

Schedule 1 Commissioner's Office Records File No:FOI-000322-2017 Requester Name: Claire Murphy

Page No	Description of document	Deletions	Relevant Section of FOI Acts	Reason for decision	Decision Maker's decision
1	Cover - Briefing Pack - 13th July 2017				Grant
2-3	Correspondence dated 7th July 2017 from GSOC to Mr. Joseph Nugent	3	Part 1(n) Schedule 1	Outside the scope of FOI Act	Refuse
4	Correspondence dated 10th July 2017 from GSOC to Mr. Joseph Nugent	1	Part 1(n) Schedule 1	Outside the scope of FOI Act	Refuse
5-6	Email from Deputy Commissioner, Policing & Security to GSOC dated 7th July 2017	2	Part 1(n) Schedule 1	Outside the scope of FOI Act	Refuse
7	Answer to PQ 27498/17	84	Section 42(j)	Restriction of Act	Refuse
8-11	GIAS Interim Audit Report Garda College February 2017 - Update on College recommendations	0			Grant
12-13	Drug Testing Training	30	Part 1(n) Schedule 1	Outside the scope of FOI Act	Refuse
14-15	Copy of signed Sept '16 statement on internal financial control				Grant
16-17	Committee of Public Accounts - 2015 Annual Report of the C&AG and Appropriation Accounts				Grant
18	Email dated 12th July 2017 entitled PAC information request following meeting with Commissioner	13	Section 42(j), Part 1(n) Schedule 1	Restriction of Act, Outside the scope of FOI Act	Part Grant
19-20	Response to PQ 27498/17	2	Section 42(j)	Restriction of Act	Refuse
21	Probationer Allocation by Division 2015-2017				Grant
22	Response to PQ	1	Section 42(j)	Restriction of Act	Refuse
23-24	PEMS	2	Part 1(n) Schedule 1	Outside the scope of FOI Act	Refuse
25-31	PAC Briefing Material Request - Vetting	7	Part 1(n) Schedule 1	Outside the scope of FOI Act	Refuse

	Total number of pages	31
	Total number of pages for full release	10
	Total number of pages for partial release	1
	Total number of pages being withheld	20

13th July 2017

1

Summary Financial Briefing
Document.



2

Appropriation Account 2015

Vote 20 - An Garda Síochána

3

Update on the Modernisation +
Renewal Plan June 2017

4

Updated Crime Statistics
June 2017

5

In-House Monthly Expenditure Reports
Period ending 30/6/2017

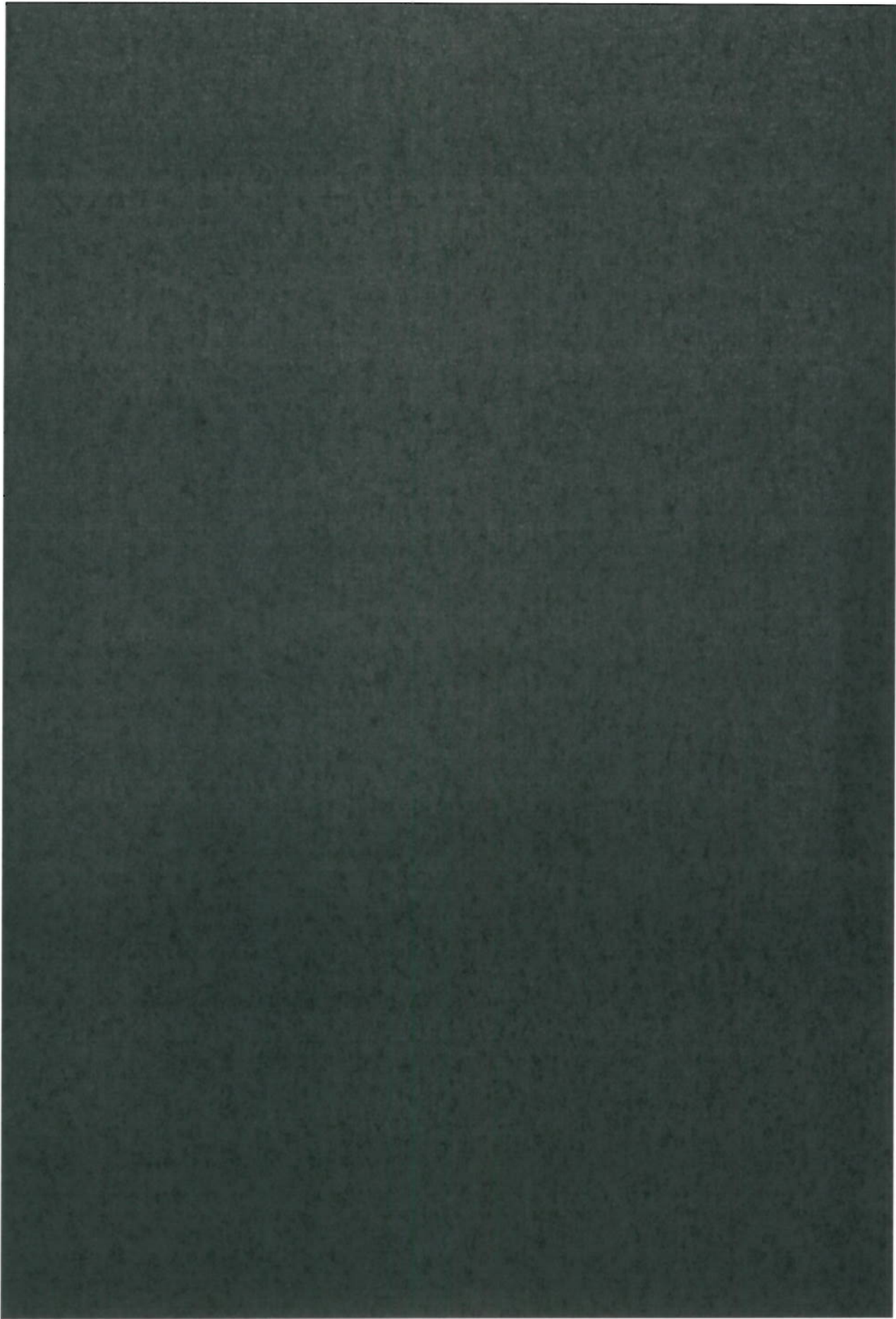
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Garda ICT Capital Provision 2016-2021



