cost and Budgeting**

#### **Finding from Original Audit**

No cost reports to provide a detailed breakdown of individual project costs were made available at the time of the Audit. Because the 'projects' were classified as 'maintenance' the detailed breakdown of individual works costs is not readily available. They are bundled in the overall continuing maintenance figures for ICT.

Consequently, from the information available, the audit was not able to satisfactorily establish the detailed costs and scrutinise any cost monitoring processes for the sampled projects.

There is a lack of evidence of measuring outcomes to ascertain the value contribution to the strategic objectives of the organisation.

Following on from other recent audit work which identified deficiencies in the capacity to oversee contracted ICT services/projects and related procurement, budgeting and finance, GIAS is of the view that there is an opportunity to improve interaction with the Finance and Procurement offices.

Costing and budget management for the ICT Directorate would benefit from the allocation of staff with experience / skills in Economic Analysis to support the Office of the Executive Director ICT. Typically, these skills are provided in the Civil Service by Administrative Officers.

## **Recommendations**

Project costs requiring capital and current expenditure (including maintenance projects) should be closely monitored and regularly reported on by the Project Manager as part of their project meetings. Records, including any changes should be maintained and available for audit purposes.

Costs for each project should be calculated in consultation with the Finance Directorate, recorded, closely monitored and reported on by the Project Manager.

ICT management must arrange for all procurement related to ICT projects or maintenance to be managed through the Procurement Officer, Finance Directorate.

The allocation of civil servants at Administrative Officer should be considered to provide expertise and support to the Project Managers.

## **Update in Relation to the Issue**

Expenditure across all ICT projects and support activities is reported on a monthly basis against ICT Project Codes and Subheads. Project Managers are responsible for identifying the budget requirements for any new project, and these will be approved through the PPMO process. Project codes for all major projects have been identified, and the Finance Directorate support the creation of new project codes where required.


ICT staff have been identified to receive training on the systems used by Finance to generate reports, so ICT can establish self-service access to up-to-date expenditure records.

There is a procurement team within ICT who manage the bulk of procurement requirements for the section. Major procurement activities are forwarded the Procurement Officer, Finance Directorate, who also assists with queries regarding procurement activities from the ICT team.

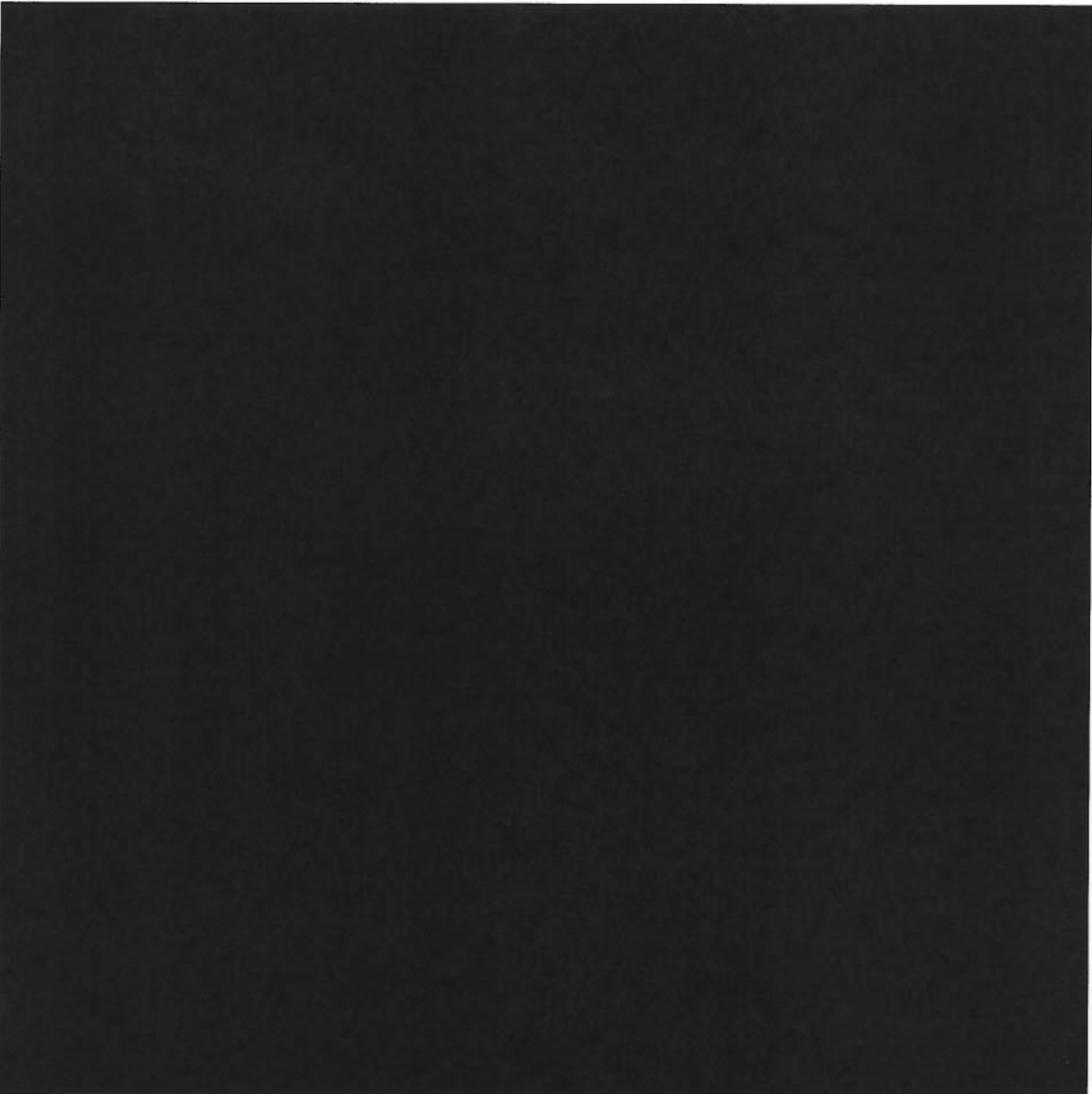
All procurement activities are in line with OGP rules and guidelines.

