An Garda Síochána

Oifig Saorála Fáisnéise,
An Garda Síochána, Teach áth Luimnigh,
Lárionad Gnó Udáras Forbartha Tionscail,
Baile Sheáin , An Uaimh,
Contae na Mí.
C15 DR90

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

Teileafón/Tel: (046) 9036350

Láithreán Gréasain/Website:
www.garda.ie

Bí linn/Join us

Ríomh-phoist:/Email: foi@garda.ie

Re: Freedom of Information Request FOI-000213-2020
Request Part-Granted

Dear

I refer to your request, dated and received on 22nd June, 2020 which you have made under the Freedom of Information Act 2014 (FOI Act) for records held by An Garda Síochána.

Part 1(n) of Schedule 1 of the FOI Act states that An Garda Síochána is listed as a partially included agency *"insofar as it relates to administrative records relating to human resources, or finance or procurement matters"*. Therefore, only administrative records that relate to human resources, finance or procurement shall be considered.

Your request sought:

1) *A copy of the most recent internal audit reports for the Dublin North Garda Division*
2) *A copy of the most recent internal audit reports for the Cavan-Monaghan Garda Division*
3) *A copy of the most recent Internal audit reports for the Dublin East Garda Division*
4) *A copy of the most recent Internal audit reports for the Kerry Garda Division*

I wish to inform you that I have decided to part-grant your request on the 16th July 2020.

The purpose of this letter is to explain that decision.

1. Findings, particulars and reasons for decision

Upon receipt of your request, a search was conducted in Garda Internal Audit Section (GIAS) and a number of records have been identified in this regard. The audits contain information

relating to human resources, finance and procurement matters. However, in addition to this type of information, the audits also make reference to operational policing matters.

I have decided to provide the audits in a redacted format as outlined in the Schedule of Records attached with each Audit.

Part 1(n) of Schedule 1:

Section 6(2)(a) of the FOI Act provides that an entity specified in Schedule 1, Part 1 of the Act shall, subject to the provisions of that Part, be a public body for the purposes of the FOI Act. Schedule 1, Part 1 contains details of bodies that are partially included for the purposes of the FOI Act and also details of the certain specified records that are excluded. If the records sought come within the description of the exclusions of Part 1, then the FOI Act does not apply and no right of access exists.

Part 1(n) of Schedule 1 of the FOI Act provides that An Garda Síochána is not a public body for the purposes of the FOI Act other than in relation to administrative records relating to human resources, or finance or procurement matters.

The term "administrative records" is understood to mean records relating to the processes of running and managing a business or organisation. As a result, the FOI Act excludes operational policing business as opposed to the defined administrative processes of An Garda Síochána.

Records relating to operational matters such as warrants, seizures/storage of drugs related materials or evidential property management are exempted as Part (1)(n), Schedule 1 as these are neither considered administrative records (as set out in Office of the Information Commissioner: OIC case reference number 160276) or records relating to human resources, finance or procurement.

Section 37 – Personal Information

The Sections of the FOI Act which can apply to deny access to documents, or parts thereof, are known as exemption provisions. One such exemption relates to personal information contained within these records, which is not being released in accordance with Section 37 (1) of the FOI Act. I am conscious of my obligations to retain personal information in a confidential and secure manner and prevent personal information from being released into the public domain unnecessarily.

Personal Information is defined at Section 2 of the FOI Act and includes the following:

2.(1) In this Act—

"personal information" means information about an identifiable individual that, either—

(a) would, in the ordinary course of events, be known only to the individual or members of the family, or friends, of the individual, or

(b) is held by an FOI body on the understanding that it would be treated by that body as confidential,

and, without prejudice to the generality of the foregoing, includes-

(iii) Information relating to the employment or employment history of the individual,

I am satisfied that parts of certain records relate to a third party, as well as information relating to other individuals who are named in the records. As such, I am satisfied that the records consist of the personal information of these third parties. Accordingly, I find that Section 37(1) and (7) of the Act applies to the records at issue.

Section 37(1) and (7) of the FOI Act are as follows:

37(1) Subject to this section, a head shall refuse to grant an FOI request if, in the opinion of the head, access to the record concerned would involve the disclosure of personal information (including personal information relating to a deceased individual)

As per section 37 of the FOI Act, I have considered the public interest issues which arise in this case and have taken account of the following factors in favour of release:

- Ensuring openness and transparency of organisational functions to the greatest possible extent,
- The public interest in members of the public exercising their rights under the FOI Act,
- That there is more than just a transitory interest by the public in this information,
- The right to privacy is outweighed by the needs of the public.

In considering the public interest factors which favour withholding the records, I have taken account of the following:

- Allowing a public body to hold personal information without undue access by members of the public,
- The public interest is not best served by releasing these records,
- That the Organisation can conduct its business in a confidential manner,
- That there is a reasonable and implied expectation that sensitive personal information will remain confidential,
- That there is no overriding public interest that outweighs the individual's right to privacy.

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

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-000213-2020.**

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

Please note that a fee applies. This fee has been set at €30 (€10 for a Medical Card holder). Payment should be made by way of bank draft, money order, postal order or personal cheque, and made payable to Accountant, Garda Finance Directorate, Garda Headquarters, Phoenix Park, Dublin 8.

Payment can be made by electronic means, using the following details:

Account Name: Garda Síochána Finance Section Public Bank Account
Account Number: 10026896
Sort Code: 900017
IBAN: IE86BOFI90001710026896
BIC: BOFIIE2D

You must ensure that your FOI reference number (FOI-000213-2020) is included in the payment details.

You should submit your request for an Internal Review within 4 weeks from the date of this notification. The review will involve a complete reconsideration of the matter by a more senior member of An Garda Síochána and the decision will be communicated to you within 3 weeks. The making of a late appeal may be permitted in appropriate circumstances.

Please be advised that An Garda Síochána replies under Freedom of Information may be released in to the public domain via our website at www.garda.ie.

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,

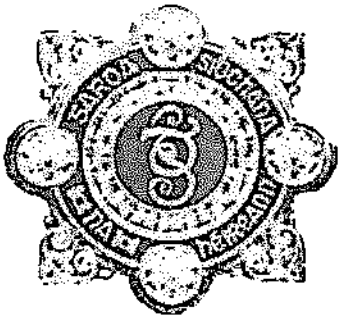
Mara Brodigan **ASSISTANT PRINCIPAL**
MARIA BRODIGAN
FREEDOM OF INFORMATION OFFICER

17th **JULY, 2020**

Requester Name:	- Cavan/Monaghan Audit		File FOI- 000213-2020		
Page No	**Description of Document**	**Deletions**	**Relevant Section of FOI Acts**	**Reason for Redaction**	**Decision Maker's Decision**
1	Cover Page	0			Grant
2	Index	3	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
3 - 4	Executive Summary & Findings	3	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
5	Audit Report Introduction	1	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
6-9	Audit Methodology, Scope & Findings	8	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
10-16	Resource & Absence Management	9	Part 1(n) of Schedule 1 & Section 37	Outside the Scope of the FOI Act & Persoanl Information	Part Grant
17-19	Official Vehicles & Vehicle Fuel	1	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
20-38	Cavan/Monaghan Audit	19	Part 1(n) of Schedule 1 & Section 37	Outside the Scope of the FOI Act & Persoanl Information	Part Grant
39-40	Financial Management	2	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
41	Management of Travel & Sub	0			Grant

42-44	Cavan/Monaghan Audit	3	Part 1(n) of Schedule 1 & Section 37	Outside the Scope of the FOI Act & Persoanl Information	Part Grant
45	Acknowledgements	0			Grant
46	Categorisation of Audit Findings	0			Grant
47-48	Cavan/Monaghan Audit	2	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant

AUDIT REPORT



Cavan Monaghan Division

November 2015

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Executive Summary

Garda Internal Audit Section (GIAS) found that most of the issues raised in this Report in relation to the Cavan Monaghan Division are also applicable to other Divisions throughout the Country and relate to thematic issues that the organisation as a whole is striving to address. The recommendations give direction in regard to how Divisional Management should progress these issues in conjunction with Regional Management and Headquarter Support Directorates / Sections as well as giving specific recommendations for the Cavan Monaghan Division.