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UPDATE ON College Recommendations

GIAS Interim Audit Report on the Garda College Feb 2017

Implementation Group

- § The Chief Administrative Officer – Mr. J. Nugent
- § Ms. Gail Malone, Assistant Principal [CAO Office]
- § Ms. Helena Roddy, Secretariat [CAO Office]
- § Executive Director HR&PD – Mr. J. Barrett
- § Executive Director Finance & Services – Mr. M. Culhane
- § Head of Legal Affairs – Mr. K. Ruane
- § Mr. Paul McDonnell, Policing Division, Department of Justice & Equality

- § Director of Training – Chief Superintendent M. Nugent
- § Acting Principal Administrator – Ms. F. Delaney
- § Ms. Avril Moloney, Higher Executive Officer [Garda College]

External Recommendations	SRO	Interdependencies	Target Date	Completion
<p>Voluntary Disclosure - Disclosure made 29/03/17 - 60 days commenced. Submission date 29th May.</p>	<p>CAO, Mazars</p>	<p>Restaurant Manager Sports Field Accountants Principal Admin Finance Directorate Garda Wet Canteen Committee of Garda Officers' Club</p>	<p>Completed - 29th May 2017</p>	

Action List for Implementation Plan for GIAS Report on Garda College Templemore

No. Recommendation	Actions	SRO	Interdependencies	Status	Update	Target Completion Date
1	<p>It is recommended that all of the recommendations in this report are implemented immediately or as soon as possible thereafter. In April 2008 a report was completed by the Finance Directorate that identified many of the issues of concern also highlighted in this audit and recommended remedial action. The College management responded in March 2010 rejecting many of the recommendations of the Finance Directorate's Report. Some of the issues were addressed by College Management however the structural issues in the College Governance were not addressed and over the years some of the improvements in financial controls have now been reversed.</p>	<p>The Garda Executive have accepted the findings of the Interim Audit Report. Progress reports to issue on the implementation of the recommendations.</p>	<p>Garda Executive</p>	<p>Steering Committee</p>	<p>Completed</p>	<p>End June 2017</p>
2	<p>The issues as to whether a report should be made to the Minister per section 41 of the Garda Síochána Act 2005 is essentially a legal issue that GIAS is not competent to advise on. GIAS would however advise that the issues identified in this report are serious and present considerable risk to the organisation and should be dealt with in an open and transparent manner.</p>	<p>Audit Report published 29th March 2017.</p>	<p>Commissioner Garda Executive</p>	<p>N/A</p>	<p>Completed</p>	<p>End June 2017</p>



