

An Garda Síochána

Oifig Saorála Faisnéise
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-000073-2017 Partially Granted

Dear i

I refer to your request, dated 23rd February 2017 and received on the 24th February 2017, 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 2014 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 is show below:

I would like copies of the following records.

The review audit of pay and pensions overpayments, May 2016.

The review examination of of SCRT by GPU and Garda Internal Audit, January 2017.

Both the Review audit and second review audit of DMR South Central, April 2016 and January 2017.

I wish to inform you that I have decided to partially grant your request on the 21st March 2017.

The purpose of this letter is to explain my decision.

1. Findings, particulars and reasons for decision.

On receipt of your request, the Garda Internal Audit Section was contacted and requested to provide the Internal Audits as listed above. This letter refers specially to the

- Review Audit DMR South Central Division April 2016.
- Second Review Audit DMR South Central Division January 2017

Part 1(n) of Schedule 1

In reviewing the records for both of these Audits, consideration has been given to Part 1(n) of Schedule 1 of the FOI Act which 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 the only Garda records falling within the scope of the provisions of the FOI Act are administrative records relating to human resources, finance or procurement. In this regard, specific records which do not relate to human resources, finance or procurement such as Garda operational matters are not provided as per the relevant Schedule of Records for each Audit report.

Therefore I am refusing the release of the operational policing activities under Part 1(n) of Schedule 1 of the FOI Act as these records relate to the core functions of An Garda Síochána which are excluded from the ambit of the Act. The redactions are set out in the attached Schedule of Records.

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-000073-2017**.

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: IE86B0F190001710026896
BIC: BOFIIIE2D

Seirbhísí gairmiúla póilínachta agus slándála a sholáthar le hiontaoibh, muinín agus tacaíocht na ndaoine ar a bhfreastalaimid

To deliver professional policing and security services with the trust, confidence and support of the people we serve

You must ensure that your FOI reference number (FOI-000073-17) 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 me by telephone at (046) 9036350.

Yours sincerely,

 SUPERINTENDENT
HELEN DEELY
FREEDOM OF INFORMATION OFFICER

24TH MARCH 2017

Page No	Description of document	Deletions	Relevant Section of FOI Acts	Reason for decision	Decision Maker's decision
1	Cover Sheet	0	N/A	N/A	Grant
2 to 4	Offices Examined / Review Methodology/Opinion	4	Part 1(n) of Schedule 1	Out of Scope	Partially Granted
5 to 7	Storage & Radios	4	Part 1(n) of Schedule 1	Out of Scope	Partially Granted
8 to 11	Evidence/Warrant Management	4	Part 1(n) of Schedule 2	Out of Scope	Partially Granted
12	Evidence/Warrant Management/Vehicles	2	Part 1(n) of Schedule 1	Out of Scope	Partially Granted
13	Vehicles/ Section 41	2	Part 1(n) of Schedule 1	Out of Scope	Partially Granted
14	Section 41/ Conclusion	3	Part 1(n) of Schedule 2	Out of Scope	Partially Granted
15	Acknowledgements	1	Part 1(n) of Schedule 1	Out of Scope	Partially Granted
			Total number of pages		15
			Total number of pages for full release		2
			Total number of pages for partial release		9
			Total number of pages being withheld		4

Review Audit



DMR South Central Division

April 2016

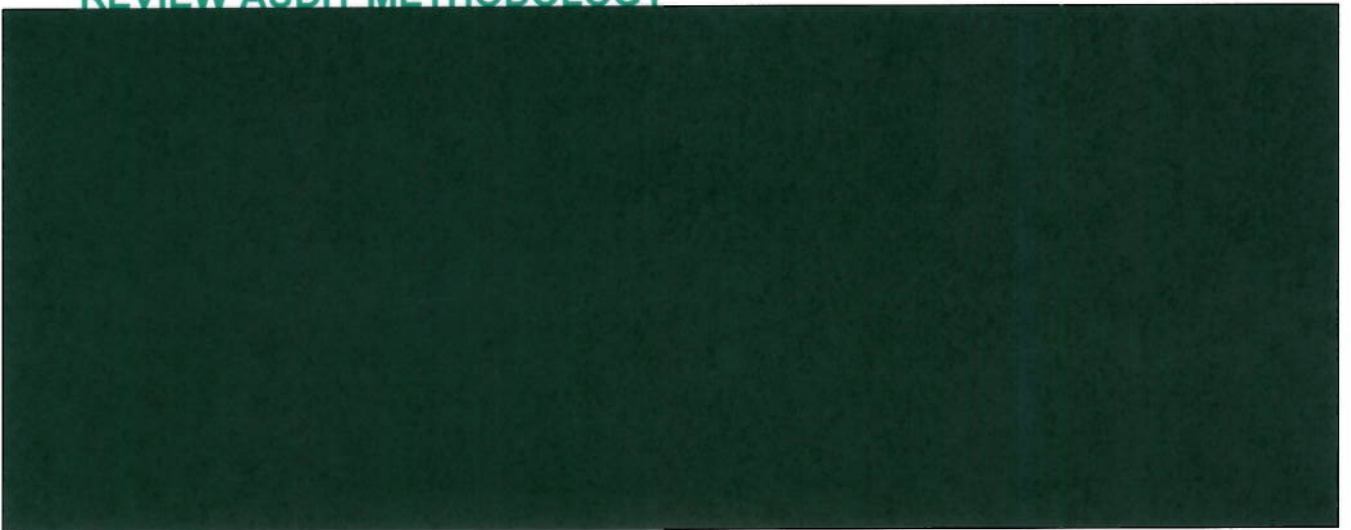
INTRODUCTION

This Report represents a review audit of the management and control systems applied by the DMR South Central Division. The review audit examined how the agreed recommendations of the Audit Report dated April 2015 were implemented in order to mitigate the risks identified and to provide the necessary assurance to management on the adequacy of the systems of internal control.