[redacted]

As a general comment GIAS wishes to remind all members and supervisors of their responsibilities to complete and update all official records in an accurate, legible and timely manner.

Audit Opinion

GIAS can provide that the internal management and control systems in place to manage the Cavan Monaghan Division are adequate.

In relation to specific audit objectives GIAS can provide;

[redacted]

2. that indirect staffing costs are controlled and authorised. This represents .

[redacted]

[redacted]

Main Findings and Priority 1 Recommendations:

The areas which are the subject of Priority 1 recommendations are –

- **Resource and Absence Management**: While the numbers of total staff assigned to the Division of 337 Garda members and 38 Civil Servants (at the time of the audit fieldwork) would seem adequate this can be somewhat dissipated by the number of staff absent. In the period audited 2,175 sick days were recorded on SAMS.

  Strict monitoring of all absences is encouraged at Divisional level and absence should be discussed at management meetings.

Better use of Civil Servants to conduct administrative roles within the Division is recommended. It is suggested that management consider the benefit of establishing an Administrative Office for the Division in one centre rather than at each District. This office would have responsibility for centralised management and oversight in processing claims, procurement, payroll, records, etc. The Office should be headed by a Civil Servant at Higher Executive Officer level reporting to the Chief Superintendent and who would be part of the senior management team in the Division. This could release a number of Garda members to more operational roles and ease somewhat the resource issues at the front-line. In the context of an enhanced role for Civil Servants in the Division the possibility of exploring the possibility of some Garda members transferring to the Civil Service where more regular hours and work life balance policies exist which are not an option in an operational policing environment.

- **Procurement**: The Divisional Officer has a responsibility to ensure that current contracts are in place for the provision of supplies and services in the Cavan Monaghan Division. It is also recommended that the Divisional Procurement Committee be re-established, meet regularly to monitor contracts and identify further contract opportunities.

Audit Report

Introduction

This Report represents the results of an audit of the management and control systems applied by the Cavan Monaghan Division. The audit field work was carried out in May 2015 and this was followed by the appropriate analysis and compilation of findings by GIAS.

This Audit Report considers any issues found as a result of the audit testing undertaken. It examines the levels of control that exist and offers an overall opinion on the effectiveness of the control systems, so as to provide the necessary assurance to Management. This Report recommends corrective actions in order to improve the control systems and to mitigate the risks found. The opinions of Management on the findings have been sought and incorporated into the final Report.

Background

The Division was last audited in April 2010 at which time no high risk issues were identified.

Divisional Resources - Staff

The Divisional Headquarters is in Monaghan and the District Offices are in Monaghan, Cavan, Bailieboro and Carrickmacross. Chief Superintendent James Sheridan is assigned to the Division. Staff allocated to the Division comprise of:

- Garda staff - Chief Superintendent, 4 Superintendents, 5 Inspectors, 56 Sergeants, 250 Gardaí and 21 Garda Reserves.
- Civil Servants (whole time equivalents) – 1 Executive Officer, 1 Staff Officer, 5 District Finance Officers (SO) and 31 Clerical Officers.

Divisional Resources - Vehicles

As at April 2015 there were 48 vehicles allocated to the Division comprising of:

- 36 cars (including 13 unmarked cars)
- 8 vans (6 marked, 2 unmarked)
- 1 jeep
- 3 motorbikes.

[redacted]

The offices examined were the Divisional Headquarters and each of the District Offices. Chief Superintendent James Sheridan has responsibility for the operational and administrative policing of the Cavan Monaghan Division. The audit testing was conducted at the Divisional and District Headquarters in Monaghan and the District Headquarters in Monaghan, Cavan, Bailieboro and Carrickmacross. [redacted]

Audit Methodology and Scope

Audit Scope

This audit uses a risk-based approach including a level of compliance testing and verification as part of the audit methodology in accordance with the Standards for the Professional Practice of Internal Audit as set out by the Chartered Institute of Internal Auditors.

This audit focused on the systems, processes and controls in operation over the Cavan Monaghan Division with specific reference to financial and property domains. The audit involved on-site visits and the carrying out of tests on the operation of the control environment.

In addition to examination of the Cavan Monaghan Division audit questionnaires and testing methodology have been designed to allow for examination of overarching thematic issues across the whole Organisation. These issues in the Audit Plan include;

- Staffing Issues;
- Procurement;
- Fleet management;

[redacted]

Nature of Findings

In the course of the audit a number of matters came to light and these have been documented in this Report. Management and staff should not view these findings as criticisms but matters which GIAS are drawing attention to in order to assist the overall management of the Division.

The recommendations made are classified by Priority which reflects the need for, and the recommended urgency of, addressing the issue found. (See Appendix 1 for an explanation of the classifications used). A full list of control failures is attached at Appendix 3, and these should be read in conjunction with this Report.

[redacted]

Audit Issues & Recommendations

1. Procurement of Supplies and Services

GIAS obtained information from Procurement Section regarding contracted services for the Division.

Towing management is the subject of a contract extension for one year during which time it is expected that the RFT for the Division will be advertised. The contract is managed at Monaghan where good controls are in place with the contractor providing daily vehicle records, monthly invoices and quarterly reports/invoices in respect of longer term storage.

Cleaning and ancillary services are out of contract across the Division. Work is underway with Procurement Section to progress new competitions / contracts. GIAS is informed that the delay in getting such competitions to the market relates to the volume of work within Procurement Section and the need to prioritise high spend tenders.

In some instances it was reported that services (cleaning/gardening maintenance) were reduced to curtail costs. However this was noticeable and can give a poor public and professional image.

[redacted]

Divisional Procurement Committee

GIAS found the Divisional Procurement Committee (DPC) to be more or less dormant and meeting infrequently.

An active DPC with representatives from each of the Districts achieves more than merely identifying opportunities for achieving savings but is an essential tool in contract management and oversight, linking activity on the ground and Procurement Section. It is ideally placed to:

- Identify opportunities for achieving better value from suppliers.
- Identity instances where An Garda Síochána is legally obliged to invite tenders for the delivery of goods or services but has inadvertently failed to do so.
- Ensure that the organisation is paying only for goods and services actually delivered.
- Monitor the delivery of goods/services by suppliers ensuring that the delivery is to the standard contracted for, is timely, and that the Districts are satisfied with the quality of goods/services being provided.
- Provide feedback to Procurement Section on the performance of individual contractors.
- Make recommendations to Procurement Section regarding the planning and prioritising of procurement activities. If appropriate make proposals to Procurement Section where the Committee sees opportunities which may benefit the Organisation.

In summary, ensuring that contracts deliver the goods/services contracted for and to the required specification provides useful information within the Division but also a helpful feedback to Procurement Section as resolutions for problem areas can be built into future tenders.

Recommendations

Priority 1

The Divisional Officer must ensure that current contracts are in place for the provision of all supplies and services in the Cavan / Monaghan Division.

An active Divisional Procurement Committee with members of appropriate rank/grade from each District should be re-established.

GIAS recommend that Divisional Procurement Committees should be chaired by the Divisional Officer and should:

- Consist of a mix of Garda and Civil Service personnel, which must include the Divisional Executive Officer.
- Include representatives from each of the Districts.
- The inclusion of one of the Finance Officers should be considered.
- Meet quarterly to identify needs and opportunities and also provide feedback to Procurement Section.
- The meetings should be minuted and the minutes retained for reference and for audit/inspection purposes.
- Monitor contracts for their
    - Performance.
    - For their expiry in order to prepare for a new tendering process.
- Monitor expenditure in order to identify:
    - Opportunities for achieving better value for money.
    - Incidents where the Organisation is failing in its obligations to invite tenders for goods and services.
    - Identify and address any shortcomings in contract delivery

Management Response

[redacted]

Note – This Section of the Report should not be released under a Freedom of Information request in line with provisions of Section 32 of the Freedom of Information Act 2014.

