Requester Name: Conor Gallagher - Audit Report Corporate Communications				File FOI- 000229-2020	
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	0			Grant
3	Budget	0			Grant
4-6	Human Resources, Staff Accomadation & Welfare	4	Part 1(n) of Schedule 1 & Section 37(1)	Out of Scope & Personal Information	Part Grant
7	Overtime & Allowances	1	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
8	Time & Attendance	1	Part 1(n) of Schedule 1 & Section 37(1)	Out of Scope & Personal Information	Part Grant
9	Audit Report Corporate Communications	1	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
10	Fuel Invoices	6	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
11	Acknowledgement	0			Grant

Review Audit Report

Office of the Director of Corporate Communications

January 2020

INTRODUCTION

This report represents a review audit of the management and control systems applied by the Office of the Director of Corporate Communications. The Review Audit examines how the agreed recommendations of the Audit Report dated October 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

Mr. Andrew McLindon, Director of Corporate Communications, has responsibility for the Office of the Director of Corporate Communications.

As part of this review, a questionnaire drawn up by Internal Audit was completed by local management, which detailed the changes implemented on foot of the recommendations from the original audit report. GIAS decided that on site follow up was not necessary on the basis of the answers provided.

REVIEW AUDIT OPINION

Garda Internal Audit Service can provide **reasonable assurance** that the systems of internal control within the Office of the Director of Communications are adequate.

Of the 4 high risk issues outstanding at the conclusion of the original audit, 3 have now been downgraded to low risk. Of the four medium risk issues identified in the original audit report two remain as medium risk and two have been downgraded to low risk.

GIAS note that the 2018 audit and recommendations are referenced as having been implemented in the most recent Risk Register provided to Internal Audit and dated quarter 3, 2019.

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

Originally considered High Risk and remaining High Risk

1. Budget

Finding from Original Audit
The Office of Corporate Communications has no devolved budget. This is highlighted as 'very high risk' in the local Risk Register, has been brought to the attention of senior management and was also highlighted to the audit team. The need for a clear budget provision to facilitate strategic planning, suitable technology and skilled staff was also highlighted by the Garda Inspectorate[1] in the context of reforming the structures of Garda communications.

The need for a devolved operating communications budget impacts negatively on the capacity to deliver the Corporate Communications Strategy, plan appropriate media and other campaigns, and deliver internal information to support and meet APSFF commitments.

The allocation of a budget would reduce reliance on other business owners and give greater independence to the Director and the Commissioner. A devolved budget would reduce uncertainty and dependence on the APSFF and facilitate planning for the Communications Centre. It would provide some operating scope for non-APSFF related communications and campaigns as well as facilitating staff training.

Recommendation
In addition to any STO or other internal sources related to specific events or campaigns, a devolved budget should be allocated by the Director of Finance and Services with the approval of the Commissioner so as to ensure that the Corporate Communications Strategy and APSFF commitments are met.

Update in Relation to the Issue
In the management response to the audit report the findings and recommendations were accepted.

GIAS have been informed that a Devolved Budget has been requested from Executive Director Finance and Service on 2 November, 2018. This has yet to be approved.

GIAS have been further informed that with the transfer of the Crimecall office to the Office of Corporate Communications without the associated budget, additional costings have been incurred by the existing budget. GIAS have been informed that this has been raised with the Finance Directorate but that no additional funding has been made available.

[1] Report of the Garda Inspectorate – Changing Policing in Ireland, November 2015, Chapter 3, Part V

Originally considered High Risk now considered Low Risk

2. Human Resources

Finding from Original Audit
The Office of Corporate Communications is staffed from 7am to 11pm, 7 days a week. Out of hours cover is provided by Command and Control, Harcourt Square. The following tables show the number of personnel allocated to the office at the time of audit.

Garda Staff	
Director	1
Higher Executive Officer	1
Clerical Officer	5[2]
Total	7

Garda Members	
Superintendent	1
Inspector	1
Sergeant	7[3]
Total	9

[redacted]

[redacted] There are currently vacancies for 1 Superintendent, 2 Higher Executive Officers, 3 Executive Officers and 3 Clerical Officers.

A number of posts have been approved by the Policing Authority, including 1 Assistant Principle, 3 Higher Executive Officers and 6 Executive Officers.

Communications is an area ideally suited to the allocation of Garda Staff and the release of Garda Members to community policing.