OFFICES EXAMINED



REVIEW AUDIT METHODOLOGY




REVIEW AUDIT OPINION

GIAS can provide **limited assurance** that the internal management and control systems in place to manage the DMR South Central Division are adequate. In relation to specific audit objectives GIAS can provide:

1.



2. 
3. **Reasonable assured** that financial and accounting systems are adequate to ensure that expenditure is correctly recorded and properly allocated. That monies received are properly receipted and lodged in a timely manner. This represents **low risk**.
4. **Limited assurance** that indirect staffing costs are controlled and authorised. This represents **medium to high risk**.

GIAS propose to conduct a second review audit within six month to re-examine the controls around the management of attendance, overtime and allowance.

Summary of the main findings of the April 2015 Audit Report together with update on the issues:

Originally considered High Risk remaining High Risk

1. Management of Attendance, Overtime and Allowances

Finding from original Audit Report

In the District Offices of Pearse Street and Kevin Street and the Regional Office in Harcourt Square, members assigned to administrative duties were working continuous overtime, including Sunday working. This would appear to be excessive as it is only in exceptional circumstances that Sunday working on administrative duties would be necessary.

GIAS were not satisfied with the management of the recording procedures on the Form A85 and Annual Leave Sheets for time and attendance. In all three districts GIAS identified instances where:

- Forms A85 were not properly approved or were authorised by the claimant.
- Errors were made in totalling the hours worked by members.
- Annual leave was only partially recorded.

There was no evidence that Validation Reports were being checked against the Forms A85

Update in relation to issue

GIAS are informed by the Divisional Officer that each District has implemented the recommendations made by GIAS in the April 2015 Audit Report.

Procedures are in place to ensure all Forms A85 are checked and signed, however there are ongoing issues with the completion of Forms A85 - including use of correction fluid in some instances, time off in lieu and totals not being accurately recorded.

Validation Reports are being printed and spot checked against the appropriate forms. All three Districts have adopted a policy of spot checking the Validation Reports against Forms A85. Forms A85 are randomly audited against the Members D9 (Annual Leave Sheet) and D5 (Sick Absence Record).

All three District Officers have issued instructions that no administrative overtime is to be incurred by administration staff on a Sunday or Public Holiday without the explicit authorisation of District Management.

Litigation concerning issues relating to cleaning staff attached to Pearse Street Garda Station is ongoing, however, a number of meetings have been arranged between the Divisional Officer, representatives from Human Resources and People Development, cleaning staff and union Representatives. Significant progress has been made regarding time and attendance records. Further meetings are scheduled to take place during 2016.

Finding following Review Audit Testing

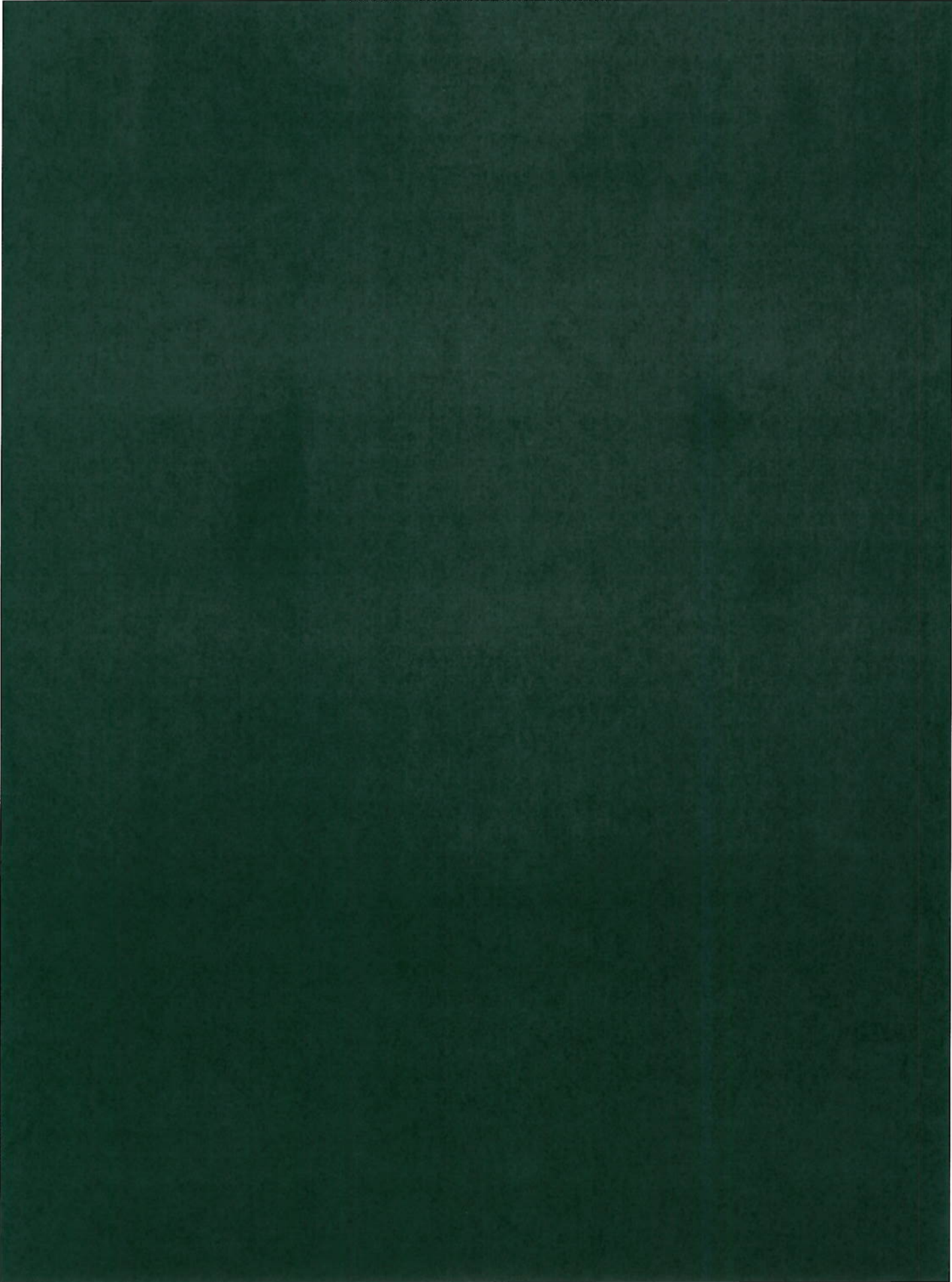
As part of this review audit GIAS carried out audit testing on Forms A85 in the Pearse Street District and found:

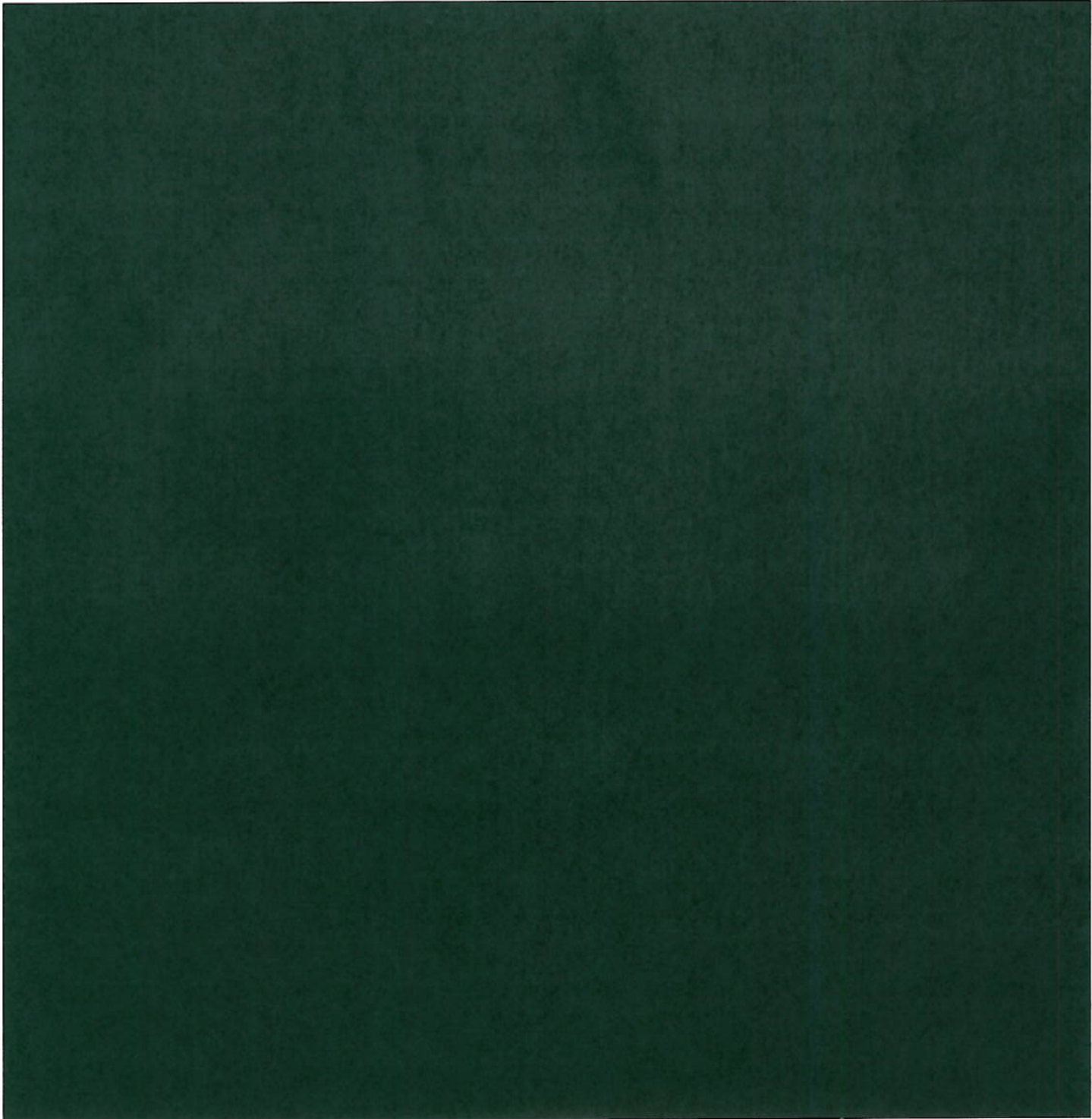
- Validation Reports are being printed but not checked against Forms A85;
- instances where Forms A85s were not properly approved, i.e. claimants authorising their own Form;
- errors in totalling the overtime hours worked by members;
- annual leave being recorded on the Form A85 and not on the member's D9 (annual leave sheet) and one instance where member records 2 'rest days' on A85 while recording annual leave for these dates on D9;
- some Forms D9 were not made available to auditor;
- instances where 'nature of duty' column on A85 was blank;
- instances where TOIL was availed of but not correctly recorded/certified on reverse side of Form;

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- member based in Divisional Office worked on two Sundays during the roster, working overtime on one of them;
- while approval was received for most overtime hours worked instances were seen where members only received approval for some of the hours worked, i.e. in RPE 31/01/2016 a member worked 111 hours overtime with approval received for 100 of these; and
- an instance where a member worked extra hours and claimed TOIL plus overtime for the same hours, i.e. 10 extra hours worked with member claiming 10 hours as toil and 3 hours as paid overtime.

