



**Charter
of the
Garda Síochána
Audit Committee**

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1. Introduction

1.1 This document sets out the Charter and terms of reference of the Audit Committee, as agreed between the Commissioner of the Garda Síochána, as Accounting Officer, and the Garda Síochána Audit Committee.

1.2 The Charter shall be reviewed annually by the Garda Síochána Audit Committee in consultation with the Garda Commissioner.

2. Appointment of the Garda Commissioner as Accounting Officer

2.1 The Garda Commissioner is the accounting officer in relation to the appropriation accounts of the Garda Síochána for the purposes of the Comptroller and Auditor General Acts 1866 to 1998 and Section 43 (1), the Garda Síochána Act, 2005.

3. Establishment of the Garda Síochána Audit Committee

3.1 An Audit Committee for the Garda Síochána shall be established and maintained in accordance with Section 44 of the Garda Síochána Act, 2005.

4. Role of the Garda Síochána Audit Committee

4.1 The role of the Garda Síochána Audit Committee is to advise the Garda Commissioner on financial and governance issues¹, including financial controls and risk management, relating to her or his function and its duties include, as set out in Section 45 of the Garda Síochána Act, 2005, advice on the following matters:

- the proper implementation of Government guidelines on governance and financial issues.
- compliance with section 22 of the Exchequer and Audit Departments Act 1866, section 19 of the Comptroller and Auditor General (Amendment) Act 1993 and any other obligations imposed by law relating to financial matters
- the appropriateness, efficiency and effectiveness of the Garda Síochána's procedures relating to:

- public procurement
- seeking sanction for expenditure and complying with that sanction
- acquiring, keeping custody of and disposing of assets
- risk management
- financial reporting, and
- internal audits

4.2 The Audit Committee will also have a role in promoting good accounting practice, improved and more informed decision-making and continued focus on regularity, propriety and value for money throughout the Garda Síochána. The Audit Committee will monitor any exceptions to general accounting or governance principles which come to its attention.

4.3 Internal Audit Unit

The role of the Audit Committee will include, as part of ongoing systematic reviews of the control environment and governance procedures within the Garda Síochána, overseeing and advising on matters relating to the operation and development of the internal audit function, and reporting to the Garda Commissioner in relation to the operation and development of that function. Accordingly, the Audit Committee will be required to:

- Support the independence of the Garda Internal Audit Unit.
- Review and subsequently approve the draft annual Garda Internal Audit Plan.
- Monitor implementation of the Plan throughout the year.
- Review the significant findings and recommendations of the Garda Internal Audit Unit and to monitor the action taken by management to resolve any issues that have been identified.
- Consider a report from Internal Audit on the implications of their findings, of comments of the Comptroller and Auditor General on the Appropriation Accounts, and of other relevant Comptroller and Auditor General reports.
- Request special reports from Internal Audit as considered appropriate.
- Review reports as appropriate and significant findings of Garda Professional Standards Unitⁱⁱ where there have been joint engagements between Garda Professional Standard Unit and Garda Internal Audit Section.
- Review risks identified by the Risk Management Team and review the risk management processes.ⁱⁱⁱ

- Advise and make recommendations to the Garda Commissioner on any matter pertaining to the Internal Audit function within the Garda Síochána that the Committee considers necessary or appropriate, including its overall effectiveness, compliance with internal audit standards, organisation, resources, training, use of technology etc.

4.4 Financial Reporting

The Audit Committee shall review and question, where necessary, the actions and judgments of management of the Garda Síochána in relation to the Appropriation Accounts and any related financial statements, before submission to and approval by the Garda Commissioner, as the Accounting Officer.

Particular attention should be paid to:

- Critical accounting policies and practices and any changes in those policies;
- Decisions requiring a significant element of judgment;
- The extent to which the Appropriation Accounts are affected by any unusual transactions in the year and how they are disclosed;
- Risk of fraud and adequacy of anti-fraud policies;
- Clarity of disclosure;
- Compliance with relevant internal audit and accounting standards and practices;
- Compliance with other legal requirements;
- Any other topics as requested by the Garda Commissioner.