Absence records were downloaded from SAMS and PeopleSoft. The examination found the following absence statistics:-

Table 1 Cavan/Monaghan overall sickness absence 1/10/2014 to 30/04/2015 (confirm dates)

DISTRICT	Strength	No of Personnel availing of Sick Absence	% staff	No of periods of absence	No of Days/Tours lost in period
Monaghan	90	40	44%	64	514
Cavan	100	61	61%	134	809
Bailieboro	65	36	55%	77	503
Carrickmacross	87	39	45%	77	350
Totals	**342**	**176**	**51%**	**352**	**2,175**

Note - The table above includes 68.5 civil servant days lost by 20 members of staff in 35 absence periods.

Available Resources, Light Duties and Long Term Absence

During discussions with Divisional and District Management, issues emerged regarding the availability of resources. Concerns included the effect of reduced numbers on service delivery and the increased risk of error due to reduced supervision as well as late recording and updating of Data. Some units in the Division are without supervisory ranks.

At the time of the audit 8 Civil Servants were employed on various work sharing patterns on reduced pay. There were 10 members recorded on light duties and one on restricted hours (4 pregnancy related; 4 recovery from illness; 2 long term illness related and 1 member recovering and on short term restricted hours post injury). Garda members on light duties or restricted hours are not subject to reduced pay.

Monaghan District

On the day audited (12th May 2015) there were 22 Garda members at the ranks of garda and sergeant on duty in Monaghan District. Two rosters were operating as follows;

[redacted]

Bailieboro District

We were informed that the available staff resources at sergeant and garda rank were 4 Sergeants and 11 Gardaí.

On 12th May (the day audited) there were 11 Gardaí at the rank of Sergeant and garda operating the following rosters;

[redacted]

Cavan District

On the day of the audit (2nd September 2015) there were two Sergeants, 12 Gardaí and 1 Probationer operating on core rosters in Cavan District as follows;

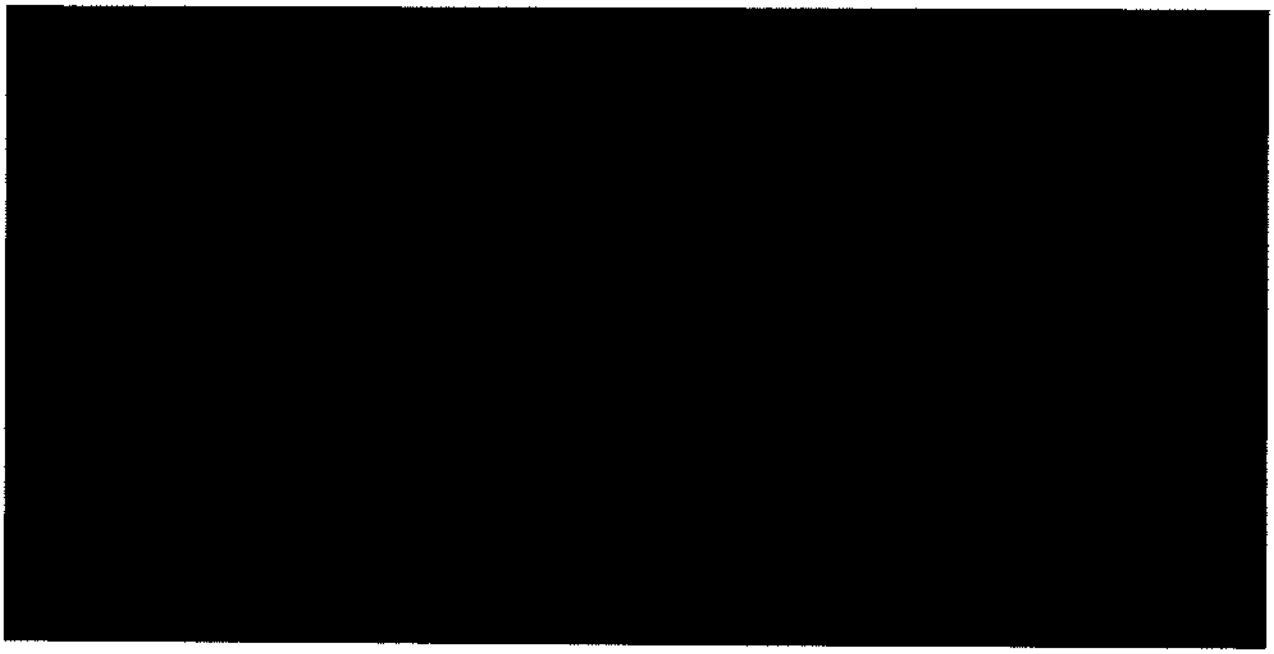
[redacted]

In addition to the two main bases of Cavan and Ballyconnell there are eight other outlying Stations as follows;

[redacted]

Carrickmacross District

On the day of the audit (2nd September 2015) there were two Sergeants, 12 Gardai and 1 probationer operating on core rosters in Carrickmacross District as follows;



On the day of the audit two staff were on long term sick leave, three were on maternity leave, one on career break and one member was suspended from duties.

There are three outlying Stations in the district as following;

Sick Leave

No significant issues arose in an examination of sickness absence files. In each District some delays were found to occur in members providing medical certificates

or MC1 Forms but these instances are being followed up by the District Office and absence is mentioned at PAF meetings.

There is a need to introduce a consistent process in each District Office to verify sickness absence against the members form A85. While supervisors have a responsibility in this regard when certifying attendance and signing the A85, GIAS finds that this is not always robust and further cross verification is required at District level.

There is also an opportunity to review processes and procedures in file and data management for the Division so as to introduce more consistency in for example managing forms SR1 (notifying absence) and recording and storing absence records on members files in the District Offices.

As in other audits, some anomalies were noticed in regard to accurately reflecting the actual days/tours absent on SAMS, SR1, D5, medical certificate and members A85. This is not unique to this Division, but requires vigilance to ensure that records are correct as GIAS is concerned that this could affect future sickness pay/provisions for members.

[redacted]

Leave Records

From the sample of records reviewed in respect of Cavan Monaghan Division, it was noted to the auditor's satisfaction that members D9 forms (Annual Leave Sheets) are submitted to the District Office for approval and recording, in most instances each time leave is availed of. All leave is strictly monitored and any application to carry forward in excess of 10 days leave is submitted to the Chief Superintendent for sanction.

Civil Servants use the time and attendance system and this is monitored by the Divisional EO. Civilians leave is approved by their supervisor and leave sheets are submitted to the Divisional EO at the end of the year for reconciliation and recording on the HRMS.

Recommendations

The Divisional Officer should maintain regular contact with HR and the Occupational Health Service so that personnel returning from lengthy absences can be encouraged to resume as full a working life as possible within reasonable timeframes in consultation with management. Certification of restricted/light duties should be reviewed at least within six months and renewed at appropriate intervals thereafter. The performance of members on such duties should be the subject of

continuous review and report by their direct supervisor to ensure the member resumes policing duties as and when well again.

There are opportunities for the Division to review and introduce standardised practices with regard to the administrative systems in place. While no 'incorrect' system is used, each District has its own systems developed and reviewing these and pooling the best practice initiatives from each District would improve the overall organisation and efficiency of absence and resource management within the Division.

One possibility in regard to these cases of light/ restricted duties might be to explore the option of some Garda members transferring to the Civil Service where more regular hours and work life balance policies exist which are not an option in an operational policing environment.

[redacted]

Priority 1

Strict monitoring of all absences is encouraged at Divisional level and absence should continue to be discussed at management meetings.