2. Drugs - Storage and Recording





4. Management of Travel & Subsistence

Finding from original Audit Report

It was noted that some members claimed subsistence at 8<12 hour rate for attendance at Shelbourne Hotel and Leinster House. The Garda Code states that subsistence allowance should not ordinarily be paid in respect of absence on duty performed in the daytime within a distance of 3.22km from the station.

Garda Internal Audit Section

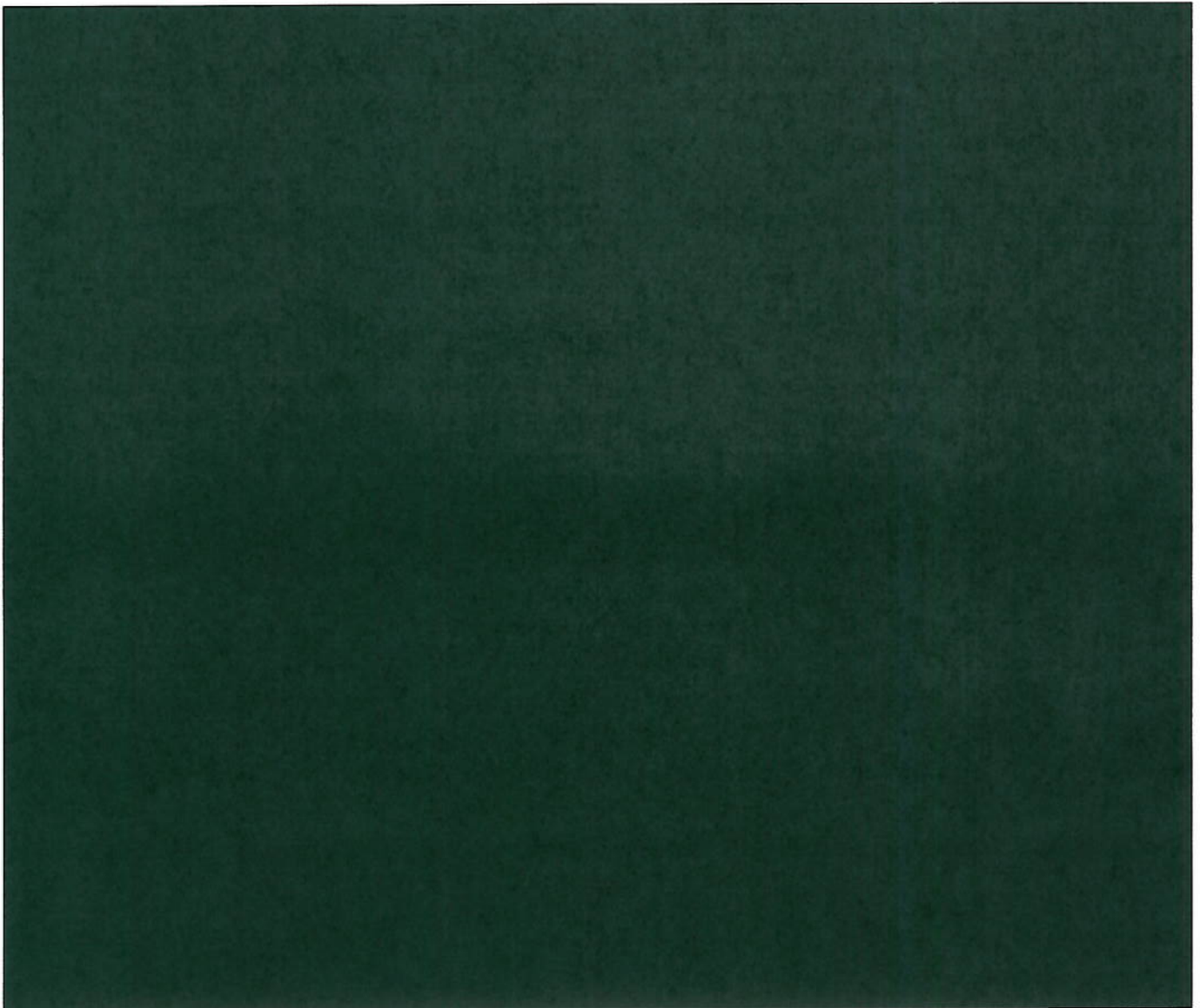
It was noted that a number of members of Inspector rank in the Kevin Street and Donnybrook districts were claiming mileage expenses at the full rate rather than being in receipt of Locomotion Allowance.