4.5 Advisory Role

The Audit Committee is not responsible for any executive functions and is not vested with any executive powers but shall exercise an advisory role only in relation to its duties and functions.

5. Independence

5.1. The Audit Committee shall be independent in the performance of its duties and responsibilities and shall not be subject to direction or control from any other party in the exercise of its duties.

6. Membership of the Garda Síochána Audit Committee

6.1. Members of the Audit Committee^{iv}

The Audit Committee shall consist of the following persons, all of whom are to be appointed by the Policing Authority:

- a Deputy Garda Commissioner or Chief Administrative Officer^v; and
- not fewer than 4 other persons who have relevant skills and experience and none of whom is, or has ever been, a member of the Garda Síochána ('external members').

6.2. The Policing Authority shall designate as the chairperson of the Audit Committee one of the external persons appointed to the Committee. A quorum shall consist of three members and, in the absence of the chairman from a meeting of the Committee, an acting chairman will be selected from amongst the external members attending.

6.3. The Committee will normally operate on the basis of consensus. In the event of a vote being required on any matter a simple majority of all members present, including the chairman, will carry the motion with the chairman of the meeting having a casting vote in the event of a tie.

6.4 Secretary to the Audit Committee

The Garda Commissioner shall ensure that the Audit Committee is provided with the necessary secretarial and other resources to enable it to perform its functions.

The Garda Commissioner will provide an officer to be Secretary to the Committee. The Secretary will convene meetings and maintain and circulate minutes.

6.5 Indemnification

Each external member of the Audit Committee is hereby indemnified by the Garda Commissioner in accordance with the conditions laid out in the appendix to the General

Council Report 1357 of the Civil Service^{vi}, against liabilities which may arise from his or her membership of the Audit Committee.

7. Tenure of Members of the Garda Síochána Audit Committee

7.1 The members of the Audit Committee shall hold office for the period that may be determined by the Policing Authority, but a member may resign from the Committee by letter addressed to the Policing Authority, or may at any time be removed from office by the Policing Authority for stated reasons.

7.2 Members of the Audit Committee shall hold office on such terms and conditions as may be determined by the Policing Authority and the Minister for Finance.

8. Meetings of the Garda Síochána Audit Committee

8.1 Frequency

The Audit Committee shall meet as required, determined at its own discretion, but not less than four times a year.

8.2 Agenda

The agenda will be finalised by the Chairman of the Audit Committee and passed to the Secretary who will distribute this to the other members of the Audit Committee (and other attendees, as appropriate) 5 working days in advance of each meeting.

8.3 Attendance

No person other than the Audit Committee members shall be entitled to attend Audit Committee meetings. The Audit Committee may invite a person who has responsibility within the Garda Síochána for internal audits or for any financial matters or any other person it considers appropriate to attend specific meetings. All members of the Audit Committee shall be expected, whenever possible, to attend its meetings whether by physical attendance, by video conference or by telephone connection so long as this shall allow live exchange of views by the members of the Audit Committee. Where a conflict of interest occurs with the

executive members of the Committee, meetings of the non-executive members alone will be held.

8.4 The Head of Internal Audit and Executive Director of Finance and Services will normally be invited to attend meetings, and such other officials from the Garda Síochána as the Audit Committee may require shall also attend from time to time.

8.5 A representative of the Comptroller and Auditor General may be invited to attend any meeting of the Audit Committee, if the Audit Committee considers this necessary, and shall be invited at least once a year.

8.6 The Audit Committee may, following agreement with the Garda Commissioner, obtain outside legal or other independent professional advice and request the attendance at Committee meetings of outsiders with relevant expertise and experience if it considers this necessary.

9. Access

9.1. The Chairman of the Audit Committee or any member, acting with the authority of the Chairman, will have the right of access to the Garda Commissioner and, with the latter's agreement, to any senior personnel of the Garda Síochána.

9.2 The Chairman of the Audit Committee, and any member acting with the authority of the Chairman, will have the right of access to the Head of Internal Audit on any matter relating to the business of the Audit Committee.