## **4. Project Management Framework**

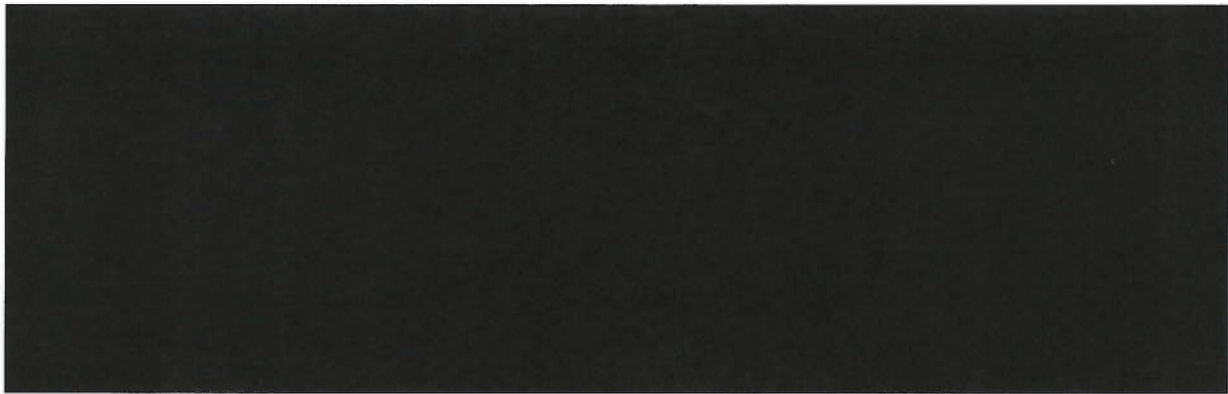
**Garda Internal Audit Service – Governance and Management of Information and  
Communication Technology (ICT) Projects**



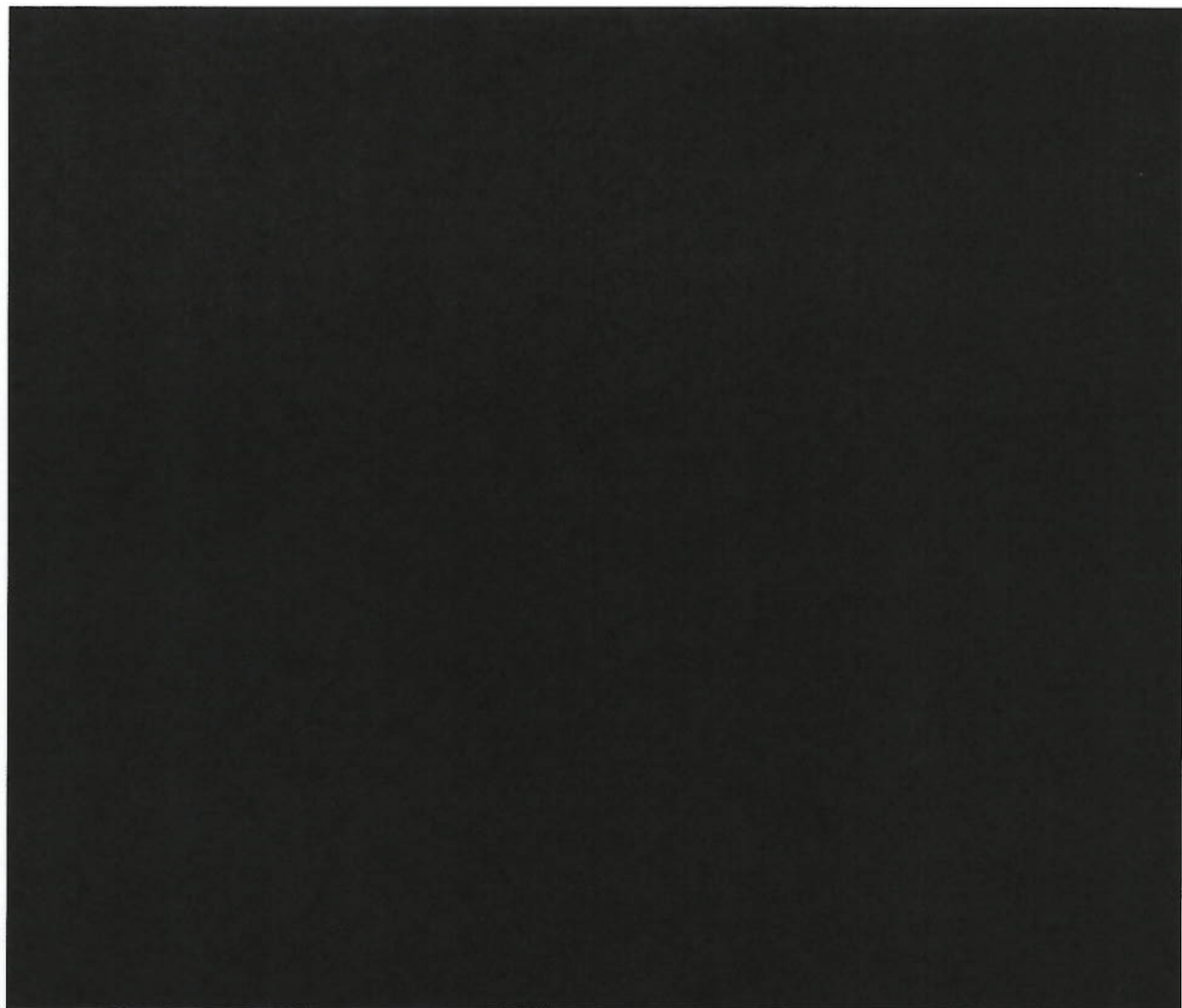
Based on our discussions with key ICT personnel at the time of audit, most of the works undertaken by the ICT are maintenance in nature, and thus, do not go through the formal project management framework. We note that as a result there are no defined criteria in place to assist the ICT staff in determining whether work falls under 'maintenance work' or a 'project' which should follow the project management framework. While the extent of work and expenditure might vary, GIAS is of the view that both fall within the definition above. However, development of clear and separate 'project' and 'maintenance' documents covering any differences in approach, policy, procedure, process, etc. would be beneficial and improve efficiency.