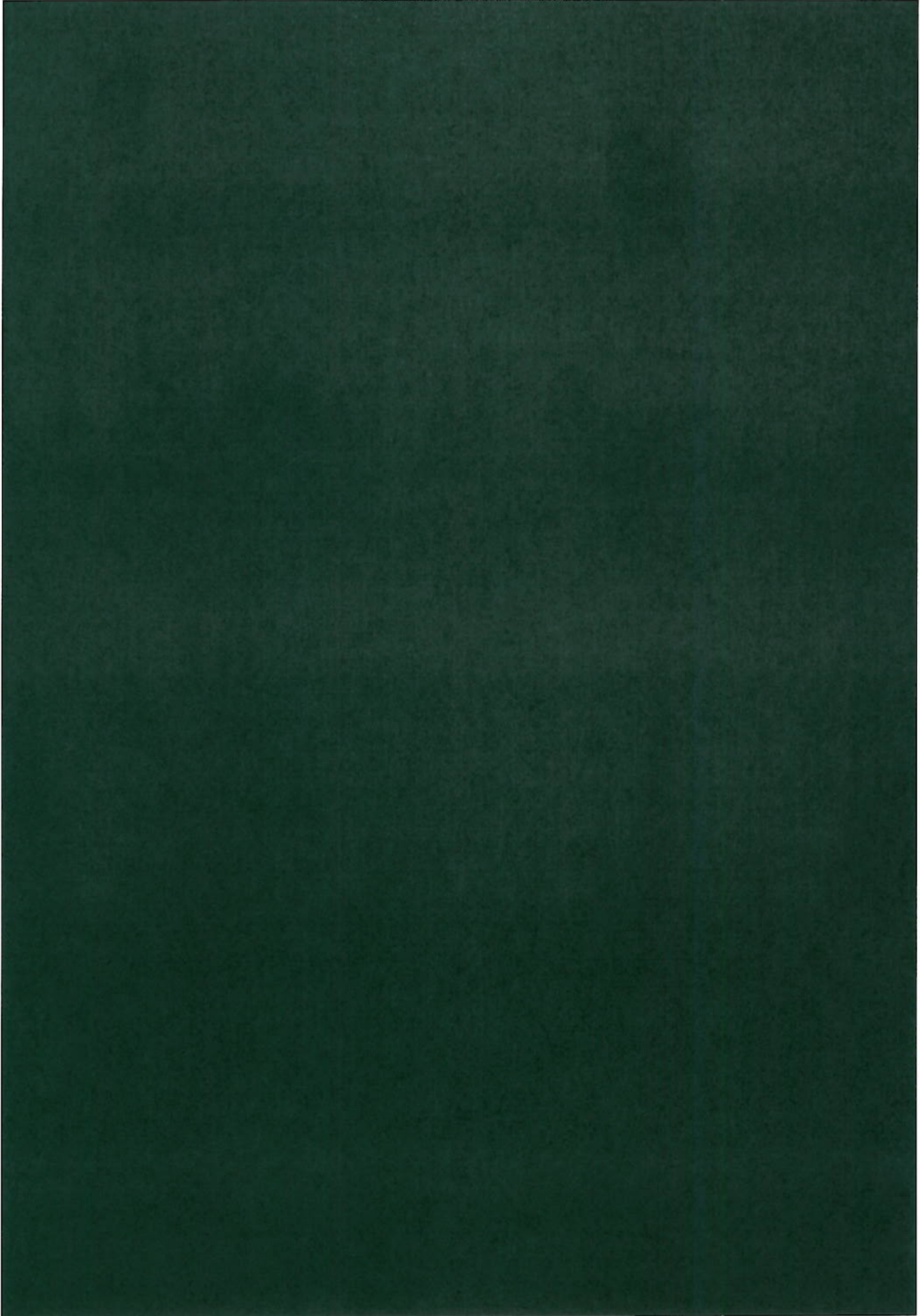
Update in relation to issue

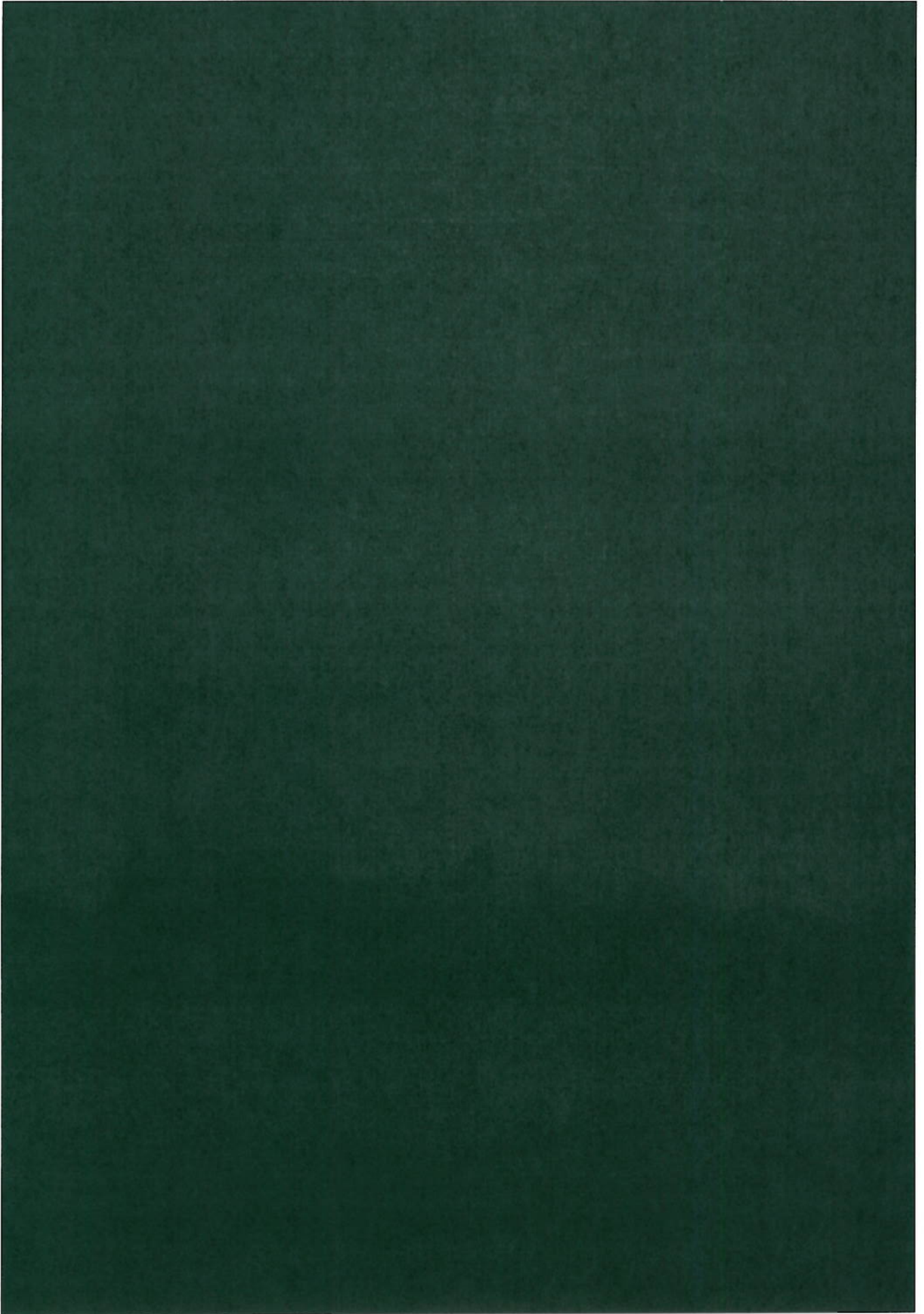
The Divisional Officer informs GIAS that following a review undertaken by the three District Officers he is satisfied that the payment of subsistence allowance to members attending Static Posts continues to be the most cost effective manner of providing this service. The Divisional Officer has made an application to the Assistant Commissioner, Dublin Metropolitan Region to establish a dedicated Protection Unit, which would be attached to the Dáil.