3	<p>The Statement of Internal Financial Control in relation to the Appropriation Account 2015 should be amended to reflect the fact that the financial controls at the Garda College are not compliant with the Public Financial Procedures. The wording of this amendment should be discussed with the Office of the Comptroller and Auditor General.</p> <p>Garda Staff assigned to administrative roles in the College had no training in or experience of administration and had no knowledge of Public Financial Procedures (the Blue Book) and associated governance codes including Public Procurement Procedures, Risk Management Guidance for Central Government Departments and Offices, Corporate Governance and associated Circulars and Directives from Department of Public Expenditure and Reform (DPER), Government Accounting Unit. It is recommended that the role of College Administrator should be filled by a Principal Officer with experience in Public Financial Procedures instead of a Garda Superintendent. The Principal Administrator in the Garda College should have the same grade/rank and status as the Chief Superintendent acting as Director of Training. Both of these Officers should report directly to the Executive Director of Human Resources and People Development (HR&PD). The Principal Administrator and the Executive Director (HR&PD) should have primary responsibility for the implementation of the required changes recommended.</p>	<p>The 2015 Statement of Internal Control was amended. However, the Head of Internal Audit expressed his concern that the text did not address the extent of the issues.</p> <p>A Principal Administrator to be appointed to the Garda College.</p>	<p>Commissioner Garda Executive</p> <p>CAO Executive Director HR&PD</p>	<p>Chief Administrative Officer (CAO) Finance & Services Directorate Garda Internal Audit Service</p> <p>Director of Training Principal Administrator Executive Director HR&PD Dept of Justice & Equality The Policing Authority Department of Public Expenditure and Reform (DPER)</p>	<p>Completed</p> <p>Completed</p>	<p>The Head of Garda Internal Audit Section discussed the text for the 2015 Statement with the CAO.</p> <p>An Acting Principal Administrator has been appointed to the Garda College. The Principal Administrator has responsibility for the management of all the administrative functions in the College including administration, finance and facilities management. The transfer of these functions is in progress.</p> <p>A Business Case for the position of Principal Administrator and other administrative staff for the Garda College has been approved by the Policing and Human Resources & People Development have commenced the recruitment of staff.</p>	<p>End June 2017</p> <p>End June 2017</p>
4	<p>The Garda College should engage with the Institute of Public Administration (IPA) or other service providers to provide training in relation to the Public Financial Procedures and associated legislation, guidelines and standards. This should also be included in CPD courses for Superintendents, Chief Superintendents and equivalent grades.</p>	<p>An Garda Síochána to consult with the Institute of Public Administration (IPA) on the development of appropriate training for the administrative staff in the Garda College and other other training as required.</p>	<p>Project Team Principal Administrator</p>	<p>IPA Principal Administrator Director of Training Finance & Services Directorate</p>	<p>Completed</p>	<p>An initial training course has been developed for Garda Management in the College and the IPA will commence training for the Management Team September. The Finance & Services Directorate currently provides training to Chief Superintendents and Superintendents on District and Divisional Finances.</p> <p>The Principal Administrator and Director of Training will consider options for the roll-out of further training to other administrative staff within the College and for other managers across the organisation.</p>	<p>End June 2017</p>
5	<p>All bank accounts under the control of the College Management should be closed with the exception of the College Imprest Account. Permission should be sought from the Minister for Justice to open one additional account namely a College Restaurant Imprest Account. All payments and receipts for the College should be administered through these two accounts with the exception of payments made centrally by the Finance Directorate. These two accounts should report monthly to the Finance Directorate in the normal manner. The College Restaurant Imprest Account should include all transactions for the Restaurant, Bar and Shop. Particular focus should be placed on cash income from the Restaurant, Bar, Shop and vending machines at the College to ensure that adequate controls are in place.</p>	<p>The Principal Administrator & Executive Director Finance & Services Director to rationalise the number of bank accounts in line with this recommendation.</p>	<p>Principal Administrator Executive Director Finance & Services</p>	<p>in Progress</p>	<p>The Garda Internal Audit Section has reviewed the status of 50 bank accounts referenced in the Interim Audit Report. It is apparent that all of these accounts have now been closed or are private/club accounts with the exception of four accounts being managed in the College (1 Imprest 2) Shop 3) Restaurant 4) Garda College International Training (CEPDI). The Interim Audit Report recommends that the number of accounts be reduced to two. This will be achieved when the status of the employees in the Restaurant and Shop is determined and proper procurement procedures are in place for the purchase of food and supplies for the Restaurant and Shop.</p> <p>There is also one other account that was listed in the IAS report but is now being managed by the Finance & Services Directorate - International Training Bank Account</p>	<p>End Dec 2017</p>	

7	<p>All revenue from Garda Restaurant, Shop (including vending machines) and bar should be brought into the Garda Vote through Appropriations in Aid and reported in the Appropriation Account. This may require a Vote in the Dill to allow this revenue to offset other expenditure within the Garda Vote. The advice of the Department of Justice and Equality and the Department of Public Expenditure and Reform (DPER) should be sought in this regard.</p>	<p>An Garda Síochána and the Department of Justice & Equality to develop a new funding model for Garda College.</p>	<p>The Department of Justice & Equality, Executive Director Finance & Services Directorate Principal Administrator</p>	<p>Steering Committee Dept. Justice & Equality Department of Public Expenditure and Reform (DPER)</p>	<p>In Progress</p>	<p>Meetings with the Department of Justice & Equality have commenced. Both organisations are working to have an appropriate funding model in operation in the College from January 2018</p>	<p>End Dec 2017</p>
8	<p>All Purchases for the College including the Restaurant should be strictly in accordance with Public Procurement legislation. Advice should be sought from the Public Procurement Office in Garda H.Q. and the Office of Government Procurement in this regard.</p>	<p>All procurement in the Garda College should be in line with National & EU Procurement Guidelines.</p>	<p>Principal Administrator</p>	<p>Finance & Services Directorate Office of Government Procurement (OGP) Restaurant Manager</p>	<p>In Progress</p>	<p>The Principal Administrator is working with An Garda Síochána's Contracts Branch and the OGP to implement appropriate procurement procedures in the College as quickly as possible.</p>	<p>End Dec 2017</p>
9	<p>The Principal Administrator in the College should have three specialist staff reporting to him/her namely: (a) An accountant with responsibility of putting in place the recommended accounting systems and to continually review and report on the financial position of the College (b) A staff member from Human Resources and People Development Directorate to resolve the issues relating to the restaurant and other staff identified in this report, once these issues are addressed there may not be a continuing full time need for this position (c) A Facilities Manager to manage the facilities in the College</p>	<p>(a) A contract accountant to be recruited to assist the Principal Administrator. (b) Executive Director HR & PD to regularise the status of employees in the Garda College Restaurant & Shop. (c) The Principal Administrator to develop a Business Case for staff for the new structure to manage the administrative functions in the Garda College.</p>	<p>CAO Exec Dir HR&PD</p>	<p>Principal Administrator Executive Director HR&PD Department of Public Expenditure & Reform Policing Authority</p>	<p>In Progress</p>	<p>(a) A contract accountant has commenced work in the Garda College. (b) Human Resources & People Development have been provided with staff contracts and legal advice and can now begin discussions with DPER on the regularisation of the status of employees in the Restaurant & Shop. (c) An Garda Síochána is awaiting the Policing Authority's approval for the business case for administrative staff for the College. Once approval has been received from the Policing Authority, approval will then be sought from DPER before recruitment of staff can commence.</p>	<p>End Dec 2017</p>
10	<p>The Garda College Sportsfield Co Ltd should be wound up. An accounting firm should be contacted from the Office of Government Procurement panel of firms to undertake this work. All assets including all associated assets such as the Sportsfield land and Golf Course land should be taken into State Control. All bank accounts and investment accounts linked with the College should be closed and the balances surrendered to the Central Funds</p>	<p>External Accountants have been engaged to advise and assist the Steering Committee, Principal Administrator and Executive Director Finance & Services in implementing all of the financial aspects of the recommendations. All assets owned by the Garda College Sportsfield Co. Ltd are to be transferred into State Ownership i.e. to the OPW.</p>	<p>CAO</p>	<p>Directors of Garda Sportsfield Co. Ltd, OPW, Head of Legal Affairs, CSSO, State Claims Agency</p>	<p>In Progress</p>	<p>The CAO met with the Directors of Garda Sportsfield Co. Ltd and they have agreed to co-operate fully with the implementation of the recommendations and transfer all land assets to the OPW. An Garda Síochána, the Office of Public Works and the Chief State Solicitor's Office are working to transfer all land assets into state control. It is acknowledged that there are complexities with land occupied by Templemore Golf Club however all parties agreed to proceed immediately to transfer the Garda College playing fields to the OPW. This matter is now being actively progressed by all parties.</p>	<p>End Dec 2017</p>
11	<p>All land and buildings should be transferred to the control of the Office of Public Works (OPW)</p>	<p>The Directors of Garda College Sportsfield Company Ltd to transfer all lands owned by the Company to state control (OPW).</p>	<p>CAO</p>	<p>OPW, HOLA, CSSO, State Claims Agency</p>	<p>In Progress</p>	<p>The Directors of the Garda College Sportsfield Company has agreed to co-operate fully with the implementation of the recommendations of the Interim Audit Report. The OPW have viewed all of the lands in question and have requested the CSSO to provide legal advice on the transfer of lands commencing with the Garda College playing fields. All parties are actively working to transfer all lands into state control.</p>	<p>End Dec 2017</p>