**Garda Internal Audit Service – Governance and Management of Information and Communication Technology (ICT) Projects**



A new ICT Business Management Office has been established which will encompass an ICT Project & Portfolio Management Office. There are currently 1x APO, 2x HEO's and 2x EO's in this team, although it is expected that additional resources will be required to manage all functions that are planned for the team. Of particular need will be dedicated technical skilled business architects and business analysts; for now, support for such activities is arranged through supporting teams in ICT (Design Authority & Enterprise Architecture).





## **ACKNOWLEDGEMENTS**

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

*Niall Kelly*

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Head of Internal Audit

Date: 14/02/20

**Garda Internal Audit Service – Governance and Management of Information and  
Communication Technology (ICT) Projects**

**Requester Name:** - Audit Report - Travel & Subsistence Expenditure in Procurement Section in 2018 File FOI-000291-2020

Page No	Description of Document	Deletions	Relevant Section of FOI Acts	Reason for Redaction	Decision Maker's Decision
1	Cover Page	0			Grant
2	Circulation Control	0			Grant
3	Contents	0			Grant
4-5	Executive Summary	3	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
6-7	Audit Report	2	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
8-20	Findings & Recommendations	20	Part 1(n) of Schedule 1; Section 37(1)	Outside the Scope of the FOI Act; Personal Information	Part Grant
21	Appendix 1	0			Grant



# **AUDIT REPORT**



## **Travel and Subsistence Expenditure in Procurement Section in 2018**

**May 2019**

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## Circulation Control

Sent for Management Response to: Procurement Section  
Date: 20/05/2019

Management Response Received from: Procurement Section  
Date: 24/06/2019

Final Report Peer Reviewed: Adele Picard, GIAS  
Date: 08/2019

Final Report sent to: Office of the Garda Commissioner  
Office of the CAO  
Director of Finance and Services  
Date: 02/09/2019

Final Report sent to: Garda Audit and Risk Committee  
Date: 11/11/2019

Final Report sent to: C&AG  
Date: 19/11/2019

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## 1. Executive Summary

### 1.1 Introduction

An Garda Síochána has a responsibility to use money effectively and efficiently. The Commission's Report on the Future of Policing in Ireland recommends better management within existing resources. It also points out that the implementation of strategic reforms will deliver substantive benefits in return for any additional investment.

In September 2018, the Commissioner gave a public commitment to ensure An Garda Síochána remains within its allocated budget. The Commissioner stated that his first priority was to understand how the organisation was spending money.

[REDACTED]

With this in mind, GIAS decided to examine the Travel and Subsistence payments paid in 2018 to staff in the Procurement Section, Garda Headquarters. The aim of the audit was to identify opportunities for increased efficiencies to the expenditure to ensure prudence and transparency in the management of public / voted monies and to make recommendations for future developments / improvements / cost savings.

While it is acknowledged that circumstances dictate a certain level of expenditure, continuing efforts by management are required to maintain spending within limits. Financial / budgetary management should continue to be discussed regularly at Management meetings.

GIAS wish to thank the personnel in the Payroll Shared Services Centre and Executive Director Finance and Services who assisted by providing data to carry out this audit.

### 1.2 Audit Opinion

GIAS can provide **limited assurance** that the money spent in 2018 on Travel and Subsistence in Procurement section represent good value.