Resources

Better use of Civil Servants to conduct administrative roles within the Division is recommended. It is suggested that management consider the benefit of establishing an Administrative Office for the Division in one centre rather than at each District. This office would have responsibility for centralised management and oversight in processing claims, procurement, payroll, records, etc. The Office should be headed by a Civil Servant at Higher Executive Officer level reporting to the Chief Superintendent and who would be part of the senior management team in the Division. This could release a number of Garda members to more operational roles and ease somewhat the resource issues at the front-line.

GIAS are generally concerned that the possibility of incorrect reporting of sick absence has the potential to erroneously have an adverse impact on the career prospects, pay and pension entitlements of individuals.

Any discrepancies between actual absences and SAMS records or systems weakness in the recording of sick absences should be rectified locally or brought to the attention of HRM.

While it is understandable that District staff might find it more accurate to complete certain areas of the SR1 form themselves, use copies, fax, etc. these forms – particularly Part 'B' - should be completed and signed by the members' supervisor,

i.e. the person certifying the accuracy of the absence information and the return to work.

Supervisors should be reminded that they have a responsibility to be attentive to the timely completion and submission of the SR1 as well as the submission by the member of the appropriate medical certification.

Form A85 is the member's record of duty and GIAS recommends that all absence be cross verified with the Form A85.

Management Response

The SR1 form is confusing and there are ongoing difficulties with the SAMS software system. These difficulties have been highlighted a number of times.

All claims, procurement and Payroll are currently administered by Civilian Staff, to centralise would not release any Garda members to front line policing. There is no HEO in Cavan Monaghan Division.

This recommendation is also at variance with the recommendation that three Gardaí on restricted / light duties transfer to a Civilian Role. It is not possible given current Garda Resources to release any members from Garda Duties.

No cognisance has been taken by GIAS of the reduction in numbers of operational personnel and the introduction of the new roster system which is still under review.

A'85 's will be cross checked against sickness/absence.

GIAS Note – GIAS does not agree with management assertion that centralisation of administrative functions under the direction of a HEO will not release Garda members to front line policing. GIAS see considerable scope for redirecting trained policing resources away from administration towards front line policing in line with procedures and practices applied in other police forces. Divisional Management should liaise with Garda HR and People Development to explore the possibilities of a Divisional Administrative hub and the provision of a HEO to manage it.

In the Monaghan, Cavan, Bailieboro and Carrickmacross Districts GIAS found that Validation Reports were not being checked for each Roster. Post-Release Reports were provided during audit and while these were signed by either the District Officer or Inspector there was little evidence of detailed checking taking place between them and Forms A85.

Form A85 requires three signatures - the claimant, a countersignature (who confirms "*I certify that I have checked this form and that the entries therein are correct and in accordance with the relevant entries in official records and that all absences from duty are properly recorded*") and the Superintendents (or Inspector acting on his/her behalf) signature authorising payment. While GIAS found good

evidence of Forms A85 being correctly signed, authorised and certified a small number of instances were noted where members of Sergeant Rank were not obtaining the required three signatures. GIAS can appreciate the difficulties involved, as there may not be an Inspector available to provide the countersignature or the Inspector may be acting on behalf of the Superintendent and is him/herself the authorising signatory. However, the Superintendent or acting Superintendent, who has to authorise the Form A85 for every member in the District cannot be expected to be familiar with the hours worked, the sick absences and the annual leave taken for each individual. GIAS view the omission of the countersignature as the loss of a control against error.

GIAS appreciates that the Form A85 is an unwieldy form (with 27 columns on page 1, an A4 sheet of paper). However, it is an important document and by signing it the claimant and his/her supervisor are certifying that the form has been completed correctly, effectively they are putting their reputations on the line. In this audit, GIAS found a small number of errors on Forms which had been signed, certified and paid (see appendix 3 for full detail).

GIAS noted, during audit testing, instances where Forms A85 were not fully reconciled against Form D9. Some local errors were found in the recording of duty where annual leave was availed of (see appendix 3 for full detail).

GIAS noted, during audit testing, instances where Form CA1 (Court attendance) was not always attached to Form A85.

There were a small number of instances where members, who availed of Time off in Lieu (TOIL), recorded their hours on the reverse of Form A85 but this was not signed by a supervisor. In one case the reverse of Form A85 was signed by the claimant.

There were a small number of instances where members, who work extra hours, as required under the Haddington Road Agreement, are recording these hours on the reverse side of Form A85 but this is not being authorised by Supervisor.

In Carrickmacross District there was very good evidence of checking on Forms A85 and of Forms being returned to members for correction where queries arose.

Recommendations

Validation Reports must be printed, checked against all Forms A85 and signed by the District Officer.

In respect of the countersignature on Form A85, in the absence of a supervisory member, Inspectors and Sergeants should be encouraged to obtain the countersignature from a fellow Inspector/Sergeant. Alternatively, the Superintendent should nominate an Inspector/Sergeant to countersign the Form where no supervisor is available. GIAS recognise that this is an imperfect solution but recommends enhanced control rather than the total omission of this control.

The Finance Officer should raise queries if not fully satisfied with the completion of this Form. Payments should not be processed until any queries are satisfactorily resolved. Self-certified claims should not be input by the Finance Officer.

Priority 3

Claimants and authorising Sergeants should be reminded to take their responsibilities seriously in ensuring that Forms A85 or any document they are signing are correct.

Form A85 is a record of duty and also used to claim overtime, weekend, public holiday and night duty allowances etc. and to record extra hours worked under the Haddington Road Agreement. All members must complete this Form at the end of each roster.

When additional hours are worked, e.g. hours performed in line with the Haddington Road Agreement or TOIL, each Form A85 must be correctly completed (front & reverse of Form) by the respective member and certified by his / her supervisor as to the correct type of extra duty worked.

Management Response

Recommendations will be implemented.

Transport costs for the Division during 2014 amounted to €482,241 (a decrease of 14%). For the first quarter in 2015 this cost was €120,146 (-9%). One likely contributor to the decrease in operating costs is the allocation of new vehicles to the Division during late 2013 and in 2014.

[redacted]

GIAS found that fuel cards were being used by more than the vehicle to which they are allocated and that registration numbers of vehicles were not always being provided to the service station attendant on the purchase of fuel, for inclusion on the monthly statement.

GIAS noted that vehicle returns and management were also subject to comment in the 2014 Inspections and Reviews.

Please refer also to Appendix 3 for more detailed findings.

Monaghan District

In Monaghan District there was evidence of a cross-check being carried out between the Topaz statement, form A62 and fuel receipts. However, the follow up should be strengthened where the official driver does not indicate that all the fuel listed is in respect of his/her vehicle and if they do not have the correct fuel receipts attached to the form A62.

Two hired vehicles are used by specific units and the audit found that the drivers maintain neither a log book nor fuel record. These vehicles are listed under the member's name and fuel card ID on the Topaz statement. It is important that all activity/use of these vehicles should be recorded by the official driver in compliance with normal practice. The log book serves as an important record of the daily use of any vehicles, the accompanying passengers, whether any maintenance was incurred, fuel purchased, etc.

Some drivers were found not to be maintaining complete vehicle records.

Two mountain bikes are allocated and it is reported that they receive good public reaction and provide visibility. Training for additional members would support this further.

Carrickmacross District

In Carrickmacross District form A8 was being completed, approved and attached to the fuel receipts. This is time consuming (having to obtain 3 signatures) and as payment is made directly by the Garda Finance Directorate is no longer a requirement. The key controls for the district Office are to receive and examine the forecourt receipts appended to form A62; to have the purchases recorded on the form A62 and to cross verify these with the monthly supplier statement.

At the time of audit there were two systems in place relating to the recording and verification of vehicle use and fuel consumption, A43 & Tranman, A62 & fuel receipts, etc. This is cumbersome and in discussion with District staff it was agreed that this could more effectively be undertaken by one staff member.

In the audit sample there were some instances where fuel purchased was not recorded, and/or where multiple fuel purchases were made by one card on the same date/time.

Cavan District

In Cavan District there was good evidence of controls now in place to ensure timely receipt of official returns and to review and cross verify fuel statements.