10. Reporting

10.1 Draft minutes of meetings of the Audit Committee shall be circulated as soon as possible after each meeting and, when approved by the Audit Committee shall be circulated to the Audit Committee and to the Garda Commissioner and made available to the Comptroller & Auditor General. The first draft of meeting minutes must be confidential and provided to the Chair by the Committee Secretary in the first instance. Following review by the Chair, the draft minutes will be provided to the Committee for its review within three weeks of the

meeting. Final approved minutes of each meeting will also be provided to the Policing Authority.

- 10.2 The Audit Committee shall communicate with the Garda Commissioner in relation to any significant shortfalls in the business control and compliance and/or risk management environments that come to the attention of and are of concern to the Audit Committee. Where appropriate, the Audit Committee will report directly to the Comptroller and Auditor General if it deems it necessary to properly address audit matters.
- 10.3 The Audit Committee shall report in writing at least once a year to the Garda Commissioner on those matters and on its activities in the previous year.
- 10.4 The Audit Committee shall provide the Policing Authority and the Minister for Justice and Equality with a copy of each report to the Garda Commissioner.
- 10.5 The Audit Committee shall meet with and update the Policing Authority once a year following the publication of its annual report to update it in relation to its work in the previous year and to report any significant shortfalls in the business control and compliance and/or risk management environments that come to the attention of and are of concern to the Audit Committee. The Chair of the Audit Committee will also meet with the Chair of the Policing Authority at least twice a year.
- 10.6 Where appropriate and deemed to be the most efficient way to address an audit issue, the Committee will liaise with GSOC and the Garda Inspectorate on any matter of joint interest. The Chair will put the appropriate arrangements in place to ensure appropriate cooperation on such matters.
- 10.7 The Committee Secretary is responsible for maintaining all Committee documentation and records of each Committee meeting. The Committee Secretary should liaise with the Chair in respect of meeting papers and ensure that all papers are issued to the Committee at least five working days before the scheduled date of a Committee meeting.

11. Functions of the Garda Commissioner (Accounting Officer) in relation to the Audit Committee

- 11.1 The Garda Commissioner will ensure that the Audit Committee is provided with all of the Garda Síochána's audit reports, audit plans and monthly reports on expenditures.
- 11.2 The Garda Commissioner will report to the Audit Committee as soon as practicable where s/he has reason to suspect that any material misappropriation of the money for which s/he is the accounting officer, or any fraudulent conversion or misapplication of the Garda Síochána's property, may have taken place.
- 11.3 The Garda Commissioner will ensure that the Audit Committee is provided at its request with details of any financial matter or procedure necessary for performing its functions, including details relating to:
- any contract that the Garda Commissioner proposes to enter into and that involves the expenditure of more than an amount specified by the Audit Committee, and
 - any legal action against the Garda Commissioner that gives rise to a potential financial liability.
- 11.4 The Garda Commissioner will not accede to a request for details from the Audit Committee (paragraph 11.3) in relation to contracts and legal actions where s/he considers that the provision of the details requested could prejudice the security of the State or endanger life.
- 11.5 Where the Garda Commissioner declines a request for details from the Audit Committee, s/he shall certify grounds in a statement to the Audit Committee.

12. Restrictions on the Functions of the Garda Síochána Audit Committee

- 12.1 The Garda Commissioner (Accounting Officer) shall have the right to restrict the Garda Síochána Audit Committee's access to records or files where this action is warranted in the interests of maintaining the security of the State or to safeguard life.

In expectation of such restriction, the Garda Commissioner and the Audit Committee have agreed that, in practice, external members of the Audit Committee shall not have any access

to matters relating to either security of the State or to any details relating to the Witness Protection programme.

12.2 The Garda Síochána Audit Committee will observe the restrictions placed on the Garda Commissioner as Accounting Officer under Section 43 (3) of the Garda Síochána Act, 2005.

12.3 The Audit Committee will not have a role in the detailed audit process or in the signing off of audit reports or in the final approval of annual financial statements by the Garda Commissioner, as Accounting Officer.