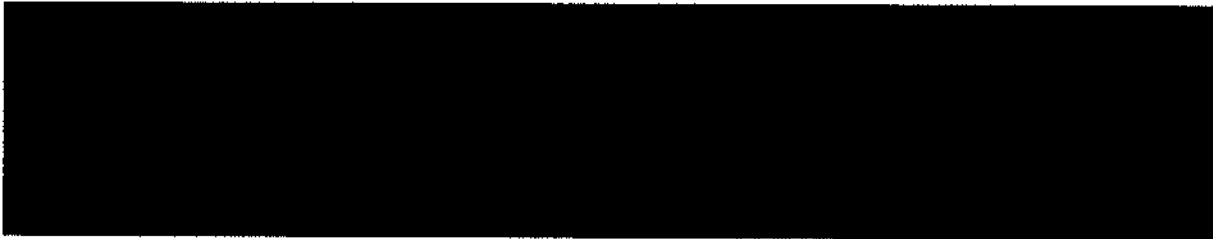
In relation to specific audit objectives, GIAS can provide:

- **Limited assurance** that the Payment of Travel and Subsistence to Procurement section staff is efficient and represents good value for the money to An Garda Síochána and our customers in terms of service provided. This represents **medium risk**.
- **Limited assurance** that the travel undertaken and the expenses paid promote good practice and a high standard of propriety, the need for economy, efficiency and effectiveness, as emphasised throughout the Garda Finance Code. This represents **medium risk**.

### 1.3 Main Findings and Recommendations

1. Substantial disproportion in Travel and Subsistence expenditure between 2017 and 2018.

The substantial disproportion between the 2017 and 2018 is very worrying and this trend should be examined in-depth by the local management. The reasons for travel should be closely analysed to identify areas that could benefit from a more efficient business approach.



## **2. Audit Report**

### **2.1 Background**

This audit is part of a wider series of audits relating to the Finance and Services Directorate.

This report represents an audit of the management and control systems applied by the local management in the Procurement section in relation to expenditure on Travel and Subsistence (T&S) [REDACTED]

The expenditure incurred from the Garda Vote was in relation to both Domestic and Foreign T&S for both Garda Members and Garda Staff.

Total expenditure in 2018 was €16,247.39, representing an increase of 403% compared with the previous year.

The Procurement Section supplies uniform, furniture and white goods and other services to An Garda Síochána. The Section is managed by an Assistant Principal Officer (Head of Procurement) and a Garda Superintendent and liaises with Estate Management Section and the Office of Public Works, as well as other Service-providers in providing these services<sup>1</sup>. It is unclear why such high volume of travel is required from employees attached to this section.

### **2.2 Audit Scope and Methodology**

The audit had the following objectives:

- To ascertain the accuracy and legitimacy of payments made to employees in relation to T&S claims.
- To provide assurance in relation to the authorisation and approval of T&S claims.
- To ascertain that the claims were complied with the Garda and Department of Finance Guidelines and Circulars.
- To ascertain that the money spent represents good value for money to An Garda Síochána and our customers in terms of service provided.
- To identify opportunities for increased efficiencies to the Garda Payroll and make recommendations for future developments/ improvements / cost savings.

This audit uses a risk-based approach including a level of compliance testing and verification as part of the audit methodology.

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<sup>1</sup> As described on the Garda Portal.

The audit examined expenditure from the [REDACTED] during the period 1<sup>st</sup> January, 2018 to 31<sup>st</sup> December, 2018.

Information was sought from the Payroll Shared Services Centre and Executive Director Finance and Services, as required, to carry out our audit more efficiently.

All T&S claims for the Procurement Section for 2018 were examined with corresponding A.85s when applicable.

Following this, an analytical review of the information gathered was undertaken.

### **2.3 Exclusions**

Day to day management of the Procurement Section was excluded from this audit's scope.

### 3. Findings and Recommendations

#### a. Expected Control

The level of Travel and Substance expenditure incurred during a year is reasonable and predictable to allow efficient oversight and budget management.

#### Finding

Procurement Section Travel and Subsistence			
	2017	2018	% Increase
Domestic			
Total	€2337.37	€14247.83	510
Foreign			
Total	€892.66	€1999.56	124
Grand Total	€3,230.03	€16,247.39	403

The data gathered and analysed was in relation to ten personnel (Garda Members and Staff) attached to the Procurement Section, Garda Headquarters.

In 2017, the total expenditure for Domestic and Foreign T&S was €3,230.03. In 2018, the same type of expenditure totalled €16,247.39, which represents 403% of an increase. There was a 510% increase in the Domestic T&S claims for the section in this period.

Claims of [REDACTED] Garda Members for the year 2018 amounted to €11,883.78, which represents 73% of the total value of T&S claims for the section. The highest claimants [REDACTED] received respectively €5,476.72, €2,867.55, €1,959.96 and €1,579.55.

The lowest earner [REDACTED] claimed €249.62 for the 2018.

GIAS compared this expenditure with the Estate Management section, which is similar in size and undertakes some travel as part of their standard operating procedure. The total expenditure for the Domestic and Foreign T&S in 2018 was €10,715.74, which is 35% less than that of the Procurement Section.

#### Recommendations

##### Priority 1

The substantial disproportion between the 2017 and 2018 is very worrying and this trend should be examined in-depth by the local management. The reasons for travel



should be closely analysed to identify areas that could benefit from a more efficient business approach.