Two mountain bikes are allocated to the District but there is a need to have a member trained to undertake mountain bike patrols. The community garda would be ideally placed to provide this service.

Bailieboro District

New instructions were issued by the District Officer in December 2014 regarding vehicle returns and fuel management and monitoring. The audit noted that prior to the end of 2014 there was no evidence of cross checking of fuel use and vehicle use etc, there were few fuel receipts attached and available for audit. The examination of a selection of vehicle returns confirmed the point made in local Inspections that many drivers were not retaining receipts, not providing vehicle /odometer information to the station and were not recording fuel on the log book. However, it is acknowledged that compliance has improved and instructions are now being strictly implemented and monitored by District management. Continuing supervision and monitoring will enhance compliance.

Recommendations

The Divisional Officer must ensure that any deficiencies emerging in vehicles are documented and brought to the attention of the Divisional Procurement Committee, the Head of Procurement and most particularly to the Head of Transport and/or GNTB for attention.

The District Officer Monaghan should immediately put in place Log Books for the rented vehicles. Official Drivers of these vehicles should comply with Garda procedures (Code 22 refers) for the completion of and submission of vehicle forms to the District Office at the end of each month. A62 should be accompanied by all fuel receipts to facilitate verification with Topaz statements, registration and odometer readings provided to Topaz should reflect Log Book readings.

The Divisional Officer should ensure that a consistent procedure is put in place at each of the District Offices to cross-check vehicle documentation with fuel statements. Code 22.49 refers. In order for the District Office to carry out this check, accurate information is required to be recorded on the Log Books, and registration numbers and odometer readings must be provided to the service station attendant and receipts for fuel purchase must be retained and provided monthly to the District Office along with Forms A43 and A62.

Fuel cards should only be used to purchase fuel for the vehicle to which the card is allocated.

Members should be reminded of their responsibility to ensure accurate and timely completion of these official records.

Priority 3

Garda bicycles work well within towns and housing estates and assist garda visibility at a modest cost and with positive public engagement. The use of mountain bikes is to be encouraged in town centres and training should be sought for members in their use. A log book should be maintained of bicycle use.

Management Response

Log Books are now in place for the rented vehicles in Monaghan District and returns are being submitted in accordance with policy.

GIAS recommendations on the use of Fuel Cards are noted.

Additional members have been trained in Mountain Bike Courses in Cavan and Carrickmacross Districts.

[redacted]

[redacted]

11. Financial Management

With the reduction, by the Finance Directorate, of the Imprest balance and payments for doctors, cleaning and waste disposal no longer being made from them, the District Imprest Accounts are not as significant as was previously the case. However, in addition to the appropriate checking, authorisation, approval and recording of payments, the Imprest Accounts must continue to be managed correctly. GIAS is generally satisfied with the management of the Imprest Accounts in the Cavan Monaghan Division.

The Division expended €25 million in 2014, and after salaries and allowances the highest costs relate to Telecoms (€758,353 [redacted] Station Services (€491,341) and Transport (€482,241).

The Divisional and District Financial Management Reports for the first quarter in 2015 indicate increases in the Travel & Sub and Post & Telecoms subheads but Transport costs show a decrease of 9%.

The expended Travel and Subsistence budget (Divisional) for 2014 was €294,906 an overall decrease of 24% over the same period in 2013. In the same period overtime accounted for €596,000, which showed an overall decrease of 32% in the Division. Court attendance, murder investigations etc. were reported as straining budgets in the context of reduced numbers.

Prompt Payment of Accounts Act, 1997

Payment of invoices by An Garda Síochána is governed by the Prompt Payment of Accounts Act, 1997 as amended by the European Communities (Late Payment in Commercial Transactions) Regulations, 2002. The legislation provides for the payment of interest on valid invoices which are unpaid after 30 days from the date of receipt by the Organisation. In June 2009, the Government introduced a further non-statutory requirement to reduce the payment period by Central Government Departments/Agencies (which includes An Garda Síochána) to their suppliers from 30 to 15 days. With the reduction of the Imprest balance by the Finance Directorate, payments for services such as doctors, towing, cleaning and waste disposal are no longer made directly by the District Offices and this adds to the pressure of compliance with the 15 day deadline. While GIAS are reasonably satisfied with compliance with the Prompt Payments Act throughout the Division we remind District Officers and their staff to continue to make every effort, consistent with proper financial procedures, to ensure that all suppliers are paid within this timeframe.

Throughout the Division, the invoices examined were all accompanied by the appropriate authorisations, which were properly signed and certified, indicating that claims for payment are checked. While GIAS were informed that in general invoices are date stamped in Districts/stations invoices were seen where no stamp was visible.

GIAS noted that some IT purchases (USB Keys) were paid through the Imprest Accounts. District Officers are reminded that they should refer to HQ Directive 118/09 in relation to procurement of I.T equipment. This states that only Information and Communications Technology equipment supplied by the ICT Division and/or Procurement Section of AGS shall be used for the storage of Garda Síochána data.

In examining the payments in respect of prisoner's meals and doctor's visits, it was found that the provision of doctor's visits and meals to prisoners were not always recorded in the respective Custody Records. Invoices received must be reconciled against records to ensure payment is only made for services provided.

Recommendations

There is a continuing need for economy in general expenditure and Finance and Budgeting should continue to form part of PAF meetings and Divisional planning.

Divisional and District Management should ensure procedures are in place to review the financial reports circulated by the Director of Finance so that any

emerging trends or queries can be brought to attention and clarified/resolved appropriately.

The Divisional and District Financial Management reports should form part of a regular Inspections and Reviews by Divisional and District management.

Priority 3

Consistent with proper financial procedures, every effort should to be made to ensure that all suppliers are paid within the 15 day deadline. As all invoices must be date stamped at the point of receipt, this audit provides the opportunity for management to remind personnel at stations to:

- Date stamp front of invoice upon first receipt.
- Check the invoice to ensure that it is appropriate and represents a service that was delivered.
- Promptly forward invoices to the District Office.
- Copies of invoices should be retained at District Office.
- Invoices received must be reconciled against records to ensure payment is only made for services provided.

Management Response

Comments are noted. Budgets are on the Agenda at each Divisional Management Meeting.

12. Management of Travel & Subsistence

GIAS examined a sample of FMS2 claims and payments made in respect of Travel and Subsistence in each District (see appendix 3 for detailed analysis of claims).

GIAS found instances of delays in submitting Travel & Subsistence Claim Forms (Form FMS2). This practice must be discouraged; all claims for Travel and Subsistence must be prepared and submitted without undue delay in accordance with Garda Code (F) 1.13(1) and 1.17(3)(c).

GIAS also found instances in one District where claimants (Sergeants) signed and countersigned Travel & Subsistence Claim Forms (Form FMS2). The claims were subsequently signed by an Inspector. Sergeants must not countersign their own claims.

One Form FMS2 claim was submitted without the rear section copied, therefore there was no evidence of who signed it, who countersigned it and who approved it.