12	The status of the restaurant employees should be considered by Garda HRM and Legal Affairs Section. This is not an area where GIAS would have competence to offer advice.	The Executive Director of the Chief State Solicitor's Office and take the appropriate action upon receipt of that advice.	CAO Exec Dir HR&PD	HR&PD Principal Admin HOLA, CSO, OPER, Dept Justice	In Progress	The Chief State Solicitors Office has advised that the appropriate authority for the staff of the Restaurant and Shop is the Garda Commissioner and as such An Garda Síochána should move immediately to regularise their position as civil servants of the government under section 9 of the Garda Síochána Act, 2005. An Garda Síochána sought the approval of the Policing Authority to proceed as advised.	End Dec 2017
13	The rents collected (€124,903) from Dromard Farm for the years 2009-2013 should be transferred to OPW who are legal owners of the land. This should be paid from the Garda Vote.	An Garda Síochána to repay all rental income received for the lands at Dromard Farm to the Office of Public Works	Executive Director Finance & Services Directorate	OPW	Completed	The actual rental income received by An Garda Síochána for the rental of lands at Dromard Farm was €131,260.80. This amount was verified with the Head of the Garda Internal Audit Section and was repaid to the OPW on Thursday 6th July.	End June 2017
14	Garda Staff who were Directors of Garda College Sports Field Co Ltd should take immediate steps to correct the public record and retrospectively make declarations under Ethics in Public Office, Standards in Public Office Legislation. Garda HRM should remind these staff of their legal obligations and provide appropriate legal advice to help them retrospectively report to the Standard in Public Office Commission.	Notably the Directors of the Garda College Sportsfield Co. Ltd of their obligations in Standards in Public Office Legislation	CAO Executive Director HR&PD	Head of Legal Affairs, CSO, Dept Justice & Equality CAO	Completed	The Chief Administrative Officers met with the Directors of the Garda College Sportsfield Co. Ltd and informed them of their responsibilities under the Standards in Public Office Legislation. An Garda Síochána surveyed all relevant officers requesting them to indicate compliance with the Standards in Public Office legislation. To-date 98.5% of relevant officers have confirmed compliance.	End June 2017
15	The €15,964 collected in interest payments received from placing money related to European Funded projects and CEPOL funding in deposit accounts should be returned to the European Commission if it has not already been deducted from claims.	The Head of GIAS is currently conducting and audit on EU funded projects and Dept. The implementation of this recommendation will be considered on completion of that Audit.	Executive Director Finance & Services Directorate	Dept Justice & Equality Department of Public Expenditure & Reform	In Progress	The Head of the Garda Internal Audit Service has completed his Audit on E.U. Funded Projects. Further clarification has been sought on the breakdown of payment to the relevant bodies.	End July 2017
16	A separate sub-head of account should be set up in the chart of accounts for the Appropriation Account for Grants to College Clubs and Societies. An annual budget should be set for disbursement from these sub-head. Applications from College Clubs and Societies should be evaluated by a panel and decisions on funding made in a transparent manner.	The Principal Administrator to establish a panel to evaluate grant applications for sporting clubs in the Garda College.	Principal Administrator Finance & Services Directorate	Director of Training	In Progress	The Principal Administrator is assessing the budget requirements for all sporting activities in the Garda College. This will be included in the overall budget for the College as part of the implementation of the new funding model for 2018. The Principal Administrator has established the panel to evaluate applications for funding from the budget.	End Dec 2017
17	A HQ Directive should be issued stating that where the word 'audit' is used in any context in AGS that GIAS should be informed and copied with any reports.	HQ Directive 025/2017	Garda Internal Audit Section	Head of Garda Internal Audit Section	Completed	HQ Directive 025/2017 was issued by the Office of Deputy Commissioner Governance & Strategy on the 2 May 2017	End June 2017
18	A review of insurance costs should be undertaken by the Garda College to consider whether this expenditure is necessary given the principle that the state insures itself.	All existing insurance policies to be reviewed by An Garda Síochána.	Principal Administrator & Head of Legal Affairs	HOLA, CSO, State Claims Agency	Completed	The Principal Administrator has completed a review of insurances in the Garda College and the Head of Legal Affairs has sought the views of the State Claims Agency. This will be considered as part of the transfer of lands from the Garda College Sportsfield Company Ltd to the OPW.	End June 2017
19	Further auditing is required particularly in the period 2002-2008 and 2009-2016	The Head of GIAS will commence two Audits 1) Audit of EU Funded Programmes/Projects 2) Systems Audit of Cash and General Management in the Garda College Restaurant and Shop. It is anticipated that both Audits will be completed by July 2017.	Garda Internal Audit Service	Principal Administrator Executive Director HR&PD	In Progress	Both Audits have been completed. The Audit on Cash and General Management in the Garda College Restaurant and Shop has been presented to the Principal Administrator in the College and the Comptroller & Auditor General. The Audit on EU Funded Programmes/Projects is now the subject of a GSOC investigation. The Head of the Garda Internal Audit Section has advised that he intends to commence two further audits 1) Audit of Investment Accounts associated with the Garda College 2) Review of the Interim Audit on Financial Controls in the Garda College (focusing on the implementation of the recommendation).	End Sept 2017