### **Management Response**

*Firstly, it is important to add context to the staffing levels of the Procurement Section, which service the procurement needs of the organisation of over 14,000 sworn members, approximately, 3,000 Garda Staff and the nationwide network of stations and offices required to carry out our core policing functions. These service needs include but are not limited to uniform sourcing, testing and provision, specialist equipment sourcing, testing and provision and white goods and furniture sourcing, testing and provision. This service need also requires the completion of tendering processes, quality control testing and sampling and piloting for suitability. In addition to these roles, staff from the Procurement Section assist on major operations with regard to equipment and logistics required for significant events occurring in this jurisdiction such as the visit of President Trump. The section has been responsible for delivering large projects to the Organisation on time and within budget. Additionally the Procurement Section is represented on a number of working groups with regard to uniform and equipment strategy planning for the organisation. On a daily basis, it also processes a large volume of applications from all areas of An Garda Síochána requiring various items of uniform and equipment.*

*The small staffing levels of the Procurement Section servicing the multiple needs of a complex multi-purpose organisation with staff numbers the size of An Garda Síochána are significantly lower than staffing levels that would be found in similar private industry or in similar international police services. This results in the limited number of staff having to work additional hours and carry out multiple functions and tasks beyond what should ordinarily be expected of them. It is only through the dedication and commitment of this small number of staff that the Procurement Section is able to meet the extensive demands placed upon it. The expertise gained by this small number of staff further results in them being requested to assist in projects and major event planning which often necessitates travel to various locations.*

*An examination of the 2018 claims was undertaken.*

*2018 was a year of significant multi-million euro projects undertaken by the Procurement Section on top of normal service provision. One such project involved the proposed provision of a new style uniform to frontline operational Garda members of An Garda Síochána. This arose out of the Garda Cultural Audit and was determined an organisational priority project which was incorporated as a pillar within the Commission on Future of Policing. There was a time pressure attributed to this project and this was a substantial undertaking as it involved a very significant change to the Garda uniform. This process involved the implementation of a Pilot Process at 3 stations at Tallaght in the DMR, Henry Street in Limerick and Bunclody in Wexford to test a new proposed type of uniform for suitability, durability, functionality and style as well as engagement and meetings with the supplier to meet required organisational specifications.*

*In advance and throughout the duration of this pilot process a research and design phase had to be completed which involved significant collaboration with the service*

*provider which is based in Derry. This research and design phase involved travel to Derry on a number of occasions by the Garda members conducting this pilot on behalf of the organisation. In addition, travel was required to the Pilot station locations to ensure that the sample uniforms being piloted were delivered, members fitted and pilot assessment requirements completed. The travel of one/two members from procurement to these pilot stations was deemed more prudent than the 200 members traveling to Dublin to be fitted and issued with the new uniform. Similarly the pilot assessment phase involved quantitative interviewing feedback with the testers where again it was deemed more prudent for one/two members from Procurement to travel to those stations than to have those 200 members travel to Dublin. This project involved meetings with the supplier, the members testing at the Pilot Station, the Representative Associations and with management throughout 2018. It should be noted that on almost all occasions except for specific reasons no overnight subsistence was claimed. Public Transport was not a viable option owing to the locations being visited, the members at the Pilot station being interviewed during their shift period (Often late at night or early in the morning) and the fact that samples uniforms and related documentation were required to be transported.*

*The Garda Station building and refurbishment programme 2016 – 2021 included the building and fitting of Kevin Street Divisional Headquarters and Galway Regional Headquarters in 2018.*

*The new builds in particular were multi million Euro projects identified as priority projects and it was essential that these were fitted out to the highest standard achieving best value for money.*

*The role of the procurement co-ordinator includes the responsibility for fitting out of the Garda Stations*

*Public transport was not a viable option owing to the locations being visited and the length of time required on site could not be pre –determined. Site visits require consideration and examination of each workspace, their function, staffing levels and IT and Telecoms available. This was carried out on site with all the relevant stakeholders and it was necessary and deemed more prudent to meet with stakeholders on site to carry out this function. Stakeholders on site include architects, contractors, OPW staff, OPW Furniture Division staff, Contractors for office furniture, storage systems, Firearms storage and appointed representatives from Garda Stations. In these cases, travel to the sites was necessary on a number of occasions in 2018 to assist with and address issues that arose with regard to the fit out stage of these significant projects. These were necessary to ensure the expenditure was monitored and best value was achieved whilst meeting the demands of the stakeholders concerned.*

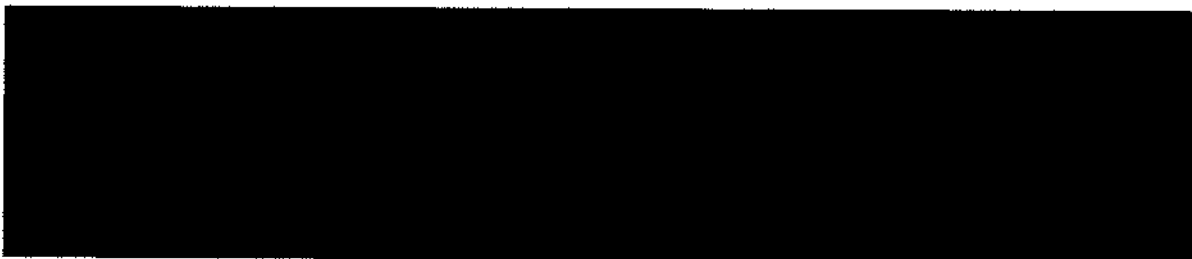
*The number of site visits and inspections conducted was monitored and kept to the minimum required given such large-scale building projects. It should also be noted that on almost all occasions except for specific reasons no overnight subsistence was claimed.*

*Furthermore, given the small number of staff it is not possible to appoint personnel to just one project at a time so all staff members have to simultaneously manage multiple*

*portfolios. Another factor that needs to be considered is that not all staff at the Procurement Section are available to conduct additional duties or to travel outside of office hours as required and therefore quite often an extra level of burden is placed on those few who continuously make themselves available and who have the relevant expertise.*