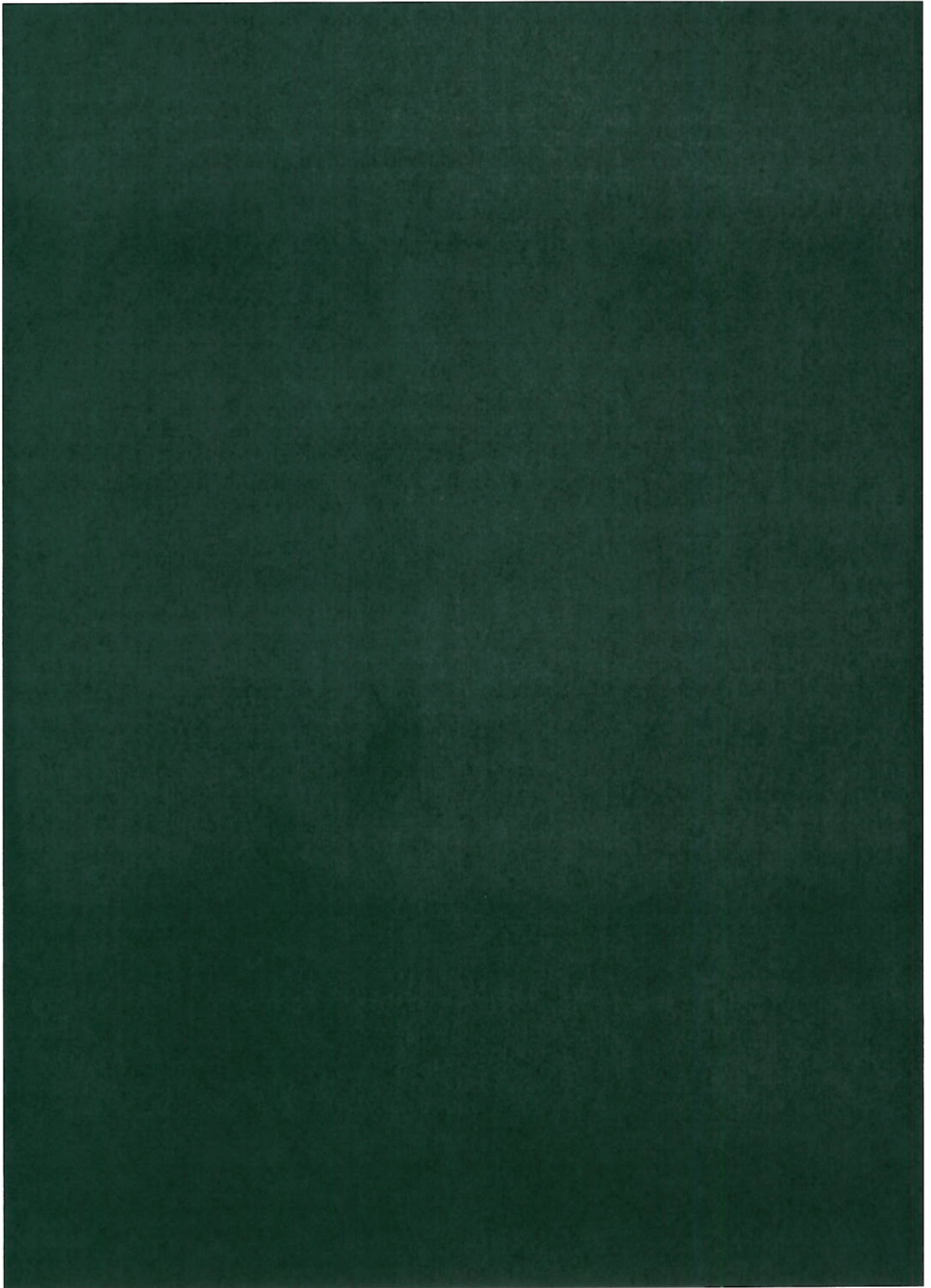
Following consultation with the Executive Director of Finance the Divisional Officer informs GIAS that he has been informed that the payment of Locomotion Allowance for new beneficiaries was abolished from February 2012.