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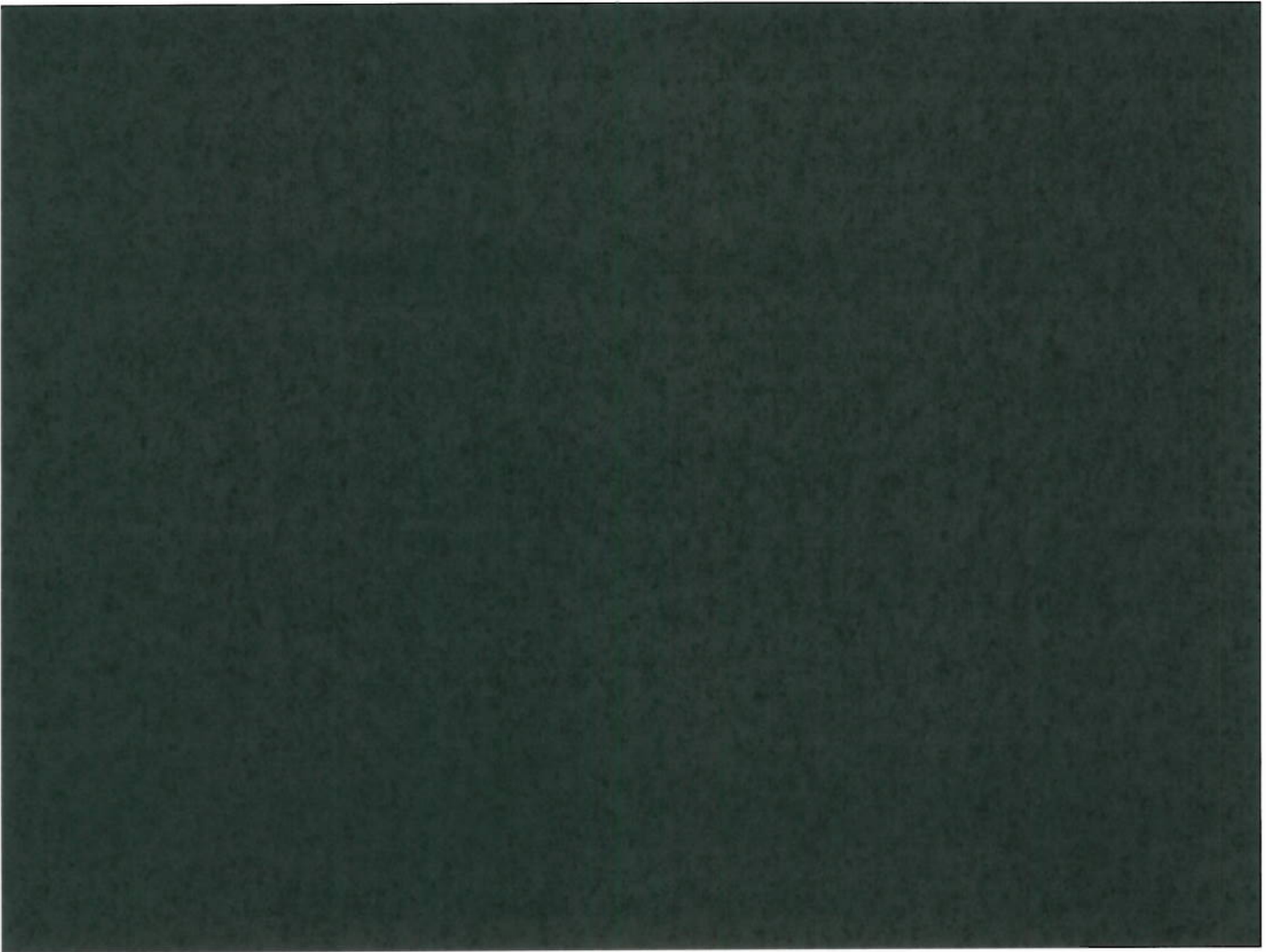
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Statement on Internal Financial Control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by An Garda Síochána. This responsibility is exercised in the context of the resources available to me and my other obligations as the Commissioner of An Garda Síochána. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