*The existence and nature of these substantial projects all being undertaken in one year by a very small number of staff in addition to the day-to-day requirements of the Procurement Section is ultimately what has led to the increase in that period of travel and subsistence claims. For the reasons outlined, the money spent in this period to achieve the outcomes delivered whilst representing an increase of 403% was in fact relatively low in terms of monetary outlay for the duties being undertaken and results achieved as outlined and represent very good value for money to An Garda Síochána. There would have been significant costs and expenses accrued by the organisation by bringing in external research and design experts for the uniform project similarly to have brought in an additional project manager from within the organisation to complete these projects would have much higher wage costs and would also accrue similar travel and subsistence claims. Considering the small number of procurement staff involved, to conduct these projects in addition to maintaining their normal day-to-day duties and responsibilities represents, in my view an increased level of productivity and efficiency in labour output.*

**GIAS Note:** GIAS is cognisant of the inadequacy of staffing level in the Procurement Section and recognise how valuable the service this section provides. However, we do not agree with the explanation that the section 'has been responsible for delivering large projects to the Organisation on time and within budget'; this role, we believe, is reserved for the Strategic Transformation Office. The quantitative interviewing feedback as a reason for excessive travel is not satisfying (this could have been conducted through the *Survey Monkey* or other online services), and the justifications for travel were not fully evident in all cases.



GIAS reviewed spending on Travel and Subsistence from January till July 2019. The total spend for this period amounted to €7,376.01 with the same highest earners as in 2018 claiming respectively €3,606.39, €1,403.65 and €1,367.16. Based on this data, GIAS extrapolated further costs for T&S in 2019 to closely match the one from 2018.

### 3.2 Expected Control

All T&S claims are prepared according to the guidelines from the Finance Code 'claims for expenses will be prepared as soon as possible after the termination of the duty. Claims unduly delayed will be accompanied by a report outlining the cause of the delay.'<sup>2</sup>

#### Finding

From the sample of claims tested, 58.5% were found to have been submitted more than 1 month after the duty took place. None of the late claim was accompanied by a report outlining the reason for the delay.

The satisfactory approval of such claims is compromised, particularly where a significant period of time has elapsed between the date the duty was performed and the date the claim was submitted for approval.

Delays in furnishing claims also result in T&S expenses being charged to incorrect budgetary periods. Where claims are of significant value this has a large impact on budgets and makes the control and management of budgets very difficult at District / Section level.

During audit projects, GIAS has highlighted efficient systems where Local Management play a key role in the prompt submission of T&S claims.

#### Recommendations

##### Priority 1

A significant effort has been made in recent years to direct Garda Members and Garda Staff to submit Travel & Subsistence claims promptly. It is recommended that existing controls be complied with and that, if necessary, further procedures be put in place to ensure that claims are submitted promptly. All late claims must be accompanied by a report outlining the cause for the delay and where necessary approval from the Executive Director of Finance.

GIAS recommends an efficient system in place, whereby each member is required to verify that they submitted all T&S claims in respect of the previous roster period when

<sup>2</sup> Garda Síochána (Finance) Code, Chapter (F) 1.13.

they are submitting their Form A85. GIAS found this system to be working effectively, bringing consistency and oversight to budget management.

GIAS strongly recommend that the Procurement Officer / Superintendent Procurement review the current procedures with a view to implementing a similar system whereby T&S claims would be required to be submitted as part of end of roster A85 returns. As well as enabling more effective monitoring of members claims, this would more appropriately facilitate the budgetary management and reconciliation of the two Subheads (T&S and Overtime) within the section.

### Priority 2

All Garda Members and Garda Staff should be reminded of the need to submit claims promptly after the termination of the duty concerned in accordance with Code [F] 1.13 and [F] 1.17. Prior approval is required before payment of claims over 1 year old as per Code [F] 1.13(3).

### Further Actions

As the claims from Procurement section are processed and approved for payment by the Finance Section in Garda Headquarters, GIAS will be communicating with Executive Director Finance and Services to request appropriate attention.

### Management Response

*The Superintendent in the Procurement section was aware of the duties carried out by Garda members at all times, and of the project portfolios assigned to each member, all travel would have been verbally agreed in advance, and when signing off claims, the Superintendent would have had personal knowledge of the tasks being performed at all times.*

*The late claims were often as a result of, at times, an excessive workload being carried out by a small dedicated team, meeting the needs of a large complicated organisation.*

*A review of the current process whereby claims has been submitted has been undertaken, and in future all expenditure will be sanctioned in advance and the claims for overtime submitted in a timely manner.*

*Additional financial training will be provided to the procurement section to assist in the prompt processing of claims, and all staff, both Garda members, and Garda Staff advised of the correct procedures for submitting claims.*

### 3.3 Expected Control

All T&S claims are prepared accurately, neatly with sufficient details and supporting documentation. All rates claimed are correct and in accordance with guidelines.

The T&S claims correspond with the claimant's A.85.