Dónall Ó’Cualáin
Acting Commissioner of
An Garda Síochána

Date:

Dr. Cyril Sullivan
Chairman of the Audit Committee

Date:

ⁱ The Corporate Governance Standards for the Civil Service (including An Garda Síochána as a Vote Holder); Department of Public Expenditure and Reform (November 2015) sets out the following Governance Principals;
Governance Principles

1. Good governance supports a culture and ethos which ensures behaviour with integrity, a strong commitment to ethical values, and respect for the rule of law.
2. Good governance helps to define priorities and outcomes in terms of sustainable economic and societal benefits and to determine the policies and interventions necessary to optimise the achievement of these priorities and outcomes. It means implementing good practices in transparency, reporting, communications, audit and scrutiny to deliver effective accountability.
3. Good governance means developing the Department's capacity, including the capability of the leadership team, management and staff.
4. Good governance means managing risks and performance through robust internal control systems and effective performance management practices.
5. Good governance ensures openness, effective public consultation processes and comprehensive engagement with domestic and international stakeholders.

The Standard sets out in relation to Internal Audit and Audit Committees;

In support of this Principle, Departments should include the following core elements in their Governance Framework:

Audit and Assurance arrangements; and Compliance Framework

The standard places the Audit Committee Central to the Assurance Framework.

ⁱⁱ Section 24 of the Garda Síochána Act 2005 provides as follows in relation to Garda Professional Standards Unit;

24.— (1) As soon as practicable after the commencement of this section, the Garda Commissioner shall establish a Professional Standards Unit, to be headed by an officer not below the rank of chief superintendent, to—

- (a) examine and review, as directed by the Commissioner, the operational, administrative and management performance of the Garda Síochána at all levels,
- (b) propose measures to the Commissioner to improve that performance, and
- (c) promote the highest standards of practice, as measured by reference to the best standards of comparable police services, in operational, administrative and management matters relating to the Garda Síochána.

(2) Not later than 31 March in each year, the Garda Commissioner shall submit a report to the Minister on the activities of the Professional Standards Unit in the preceding year.

ⁱⁱⁱ Risk Management Guidance for Government Departments and Offices; Department of Finance (2004):

3.3 1. Audit Committees should be responsible for reviewing and agreeing the processes for managing risk in the Department. The Audit Committee should have a standing agenda item on risk at its meetings and should receive feedback from the Head of Internal Audit and the Department's management on the implementation and performance of the risk management process. Such feedback should include the five key areas of identifying, assessing, mitigating reviewing and reporting on risks.

^{iv} Provided for in Section 44 of the Garda Síochána Act 2005

^v Provided for in Section 43 (a) of the Criminal Justice Act 2007.

^{vi} **Appendix 7- Appendix to General Council Report No. 1357 on Indemnity
Appendix to General Council Report No. 1357 – Indemnity**

1. A civil servant shall be indemnified against any reasonable legal expenses necessarily incurred by him/her and against any damages and/or costs awarded against him/her in the event of civil proceedings being taken against him/her arising out of the manner in which s/he discharges his or her duties, provided that an examination of all the circumstances (including the outcome of such proceedings) establishes that s/he acted bona fide in the execution of his/her duties and did not act with gross negligence or gross neglect of his/her duties.

2. This indemnity is subject to the following conditions: -

a) the officer concerned must immediately notify his/her Department of the receipt by him/her of any claim, and

b) in appropriate cases, the Chief State Solicitor will act for the civil servant. Where the Chief State Solicitor's Office is so acting, that Office, if necessary after consulting the Attorney General, shall have full discretion as to how the proceedings are addressed including, if it considers it to be the most prudent course of action, the right to settle any cases arising in advance of or during any Court proceedings. Where it has been decided that it is not appropriate for the Chief State Solicitor's Office (CSSO) to act, but the officer satisfies the conditions referred to in paragraph (1) above, the reasonable legal expenses necessarily incurred by him/her in instructing his/her own solicitor will be recouped in such amount as the Minister for Finance, having consulted the Attorney General, deems reasonable. (For this purpose the officer will instruct his/her solicitor to furnish the Chief State Solicitor with such information as is required by the Attorney General for the purpose of calculating the legal expenses).