Recommendations

Priority 3

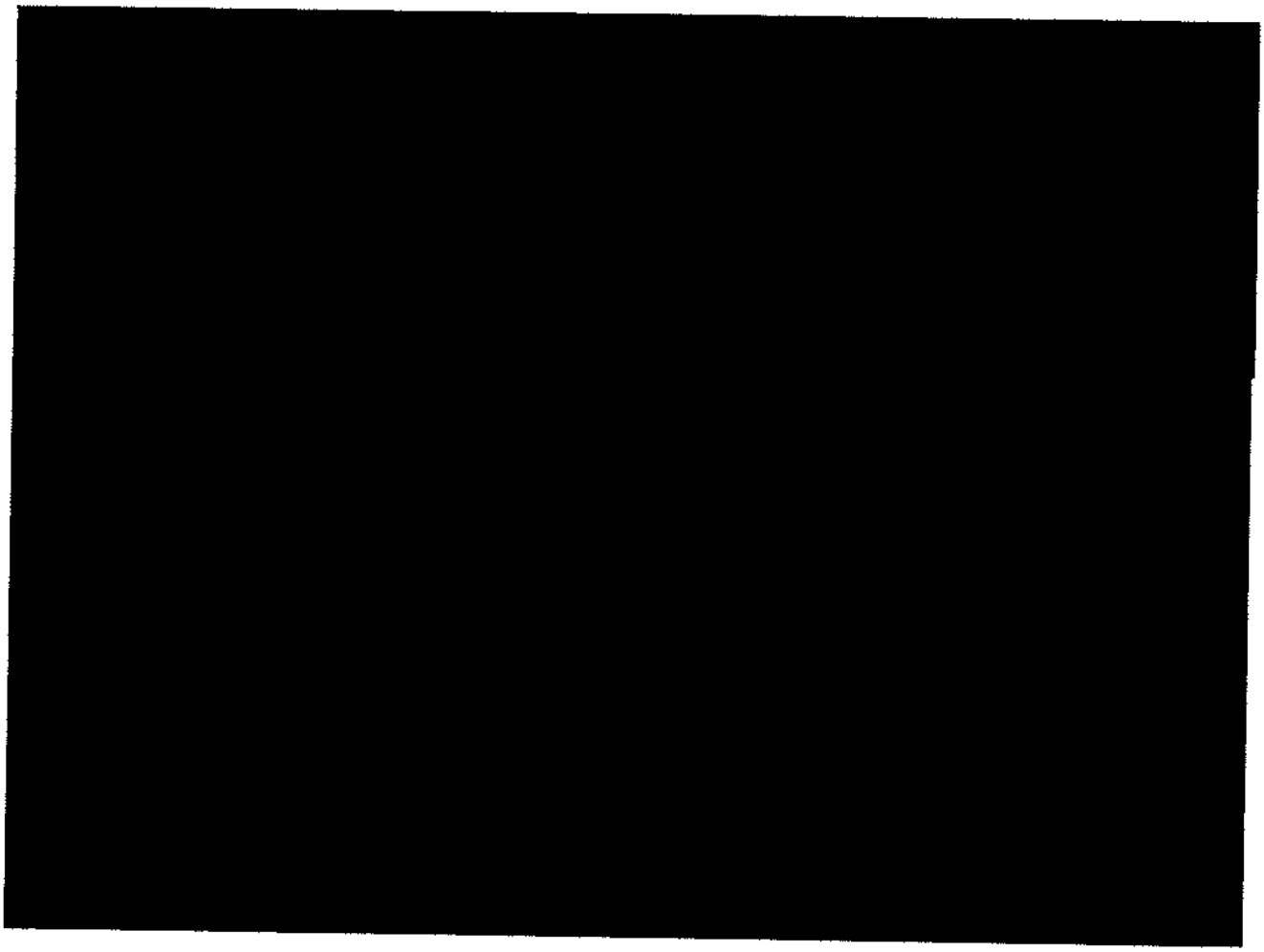
Members must be encouraged to submit Travel & Subsistence claims in accordance with Financial Code Regulations. The District Officers might consider obtaining certification as to whether members have outstanding claims in conjunction with the submission of Form A85 at the end of each roster.

Claims must not be countersigned by claimants.

District Finance Officers should not process payments unless fully satisfied that all forms and authorisations are fully completed and in order.

Management Response

Recommendations have been noted.



ACKNOWLEDGEMENTS

Garda Internal Audit Section wishes to take this opportunity to acknowledge the support and assistance provided by Chief Superintendent James Sheridan and all staff who participated in the audit.

Niall Kelly

Head of Internal Audit
Date: 23/11/15

APPENDIX 1 - Categorisation of Audit Findings

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

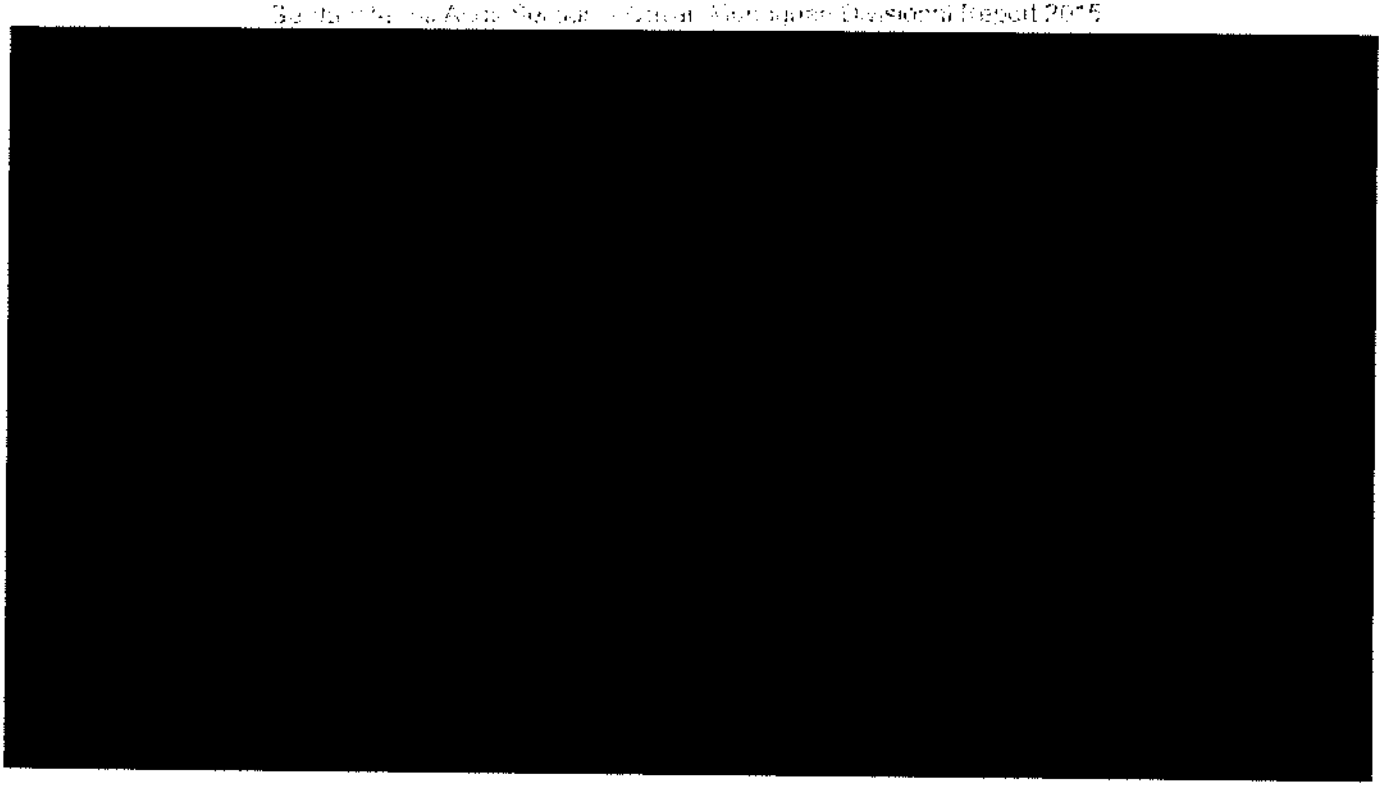
Priority 1: Where both the impact of the control weaknesses on the operations of the Division and the likelihood of occurrence is considered to be high. Priority 1 issues need to be given immediate attention by management.

Where either the impact of the control weakness on the operations of the Division or the likelihood of occurrence is considered to be medium or high. Priority 2 issues need to be given attention by management.

Priority 3 Where both the impact of the control weak on the operations of the Division and the likelihood of occurrence is considered to be low. Management should keep Priority 3 issues under review.