An Garda Síochána notes the findings of the Garda Inspectorate report entitled *Changing Policing in Ireland – November 2015*, where a number of improvement opportunities were identified in the areas of governance and risk management. Improvement opportunities identified in risk management included the oversight and operation of risk management at an operational level in addition to the operation of the Risk Governance Board. In order to address the issues identified, a number of improvement initiatives are being prioritised under the Garda modernisation and renewal plan 2016 – 2021:

- A new organisational structure has been developed with a single senior management lead for policy, auditing and oversight roles which will strengthen internal control and governance.
- A policy management framework is being developed that will provide a transparent and co-ordinated approach to the development, implementation and monitoring of policy.
- A comprehensive review of risk management was undertaken in 2015 which developed a revised approach to risk management in An Garda Síochána. Significant improvements include the establishment of a new risk management office, revised policies and procedures and the establishment of a new Risk and Policy Governance Board, strengthened by the inclusion of the Deputy Commissioner Policing and Security as the Chief Risk Officer, and the Chief Administrative Officer. The revised approach to risk management will operate in cooperation with the Garda Professional Standards Unit and Garda Internal Audit section.

I have fulfilled my responsibilities in relation to the requirements of the service level agreements between An Garda Síochána and the Financial Shared Services Centre of the Department of Justice and Equality and the Shared Services Office for the provision of financial and payroll shared services. I rely on letters of assurance from the Accounting Officers of Vote 24 Justice and Equality and of Vote 18 Shared Services that the appropriate controls are exercised in the provision of shared services to this Office.

Financial control environment

I confirm that a control environment containing the following elements is in place:

- financial responsibilities have been assigned at management level with corresponding accountability
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned
- formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action
- there is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.

Administrative controls and management reporting

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management

- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within An Garda Síochána
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management discipline

Procurement

An Garda Síochána ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

An Garda Síochána complied with the guidelines with the exception of 73 contracts to the value of €11,493,861 which were listed in my annual return in respect of Circular 40/2002. 13 contracts to a value of €4,420,333 included payments to sole suppliers and security-related services. In addition, 23 contracts to a value of €3,714,269 were extended beyond the original contract date without competitive procurement and tenders are in progress in 2016 for these services. 17 contracts to a value of €2,175,410 in respect of medical services were paid in accordance with Department of Public Expenditure and Reform sanctioned rates for professional services and a competitive tender has been undertaken. In the other 20 cases with a value of €1,183,849 local contract arrangements were in place contrary to national procurement guidelines. An Garda Síochána has already put contracted arrangements in place for a number of these supplies and is taking steps to put tenders in place in 2016 for the remainder.

Internal Audit and Audit Committee

I confirm that An Garda Síochána has an internal audit function with appropriately trained personnel. Its work is informed by analysis of the financial risks to which An Garda Síochána is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Significant financial risks

Property and Evidence Management

The proper management, recording and storage of property taken into the possession of An Garda Síochána, both evidential and non-evidential was the most frequently occurring financial and reputational risk identified by Internal Audit in 2015. The resolution of this issue is prioritised within the Strategic Transformation Programme.

Audit of the Garda College

A number of issues associated with the provision of ancillary services in the Garda College, Templemore, have been identified which are not in compliance with current public standard corporate governance procedures. A draft internal audit report has made a number of recommendations to ensure compliance with the Public Financial Procedures which will be incorporated into any action plan to address these issues.



Nóirín O'Sullivan
Accounting Officer
An Garda Síochána
16 September 2016

COMMITTEE OF PUBLIC ACCOUNTS

2015 Annual Report of the Comptroller and Auditor General and Appropriation Accounts

Vote 20 - Garda Síochána - Internal Audit Report on Garda College, Templemore

Ms Nóirín O'Sullivan (*Commissioner, An Garda Síochána*) called and examined.

Vice Chairman: Everybody is very welcome to the meeting. I ask everybody to turn off their mobile phones. That would be appreciated.

In the first session today we looked at the Bord na gCon financial statements for 2015. In this session we will be looking at the 2015 appropriation accounts, Vote 20 for the Garda Síochána, dealing specifically with the internal audit of financial procedures in the Garda College in Templemore. We will confine discussion in the meeting to that matter today. We will deal with the rest of the Vote on 13 July when the Commissioner will be before the committee again. That is a very good date as it is my birthday so I look forward to that. Discussion is confined to a very specific issue and members might bear that in mind. I ask members to co-operate with that direction in their dealings today.

From An Garda Síochána we are joined by Commissioner Nóirín O'Sullivan; Mr. Kenneth Ruane, head of legal affairs; Mr. John Barrett, executive director of human resources and people development; Mr. Joseph Nugent, chief administrative officer, Deputy Commissioner Dónall Ó Cualáin, with responsibility for governance and strategy; Mr. Niall Kelly, head of internal audit and; Mr. Michael Culhane, executive director of finance and services.

From the Department of Justice and Equality we are joined by Mr. John O'Callaghan, assistant secretary of the policing division; Ms Anne Barry and Mr. Paul McDonald, and from the Department of Public Expenditure and Reform we are joined by Mr. John Burke. The witnesses are all very welcome.

I advise the witnesses that by virtue of section 17(2)(1) of the Defamation Act 2009, witnesses are protected by absolute privilege in respect of their evidence to this committee. If they are directed by the committee to cease giving evidence in relation to a particular matter and they continue to so do, they are entitled thereafter only to a qualified privilege in respect of their evidence. They are directed that only evidence connected with the subject matter of these proceedings is to be given and they are asked to respect the parliamentary practice to the effect that, where possible, they should not criticise nor make charges against any person, persons or entity, by name or in such a way as to make him, her or it identifiable.