## **Finding**

- The detail recorded on FMS2 claim forms is, in many instances, insufficient in terms of the nature of duty performed.
- Supporting documentation for courses attended was not in evidence e.g. firearm training.
- Some forms are not completed clearly or legibly.
- Some of the forms are handwritten with many alternations and crossovers, which were not certified or dated by the claimant.
- The details of the nature of duty/description of expenses are very vague.
- There was no evidence of sanctions for overtime incurred.
- The audit noted that, except for one Garda Member, Garda Members were not using Colum 3 on the FMS2 forms (time absent from their permanent station).
- In one instance, the signature of a countersigning person was missing and in another example, the countersigned was the same person as the approver.
- Evidence of incorrect rates claimed e.g. when overnight rate was claimed for a 24h period, an 8<12h subsistence rate was also claimed.
- Distances claimed are overestimated in some cases.
- All A.85 are typed. However, GIAS found that there are multiply discrepancies between the A.85 and the FMS2. These are in relation to:
  - The nature of duty (A.85s read Procurement Duty where FMS2 records travel for this day).
  - Time recorded on the FMS2 differs from that recorded on A.85.
  - Hand written corrections of ordinary tour or period of extra duty. This indicates carelessness and confirmed the advanced completing of forms by Garda Members.
  - One A.85 was not submitted as requested. When GIAS enquired, we were informed that the member 'forgot' to submit this A.85 at the roster end (May 2018) and we were offered an uncertified copy of a generic A.85

It is GIAS opinion that because the A.85s were populated in advance, any changes to the working arrangement of the member (e.g. travel) was not always properly reflected or explained on the form.

## Recommendations

### Priority 1

Compliance with the Garda Code, HQ Directives and DPER guidelines is mandatory for all employees.

Garda Code [F] Chapter 1 deals with procedures for making claims through the FMS system. The nature of duty should be clearly detailed on all claim forms. Supporting documentation and proof of course attendance should be attached to claims.

GIAS recommend that procedures be put in place whereby copies of court attendance sheets are supplied as part of any FMS2 claims as proof of attendance.

GIAS recommend that Local Management put procedure in place where any T&S claim submitted for payment will be accompany by a relevant A.85. Assimilation of Forms A85 and FMS2 could largely resolve discrepancy issues.

The Finance Section should not hesitate to query claims or to return illegible or incomplete forms to Garda Members or Garda Staff for correction.

### Priority 3

Members should be encouraged to use the AA Routeplanner website for accurately calculating the mileage incurred for consistency reason.

As the A.85 is an official record of duty performed, members should take extra care when completing their A.85 in compliance with the Garda Code.

Sanction for Overtime should be applied for in advance where possible. Where oral instructions are issued, this should be referenced and sanction attached to the A85 at the earliest opportunity and before roster end.

## Further Actions

As the claims from Procurement section are processed and approved for payment by the Finance Section in Garda Headquarters, GIAS will be communicating with Executive Director Finance and Services to request appropriate attention.

## Management Response

*A review of the current claims process has been undertaken, and in future all expenditure will be sanctioned in advance and the claim for overtime submitted in a timely manner.*

*Additional financial training will be provided to the procurement section to assist in the prompt processing of claims, and all staff, both Garda members, and Garda Staff advised of the correct procedures for submitting claims.*

### 3.4 Expected Control

Having regard to the high number of official cars available in Garda Headquarters, authority to use private cars on duty is to be kept to a minimum.

Motor travel incurred by Sergeant and Garda ranks using their own cars does not exceed specific limits (483 kilometres per month) set out in the Garda Síochána (Finance) Code. Exceptional circumstances where limits are exceeded, are authorised, fully explained and certified by member's Chief Superintendent who then submits any such exceptional case to his Assistant Commissioner for approval and sanction prior to the claim being processed.

Where the Section is headed by a Garda Staff member that person is responsible for the entire budget of the Section and approves significant claims.

### Finding

GIAS have sampled claims made by [REDACTED] Garda Members. [REDACTED] complied with the specified monthly limits.

The [REDACTED] exceeded their monthly-allocated mileage substantially:

- The average mileage claimed per month was 644km and 604km respectively.
- [REDACTED]
- 40% of Garda Member's claims lack evidence of permission to use private car. The rest of the claims were permitted retrospectively up to 11 months after the journey took place.
- [REDACTED]
- No explanation was evident of certification by Senior Management in the Section in relation to exceeding the monthly allocation.
- Significant expenditure by [REDACTED] was not approved on the FMS2 forms examined during this audit. [REDACTED]



- No approval or sanction from Assistant Commissioner or equivalent is in evidence.
- The claims are released for payment by the Executive Director Finance and Services.

The Procurement Section supplies uniform, furniture and white goods and other services to An Garda Síochána. The Section is managed by an Assistant Principal Officer (Head of Procurement) and a Garda Superintendent and liaises with Estate Management Section and the Office of Public Works, as well as other Service-providers in providing these services<sup>3</sup>. It is unclear why such high volume of travel is required from employees attached to this section.

## Recommendations

### Priority 1

Compliance with the Garda Code, HQ Directives and DPER guidelines is mandatory for all employees.

One Senior Officer (either Garda Member or Garda Staff) should be the budget-holder for the entire budget of the section and should approve all expenditure.

The reasons for excess travelling should be examined in depth by the local management. Where reasons for travel are unclear or not stated on the FMS2, the claim should not be approved for payment.

The use of a private vehicle should be kept to a minimum and other methods of transport should be encouraged i.e., public transport, Details or official vehicle. Where the use of a private vehicle is necessary, permission for its use must be applied for in advance of the journey or if given orally, as soon as the journey takes place.

## Further Actions

As the claims from Procurement section are processed and approved for payment by the Finance Section in Garda Headquarters, GIAS will be communicating with Executive Director Finance and Services to request appropriate attention.