5. Property & Evidence Management









7. Official Vehicles & Vehicle Fuel

Finding from original Audit Report

There is no formal procedure in any of the Districts for the examination of costs and in particular for the cross verification of fuel purchases with vehicle use, Vehicle Log Books and Form A43.

As in other Divisions, some official drivers are more attentive than others to the maintenance of vehicle records and forwarding same to the District Office. Vehicle inspections are being carried out from time to time (and weekly in the case of Donnybrook) and are generally subject to availability of a supervisory member.

GIAS found that in the Pearse Street and Kevin Street District the controls over the management and use of official vehicles could be strengthened.

GIAS noted good completion of official records in the Donnybrook District, however, odometer records were not all evident in the fuel invoices on hand in the District for the audit period examined. With the exception of one member, forecourt petrol receipts are not being retained with the vehicle log book and attached to form A62 at the end of the month.

Update in relation to issue

GIAS are informed by the Divisional Officer that each District has implemented the recommendations made by GIAS in the April 2015 Audit Report.

Garda Internal Audit Section

[REDACTED]



Each District Officer has been instructed to ensure that fuel invoices are checked and verified and this task is undertaken by the District Finance Officers. Fuel receipts are being attached to Form A62 and reconciliations are undertaken by Supervisors. Issues still prevail with members providing odometer readings correctly while purchasing fuel and instructions on this have issued to members.

[REDACTED]



Conclusion

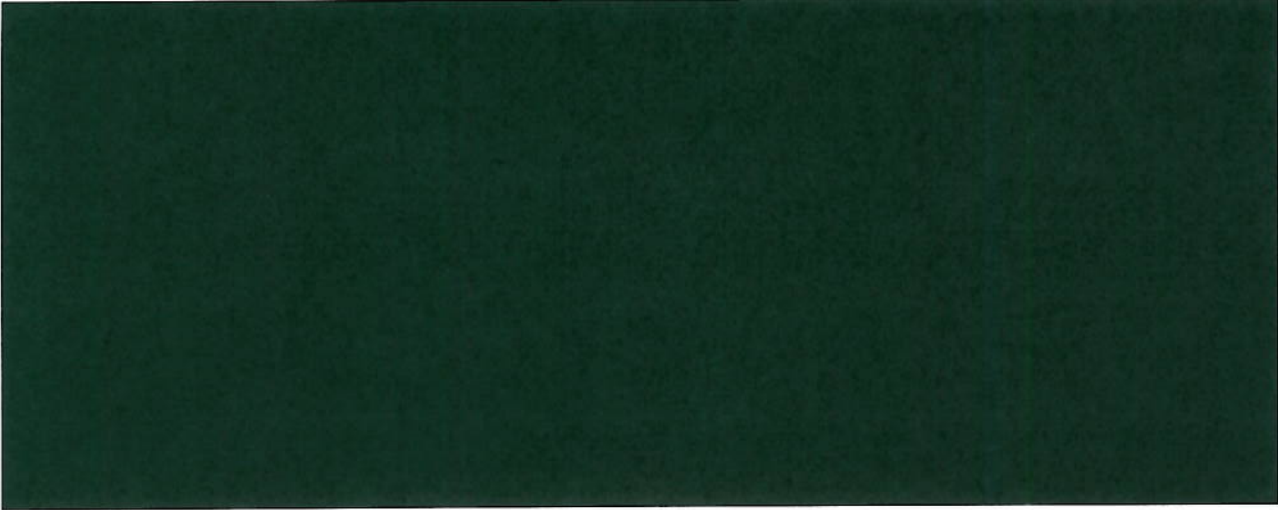
Since the audit dated April 2015 improvements in controls are evident in;

- 
- Management of Travel and Subsistence
- 

It is disappointing however that the issues around the management of attendance, overtime and allowances despite assurances from management have not been found to have improved. The ten bullet points on pages 4 and 5 of this report need to be addressed as a matter of urgency. Perhaps the attention of the Divisional Audit Team could be drawn to these issues. It is also recommended that A85's that are incorrectly completed or which do not have the required three signatures should not be processed for payment but should be returned to the claimant for correction/completion. It is also recommended that processes be put in place within the Divisional Finance Office to cross check a small sample of A85's, D9 (Annual Leave Sheet) and D5 (Sick Absence Sheet) for each payroll date.

GIAS propose to conduct a second review audit within six month to re-examine the controls around the management of attendance, overtime and allowance.

ACKNOWLEDGEMENTS



Requester Name: Mark Tighe

Second Review Audit of DMR South Central Division

File Re: FOI-000073-2017

Page No	Description of document	Deletions	Relevant Section of FOI Acts	Reason for decision	Decision Maker's decision
1	Cover Sheet	0	N/A	N/A	Grant
2	Offices Examined & Methodology	2	Part 1(n) Schedule 1	Out of Scope	Partially Grant
3-4	Management of Attendance, Overtime & Allowances	1	Part 1(n) Schedule 2	Out of Scope	Partially Grant
			Total number of pages		4
			Total number of pages for full release		2
			Total number of pages for partial release		2
			Total number of pages being withheld		0