I will first call on the Comptroller and Auditor General to make an opening statement. He is accompanied by Ms Mary Henry, deputy director of audit.

Mr. Seamus McCarthy: In line with the committee's focus today on the internal audit report in relation to aspects of financial management at the Garda College in Templemore, I do not propose to comment in relation to the Vote 20 appropriation account per se. The statement on internal financial control in the 2015 appropriation account for Vote 20 - An Garda Síochána, includes a disclosure that a number of features of the provision of ancillary services in the Garda College were not compliant with standard public governance procedures, and that an examination by An Garda Síochána's internal audit was ongoing.

The internal audit report finds that on a number of occasions over the past decade issues had arisen within An Garda Síochána about certain financial procedures at the college. These issues were not communicated to my office until 31 May 2016 when the head of the Garda's internal audit, Mr. Niall Kelly, notified us of the concerns. That was after the 2015 appropriation account had been submitted to me for audit, and while the audit was under way. Mr. Kelly informed us that he planned to undertake an internal audit of the college's affairs, and that duly commenced on 22 June 2016. On 29 August 2016, internal audit informed us that an interim report had been drafted, and that significant issues had been identified that required further investigation. Because we did not have a report or the detail of the findings at that stage, we asked the Accounting Officer to amend the 2015 statement on internal financial control to disclose the non-compliance with corporate governance standards, and advised that an investigation was ongoing. I signed off on the audit on 5 September 2016.

A copy of the interim report executive summary was provided to my office on 13 September 2016. We were provided with the final report on the internal audit on 22 March 2017. We are examining the information and concerns outlined in the internal audit report and will be examining relevant records as part of the audit of the 2016 appropriation account to identify the implications for Vote 20 and other Votes, if relevant. I plan to report my conclusions on the matter in September when I publish the 2016 report on the accounts of the public services.

Vice Chairman: I thank the Comptroller and Auditor General and call on the Garda Commissioner, Ms Nóirín O'Sullivan, to make her opening statement.

Ms Nóirín O'Sullivan: The financial processes and procedures the Garda internal audit unit uncovered in the interim report on the Garda College were not fit for purpose and are unacceptable by corporate governance standards. Many of the issues identified have their roots in the 1980s before the Garda Commissioner became the Accounting Officer. While attempts were made to address some of these issues, they were not sufficient and did not go far enough. While some practices, as identified in the interim audit report, should not have happened and are certainly well short of modern financial procedures and controls and public sector governance and financial procedures, it should be noted that the report has found the majority of expenditure at the Garda College is managed to a high standard and compliant with the Garda finance code. It is also important to provide reassurance that the Garda College continues to provide high quality training.

As Accounting Officer, I take my statutory responsibility for how An Garda Síochána spends taxpayer's money very seriously. It is vital that it be spent efficiently and effectively and in the best interests of the people, the State and An Garda Síochána. That is why on receipt of the draft interim internal audit report in September 2016 the Garda executive immediately accepted its findings and commenced implementation of the recommendations. We are actively seeking to ensure the issues raised in the recently published report will be addressed as quickly as possible by putting strong financial and administrative controls in place in the Garda College.

When the matters raised at the Garda College came to the attention of the Garda executive in July 2015, they were of grave concern. It was directed that a high level steering group, to include representatives from the Department of Justice and Equality, be established immediately. Between July 2015 and March 2016, the steering group actioned a number of initiatives, including closing bank accounts and seeking legal advice to resolve some of the complex issues associated with unwinding the existing systems and governance arrangements.

In March 2016 the Garda internal audit unit was appointed to examine all of the issues

[Redacted]

From: [Redacted]
Sent: [Redacted]
To: [Redacted]
Subject: FW: PAC Information request following meeting with Commissioner
Attachments: [Redacted].xlsx; Probationer Allocation per Division 10 07 2017.xlsx; [Redacted].e
[Redacted].xlsx; [Redacted].x
Categories: [Redacted]

Light Duties

An Garda Síochána is committed to supporting all employees and members for medical or recuperative reasons following an injury on duty or a period of illness.

From time to time employees and members of An Garda Síochána are facilitated with accommodations in workplace arrangements following periods of absence, or on medical advice. Such accommodations which may include adapted patterns of working time or attendance at work, or modifications of duties, are afforded to employees and members to facilitate their reintegration to the workplace, and to support all staff in maintaining their employment.

An Garda Síochána will continue to afford all reasonable accommodations to employees and members as deemed necessary, and in consultation with the Chief Medical Officer.

On 31st March 2017, the number of Garda members, being facilitated with light duties or restricted hours on the recommendation of the Chief Medical Officer, was 476. This figure is subject to change on a daily basis.

Injury On Duty

Number of Garda Members absent on 12 July 2017 as a result of an Injury on duty either new or a reoccurring injury as recorded on SAMS and reported on 12 July 2017 is 114

[Redacted]
[Redacted]