Appendix 2: Explanatory Note in relation to Table 4

[redacted]



Requester Name: - DMR East File FOI- 000213-2020					
Page No	**Description of Document**	**Deletions**	**Relevant Section of FOI Acts**	**Reason for Redaction**	**Decision Maker's Decision**
1-2	Cover Page	0			Grant
3-4	Executive Summary & Findings	4	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
5-6	DMR East Audit	3	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
7	Audit Report Introduction	4	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
8-11	Divisional Staffing - Resources	4	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
12-15	DMR East Audit	4	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
16-18	Official Vehicles & Fuel Statements	4	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
19-22	DMR East Audit	4	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
23	Procurement	1	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
24-25	Organisation of Working Time Agreement	0			Grant

26-30	DMR East Audit	4	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
31-32	Sick Absence, Annual Leave & Attendance	0			Grant
33-34	Prompt Payment & Budetary Oversight	1	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
35-37	Overtime & Allowances& Claims for Travel & Sub	0			Grant
38-42	DMR East Audit	6	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
43	Categorisation of Audit Findings	0			Grant

AUDIT REPORT

DMR East Division

May 2018

Executive Summary

Garda Internal Audit Section (GIAS) found that most of the issues raised in this Report in relation to the DMR East Division are also applicable to other Divisions throughout the Country and relate to thematic issues that the organisation as a whole is striving to address. These recommendations give direction in regard to how Divisional Management should progress these issues in conjunction with Regional Management and Headquarter Support Directorates/Sections as well as giving specific recommendations for the DMR East Division.

Local management Inspections and Reviews in compliance with HQ 59/14 available for 2017 were supplied to GIAS. The format used in 2016 followed the HQ Directive. The areas examined which are of relevance to GIAS audits included official vehicles and property. Items were actioned for improvement as appropriate. Generally, issues arising from the Inspection and Review process did not differ significantly from GIAS audit findings.

As a general comment GIAS wishes to remind all members and supervisors of their responsibilities to complete and update all official records in an accurate, legible and timely manner.

It is noted that there has been a high turnover of Chief Superintendents attached to the Division. At the time of audit, the Division had been without a dedicated Chief Superintendent for over a year with 4 temporary appointments. One officer who had taken up the position at the commencement of the audit has since transferred and the Division was again temporarily assigned to another Chief Superintendent.

Audit Opinion

GIAS can provide **limited assurance** that the internal management and control systems in place to manage the DMR East Division are adequate.

Please note: This section will be completed when the management response is returned to GIAS.

In relation to the specific audit objectives GIAS can provide;

1. **No Assurance** regarding the allocation of staffing resources to align with the Policing Plan and to best fit the strategic goals. This represents **high risk**.

2. **Reasonable Assurance** in relation to compliance with procurement of towing and storage services for vehicles detained. This represents **low risk**.

[redacted]

5. **Reasonable Assurance** in relation to indirect staffing costs to ensure they are controlled and authorised. This represents **low risk**.

[redacted]

7. **No Assurance** that there are adequate procedures to ensure proper management of Garda fleet. This represents **high risk**

8. **Reasonable Assurance** that financial and accounting systems are adequate to ensure that expenditure is correctly recorded and properly allocated. This represents **low risk**.

9. **Limited Assurance** that there are adequate procedures, control and safeguards to ensure the proper management of Firearms. This represents **high** to **medium** risk.

Main Findings and Priority 1 Recommendations:

1. Resource Management

It was found that from a total strength of 154 Gardai and Sergeants on duty on the day of the audit, only 40% were engaged on patrolling and high visibility policing.

In line with the recommendations from the Garda Inspectorate Report (November 2015)[1], it is suggested that the maximum number of Gardai be assigned to front-line policing duties with "direct contact with the public". Administrative roles should be undertaken by administrative staff to the fullest extent possible to allow Garda members to be redeployed from non-operational posts to perform high visibility policing duties.

[redacted]

[1] Garda Siochana Inspectorate; November 2015; Changing Policing in Ireland

[redacted]

3. Vehicle Log Books

In both Districts, Vehicle Log Books were very poor and found to have recorded insufficient details in relation to fuel purchases, kilometres travelled, times of usage and nature of duty. While forms A43 and A62 are forwarded to the District Offices, the quality of the returns is unacceptable and it is of concern to GIAS that these have been signed off by a supervisory member and are not being queried from District management.

[redacted]

Audit Report

Introduction

This Audit Report represents the results of an audit of the management and control systems applied by the DMR East Division. The audit field work was carried out in September 2017 and this was followed by the appropriate analysis and compilation of findings by GIAS.

This Audit Report considers any issues found as a result of the audit testing undertaken. It examines the levels of control that exists and offers an overall opinion on the effectiveness of the control systems, so as to provide the necessary assurance to Management. This Report recommends corrective actions in order to improve the control systems and to mitigate the risks found. The opinions of management on the findings have been sought and will be incorporated into the final Report

Background

The Division was last audited in July/September 2012 at which time one high risk issue and seven medium risk issues were identified, as follows:

1. EU Working Time Directive 2003/88/EC - compliance
[redacted]
5. Procurement of Supplies and Services
6. Official Vehicles and Fuel Statements
7. Sickness absence
[redacted]

Offices Examined

At the time of audit Chief Superintendent Michael Daly had recently been appointed to the role of Chief Superintendent with the responsibility for the operational and administrative policing of the DMR East Division. This comprises Blackrock and Dun Laoghaire Districts. The audit included visits to each District. While on audit Superintendent Martin Fitzgerald was acting Divisional Officer. Audit testing was also carried out in Cabinteely Garda Station, Dundrum Garda Station [redacted] at Shankill Garda Station.

[redacted]

Divisional Resources – Staff

The Divisional Headquarters is located in Dun Laoghaire and the District Offices are based in Dun Laoghaire and Blackrock Garda Stations. Staff allocated to the Division comprise:

- Garda Staff – Chief Superintendent, 3 Superintendents, 7 Inspectors, 48 Sergeants, 322 Gardai, 11 Garda Reserves.
- Civil Servants (whole time equivalents) – 22

Divisional Resources – Vehicles

In August 2017 there were 59 vehicles allocated to the Division comprising:

- 43 Cars [redacted]
- 10 Vans
- 2 Jeeps
- 3 Motorbikes
- 1 Minibus

[redacted]

Audit Methodology and Scope

Audit Scope

This audit uses a risk-based approach including a level of compliance testing and verification as part of the audit methodology in accordance with the Standards for the Professional Practice of Internal Audit as set out by the Chartered Institute of Internal Auditors.

This audit focused on the systems, processes and controls in operation over the DMR East Division with specific reference to financial and property domains. The audit involved on-site visits and the carrying out of tests on the operation of the control environment. Semi-structured interviews were conducted with key personnel. A sample of documentation was selected and examined with a view to determining the adequacy of the controls in place.

In addition to examination of the DMR East Division the audit questionnaires and testing methodology used have been designed to allow for examination of overarching thematic issues across the whole organisation. These issues in the 2017 Audit Plan include;

- Staffing
- Procurement
- Fleet management

[redacted]

[redacted]

Nature of Findings

In the course of the audit a number of matters came to light and these have been documented in this Report. Management and staff should not view these findings as criticisms but areas where improvement is recommended and which GIAS are drawing attention to in order to assist the overall management of the Division.

The recommendations made are classified by priority, which reflects the need for and the recommended urgency of addressing the issues found. (See Appendix 1 for an explanation of the classifications used).

Further guidance in respect of local management Inspections and Reviews, including the organisational Policy & Process documents, is available through HQ Directive 59/2014 (Inspections and Reviews) and through the Garda Internal Audit webpage at the following link:

http://agsportal.gardais.ie/Pages/InternalAuditHomepage.aspx

Audit Issues & Recommendations

1. Resource Management

In order to obtain a reasonably accurate reflection of the level of resources available in the Division, GIAS requested that a report be completed on the resource allocation of all members working in the DMR East Division from 7am on the 13th September 2017 to 7am on the 14th September 2017. This report includes members on regular duties, detective duties, specialist units, high visibility patrolling, administration, other duties and court duties. The report does not include sick leave, toil, or annual leave.