Second Review Audit



DMR South Central Division

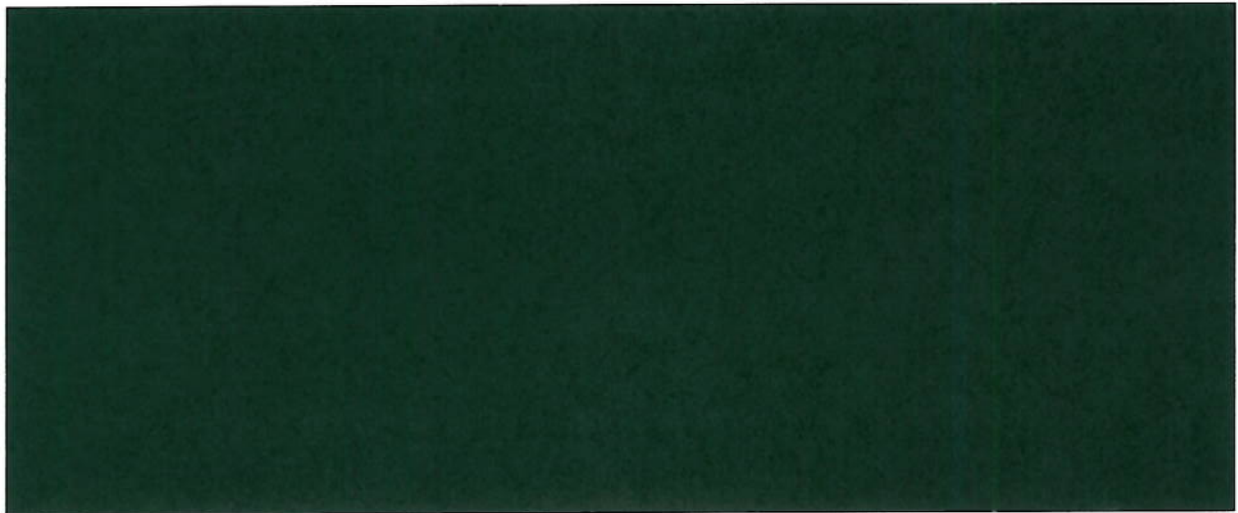
January 2017

INTRODUCTION

A first review audit of the DMR South Central Division was undertaken by Garda Internal Audit Section (GIAS) in April 2016. This was to examine how the agreed recommendations of the Audit Report of April 2015 were implemented in order to mitigate the risks identified and to provide the necessary assurance to management on the adequacy of the systems of internal control.

This Report represents a second review audit of the Pearse Street District and solely examined the management and control systems in place for the 'Management of Attendance, Overtime and Allowances' which had remained High Risk following first review audit.

OFFICES EXAMINED



This second review audit consisted of a visit to the Pearse Street Garda Station to review the management and control systems in operation in relation to the 'Management of Attendance, Overtime and Allowances'.

REVIEW AUDIT METHODOLOGY



This second review audit focused on the priority one/high risk area relating to 'Management of Attendance, Overtime & Allowances'.

REVIEW AUDIT OPINION

GIAS can now provide **Reasonable assurance** that the internal management and control systems in place in relation to 'Management of Attendance, Overtime & Allowances' in the DMR South Central Division are adequate. This represents **medium** to **Low risk**.

Summary of the main findings of the April 2015 Audit Report together with update on the issues:

Originally considered **High Risk** now considered **Medium/low Risk**

1. Management of Attendance, Overtime and Allowances

Finding from original Audit Report

In the District Offices of Pearse Street and Kevin Street and the Regional Office in Harcourt Square, members assigned to administrative duties were working continuous overtime, including Sunday working. This would appear to be excessive as it is only in exceptional circumstances that Sunday working on administrative duties would be necessary.

GIAS were not satisfied with the management of the recording procedures on the Form A85 and Annual Leave Sheets for time and attendance. In all three districts GIAS identified instances where:

- Forms A85 were not properly approved or were authorised by the claimant.
- Errors were made in totalling the hours worked by members.
- Annual leave was only partially recorded.

There was no evidence that Validation Reports were being checked against the Forms A85

Update and Findings following second review audit testing

As part of this second review audit GIAS carried out audit testing on Forms A85 in the Pearse Street District and found from audit sample:

- Overtime Listing Reports are being thoroughly checked following data entered from Forms A85 and errors found amended prior to data being released;
- Post Release Reports are not being checked, they are being signed by Supervisory member;

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- Validation Reports are generally not being printed/saved and are not being reconciled to Post Release Report;
- All Forms A85 in audit sample were properly signed, approved & authorised;
- Members based in Divisional & District Office work rostered hours & undertake regular overtime;
- Prior approval was received for most overtime hours worked and Form CA1 was attached in most instances where member attended court. However instances were seen where members assigned to administrative duties were not always receiving prior approval for overtime hours worked, certification is provided on A85.

Further Recommendations following second review

GIAS recommend that all A85's continue to be checked against the Overtime Listing Report. The Authorising Officer must preview the Overtime Listing Report and check totals to ensure the Report matches printed version received from the Finance Officer/inputter (this is to ensure that no additional claims have been entered by the inputter since he/she furnished the approver with the printed Report). The Authorising Officer must also preview the Exception Listing Report to ensure it is blank, i.e. all claims have been approved and are ready for release to the payroll.

The totals of the Post Release Report must be checked to the Overtime Listing Report to ensure all claims input have been released for payment. While GIAS are aware of the short timeframe for doing so Validation Reports **must** be saved/printed and this Report reconciled to the Post Release Report, to ensure that all overtime and allowances that were inputted and released on Corepay have been correctly paid. The Validation Report can be very long and while it must be saved to a location that is regularly backed up it is only necessary to print the page of the Report with the overall totals and these totals must be reconciled to the Post Release Report.

There should be evidence on all Reports of checking having taken place and Reports should be signed by the Superintendent or an Inspector on his/her behalf.

ACKNOWLEDGEMENTS