### Management Response

*introduction of the pilot operational uniform and the building of key infrastructural projects, Kevin St and Wexford Garda Station, which contributed to the significant increase in T&S for the year.*

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<sup>3</sup> As described on the Garda Portal.

*The uniform was provided by a company in Derry, which necessitated several visits, while the uniform itself was trialed in a number of stations including Tallaght, Limerick and the DMR, all of which required procurement staff to visit and interview members on the new uniform.*

*It was important that Procurement Staff were available to advise on the fit-out of Kevin St and Wexford Garda Stations, in order to achieve best value for money while maintaining a high quality result.*

*The Superintendent in the procurement section is also responsible for several operation units, such as the Dog unit, and his expertise and experience in Garda duties, is of immense benefit to the procurement section.*

*A review of the current claims process has been undertaken, and in future all expenditure will be sanctioned in advance and the claim for overtime submitted in a timely manner.*

*Additional financial training will be provided to the procurement section to assist in the prompt processing of claims, and all staff, both Garda members, and Garda Staff advised of the correct procedures for submitting claims*

### **3.5 Expected Control**

There is a valid reason with a detailed description attached to every claim to support the need for travel. Prudence in using public money is in evidence.

### **Finding**

GIAS found it difficult to ascertain the project being undertaken and the purpose for the travel incurred. A significant amount of FMS2 Forms and applications to use private vehicle did not state the reason for travel. GIAS was able to ascertain the number of time locations were visited:

- 4 trips Henry Street (only one claim contains the reason for the visit).
- 2 trips Tallaght Garda Station (reasons unclear).
- 6 trips Derry reason stated as Hunter Apparel

- 1 trip to Derry reason as procurement duties.
- 3 trips with 2 overnights Henry Street Garda Station
- 3 trips Tallaght Garda Station
- 2 trips to location described as 'City North'.

- 1 Tallaght Garda Station on a Bank Holiday
- 2 Trips to Limerick Garda Station

Multiple locations for reason as 'new build' and 'refurbishment assessment':

- 12 times Kevin Street Garda Station
- 6 times Galway Garda Station

Local Management should note that the highest earner made **50** individual trips, some of them to the same locations, between November 2017 and December 2018. This is evidence of poor time management and is not prudent use of public money.

██████████ undertook an official duty on a Bank Holiday resulting in the Garda organisation incurring substantial costs in overtime and Public Holiday Allowance.

██████████ attended court sitting on multiple occasions (5). There is no court certificate in evidence and the location is not provided on the FMS2 for one trip.

The examination identified that on four occasions, two members claimed separate mileage for travel on the same day to the same locations. This is in breach of Public Service guidelines and does not represent ethical behaviour nor does it constitute good value for public money.

## Recommendations

### Priority 2

Compliance with the Garda Code, HQ Directives and DPER guidelines is mandatory for all employees.

Management should ensure that all claims are scrutinised for validity as well as accuracy before being approved for payment.

The members should be reminded of the absolute need to treat public money with prudence.

### Management Response

*A review of the current claims process has been undertaken, and in future all expenditure will be sanctioned in advance and the claim for overtime submitted in a timely manner.*

*Additional financial training will be provided to the procurement section to assist in the prompt processing of claims, and all staff, both Garda members, and Garda Staff advised of the correct procedures for submitting claims*

## 3.6 Expected Control

There is evidence of using Public Transport where available in compliance with the Code and with DPER guidelines on T&S. If using private car constitutes better value for money, a detailed explanation is provided.

## **Finding**

From the audit testing performed, it is evident that an adequate consideration was not given to the use of public transport services.

In all samples tested, if an application outlining the case for using a private vehicle on duty was attached to the T&S claim, the part for the estimated cost of the public transport was left blank or was crossed out. Therefore, any calculation of value or consideration of using private transport over public is not in evidence or properly documented.

## **Recommendations**

### **Priority 2**

Compliance with the Garda Code, HQ Directives and DPER guidelines is mandatory for all employees

Estimating cost of the public transport must be observed.

Regular supervisory review will ensure compliance.

### **Management Response**

*A review of the current claims process has been undertaken, and in future all expenditure will be sanctioned in advance and the claim for overtime submitted in a timely manner.*

*Additional financial training will be provided to the procurement section to assist in the prompt processing of claims, and all staff, both Garda members, and Garda Staff advised of the correct procedures for submitting claims*

**Niall Kelly**

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Head of Internal Audit

Date: 02/09/19

## **APPENDIX 1 - Categorisation of Audit Findings**

The findings in this report have been categorised using a formalised assessment process as follows;

**Priority 1:** Where both the impact of the control weaknesses on the operations of the Division and the likelihood of occurrence is considered to be high. Priority 1 issues need to be given immediate attention by management as this represents **high risk**.

**Priority 2:** Where one of either the impact of the control weakness on the operations of the Division or the likelihood of occurrence is considered to be high and the other is considered medium. Priority 2 issues need to be given attention by management as this represents **medium to high risk**.

**Priority 3:** Where one of either the impact of the control weakness on the operations of the Division or the likelihood of occurrence is considered to be medium and the other is considered low. Priority 3 issues need to be given attention by management as this represents **medium to low risk**.

**Priority 4:** Where both the impact of the control weak on the operations of the Division and the likelihood of occurrence is considered to be low. Management should keep Priority 4 issues under review as this represents **low risk**.