Recommendation
The Director should pursue the matter of staff allocation with HR&PD through internal competition and training and the PAS panels to ensure the sanctioned positions are filled without delay. Specialist staff could also be sought through secondments or permanent transfers from other Departments or Agencies. In line with the Civilian by default policy, all appointments should be Garda Staff in order to release Garda Officers to front line policing.

Update in Relation to the Issue
GIAS have been informed that as of November 2019 all advertised staff positions were filled with specialist, skilled staff releasing a number of members to front-line duties.

[redacted]

[redacted]

6. Overtime and Allowances

Finding from Original Audit
The table below compares the expenditure for the Office of Corporate Communications in 2017/2018.

	YTD-Actual JUN-18	YTD-Actual JUN-17	Yr-on-Yr % Var. JUN-18
Salaries and Allowances €	504,212	567,807	-11
Overtime €	46,188	49,379	-6

It has already been highlighted that overtime is being continuously used to fill staffing shortages.

A sample of A85's and Civilian Overtime Claim forms were selected for audit and compared against Sick Leave Records and Annul Leave Forms as necessary. It was noted that members were not always completing the Advance Application Form for Overtime. It was confirmed, however, to the audit team that overtime is always sanctioned at least orally if not always in writing.

GIAS would like to acknowledge that it was of great assistance in auditing that the overtime claim forms were well organised and the system in place in the office ensured that all claims could be located easily.

Recommendations
GIAS reminds management that overtime must always be strictly monitored.

Prior approval for overtime hours should continue to be strictly controlled and overtime available on application for operational reasons with administrative overtime curtailed and only sanctioned in exceptional circumstances.

Update in Relation to the Issue
In the management response to the Audit Report the findings and recommendations were accepted.

GIAS have been informed that administrative overtime is not exceeded, and that all overtime is approved in advance with the purpose of maintaining a minimum level of staff. The Director of Corporate Communications further relates that the majority of Press Office hours relates to hours up to 2300 and weekend work. [redacted]

7. Time and Attendance

Finding from Original Audit
Management should review the recording of time and attendance for Garda Staff and progress to the official electronic Time and Attendance system. Consideration should be given to inclusion of all staff on the time and attendance system. As this Office has a significant requirement for work outside of the normal working hours there may be advantages and savings derived from the application of Civil Service Flexi – Time for all Garda Officers and Garda Staff. There may be benefits derived from flexi working and working from home or on an on-call basis at evenings/ weekends that would be beneficial for both the organisation and the employees.

Recommendations
Management should review the recording of time and attendance for Garda Staff and progress to the official electronic Time and Attendance System. Consideration should be given to inclusion of all staff on the Time and Attendance System. As this Office has a significant requirement for work outside of the normal working hours there may be advantages and savings derived from the application of Civil Service Flexi – Time for all Garda Officers and Garda Staff. There may be benefits derived from flexi working and working from home or on an on-call basis at evenings / weekends that would be beneficial for both the organisation and the employees.

Update in Relation to the Issue
In the management response to the Audit Report the findings and recommendations were accepted.

At present, Garda Staff and Garda Members continue to use Microsoft Outlook Calendar to record their attendance. In the management response to the original audit, the Office of Corporate Communications committed to trial the usage of the Kelio system in early 2019. During this review GIAS was informed that the system did not prove suitable to the office needs as it required excessive intervention and generated undue paper work. Local management stated that RDMS appears to be more suitable and the office reverted to Microsoft Outlook Calendar until the introduction of RDMS.

GIAS are satisfied with this explanation.

Originally considered Medium Risk now considered Low Risk

[redacted]

9. Fuel Invoices

Finding from Original Audit
There is one official vehicle attached to the office. Fuel receipts, [redacted] are kept on file in the office and were made available for audit. [redacted]

[redacted]

Recommendations
Members are reminded to take great care in completion of all official documentation.

[redacted]

The fuel invoice for this vehicle should be addressed to the Director of Corporate Communications so that reconciliations can take place. Fleet Management should be contacted in order to facilitate this change. A process will then be required to ensure reconciliation of fuel purchased and billed. Fuel invoices should be kept on file for audit purposes.

[redacted]

Update in Relation to the Issue
In the management response to the Audit Report the findings and Recommendations were accepted.

[redacted]

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

Head of Internal Audit
Date:04/02/2020