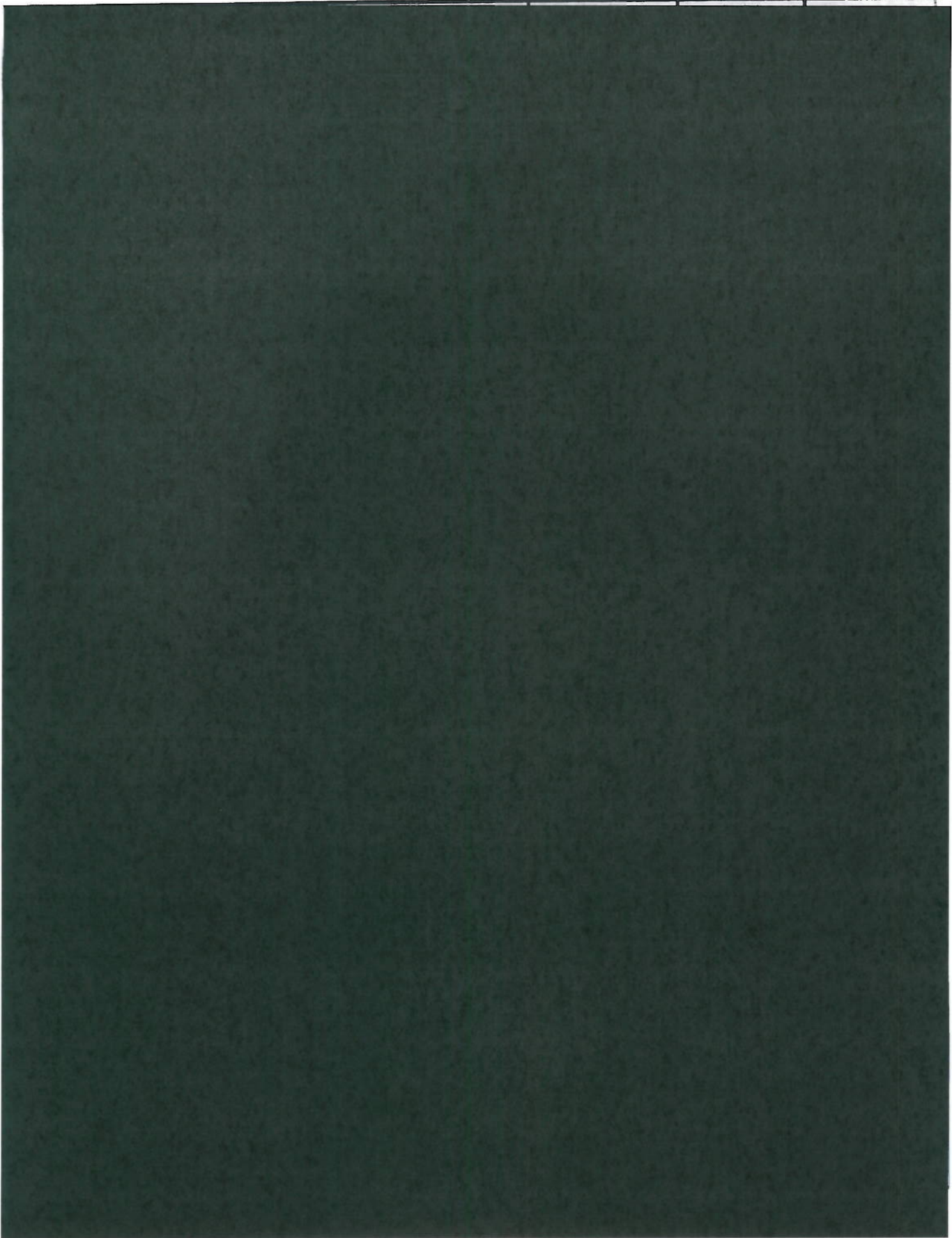
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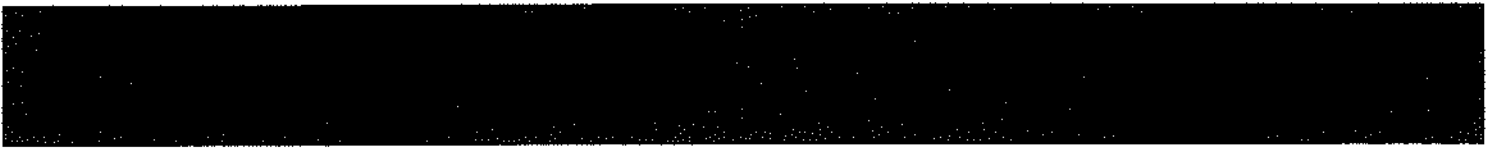
Probationer Allocation by Division 2015 – 2017

[Redacted]

Sent on behalf of the Executive Director of Finance and Services.







DIVISION	2015	2016	2017	Total
D.M.R. EAST	9	19	24	52
D.M.R. NORTH	19	34	39	92
D.M.R. NORTH CENTRAL	22	44	42	108
D.M.R. SOUTH	19	33	43	95
D.M.R. SOUTH CENTRAL	21	42	43	106
D.M.R. WEST	29	35	38	102
KILDARE	14	19	25	58
LAOIS / OFFALY	9	20	27	56
MEATH	5	19	12	36
WESTMEATH	5	5	17	27
WICKLOW	7		9	16
CAVAN / MONAGHAN	10	8	8	26
DONEGAL	10	5	9	24
LOUTH	10	17	17	44
SLIGO / LEITRIM	5	5	3	13
KILKENNY/CARLOW	9	10	20	39
TIPPERARY	5	14	16	35
WATERFORD	14	10	15	39
WEXFORD	14	10	17	41
CORK CITY	7	5	15	27
CORK NORTH	0	5	5	10
CORK WEST	5		10	15
KERRY	9	0	11	20
LIMERICK	9	17	8	34
CLARE	10	5	5	20
GALWAY	5	5	10	20
MAYO	5		10	15
ROSCOMMON / LONGFORD		5		5
Totals	286	391	498	1175
Totals as at 10.7.2017, including 1 late attestee from Intake 163 to DMR North and 198 probationer Gardaí from Intake 164, and after 15 resignations have been removed.				