The table below illustrates the reported allocation of Garda members at the DMR East Division on 13th-14th September 2017. The number of Garda members on front desk duties was 19.5% of the total allocation; the number on high visibility patrolling was 37.5% of the total allocation.

TABLE 1 – Allocation of Garda & Sergeant – DMR East Division 09/2017

Resource Allocation	Strength Gardaí & Sergeant	Front Desk Duties	Other Duties incl. Admin.	Detective Duties	Patrolling & Front Line Policing
Dun Laoghaire	96	21	31	8	37
Blackrock	57	9	12	11	25
Total	154	30	43	19	62
As Percentage	100%	19.5%	28%	12.5%	40%

Source – GIAS working papers

Finding: From the table above it can be seen that of a total strength of Sergeants and Gardaí on duty on the day of the audit (154 members) 62 or 40% were available for patrolling and high visibility policing.

The Modernisation and Renewal Programme 2016-2021 will reform An Garda Síochána over the next four years to ensure the organisation can meet present and future challenges[2]. The initiatives set out therein will see, among other reforms:

- Weaknesses in governance, oversight and accountability addressed;
- A culture of openness, transparency and accountability at all levels will enhance trust and confidence.
- Gardaí being visible and spending more time engaging with the community to enhance their safety.

Divisional & District staff are a valuable asset and strength to the Division, supporting the role of the Divisional and District Officers. Unless there is a specific need for the use of policing powers, it is likely that if reviewed, some additional non-operational positions in this Division could be released to visible operational duty and community engagement.

The objective, in line with the Strategic Policing Plan for additional redeployment, is to relieve District Officers of some bureaucracy, optimise the use of members on operational policing duties, increase the use of police support staff/civil servants, and enhance the level of control and accountability.

Recommendations

Priority 1

Cognisant of the current Policing Plan[3], and of the recommendations from the Garda Inspectorate Report (November 2015)[4], it is suggested that the maximum number of Gardaí be assigned to front-time policing duties with "direct contact with the public".

[2] An Garda Síochána's Modernisation and Renewal Programme 2016-2021
[3] Policing Plan 2017: Organisational Development and Capacity Improvement
[4] Garda Síochána Inspectorate; November 2015; Changing Policing in Ireland

Administrative roles should be undertaken by administrative staff to the fullest extent possible to allow Garda Members to be redeployed from non-operational posts to perform high visibility policing roles.

It is also recommended that consideration be given to implementing more efficient structures in conjunction with Garda HRPD. Greater efficiency could be achieved by including a Central Administrative Office for the Division rather than separate administrative offices in each District. This central administrative office should be headed by a Higher Executive Officer (HEO) who would be part of the Senior Management Team for the Division, attending and minuting all management/PAF meetings, assisting the Divisional Officer and would have responsibility for overseeing administrative areas – processing of claims, payments, tracking of budgets, financial controls, leave, attendance records, etc.

Civil Service staff should be afforded opportunities to develop through performance management training and mentoring in order to enhance their skills and allow them to perform in new roles at a higher level and contribute to the Renewal Programme.

Management Response

This office partially agrees with the recommendations in this matter. Through the Civilianisation programme consideration will be given to the redeployment of members from non-operations posts to perform high visibility policing roles. This can only be achieved if civilian replacements are suitably skilled and trained in each of the relevant areas. The timeframe for implementation of this recommendation will be identified in consideration of the current Civilianisation programme. However, this office is currently engaged in the piloting of the Roster Duty Management System (RDMS) in An Garda Síochána with a requirement to supply a planning team consisting of one (1) Executive Officer and four (4) Civilian Officers to run that office. The Division does not currently have the capacity to supply the full complement of civilian members to that office and will be required to supply 1 Sgt, 2 Gardai and 2 Civilian Officers immediately to ensure the Pilot can begin in Q2/2018. A Business Case has been submitted to Human Resources and People Development to source a sufficient number of civilian members to the Division to support the roll out of the RDMS, an additional 1 EO and 2 CO's form part of this business case. The Business Case also includes a requirement for a Higher Executive Officer (HEO) for the RDMS Office.

The recommendation for the utilisation of a Central Administrative Office is accepted and will be given greater consideration in due course with particular focus on the organisation's current Divisional Policing Model (DPM) which is being considered for pilot within An Garda Síochána. No timeframe can be identified for this recommendation at this time as there is a requirement to await the outcome of a review of the Pilot Scheme for the DPM. A Business Case will then be submitted to Human Resource and People Development to source a sufficient number of civilian members to the Division to support the development of a Central Administrative Office and it is anticipated at this stage that there will be a requirement for an Assistant Principal (AP) and a Higher Executive Officer with support staff to run the Central Administrative Office.

Civil Service Staff will be afforded every opportunity to engage in personal development training through the Executive Officer, Higher Executive Officer, Assistant Principal and Principal Officer Personal Development Programmes. This recommendation can be implemented immediately and staff have been advised to make application to partake in the relevant personal development programmes. The only Executive Officer assigned to this Division has made application in April, 2018 to undergo his personal development programme and to partake in the mentor/mentee programme which is included in same.

Two (2) CO's are engaging in RDMS planning training in May, 2018 and one (1) EO is engaging in RDMS planning training in May, 2018.

In April, 2018, this office has tasked a member of EO rank with engaging with the Garda Síochána College to source suitable training courses for all members of CO and EO rank assigned to the Division.

[redacted]

[redacted]

3. Official Vehicles and Fuel Statements

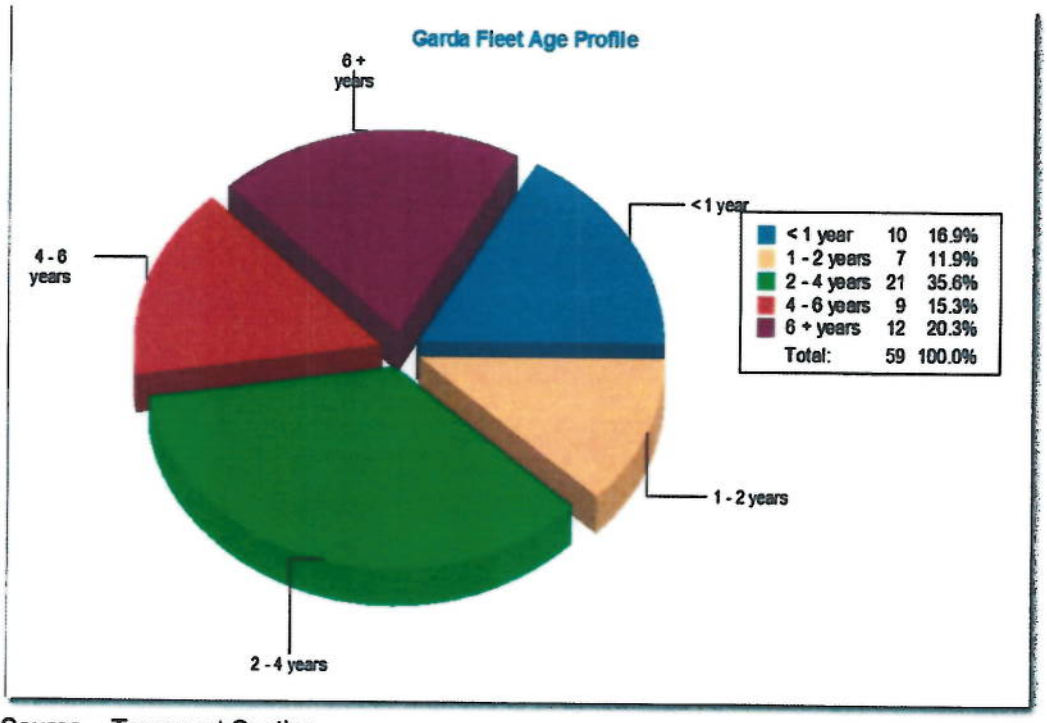
In DMR Eastern Division the total Transport costs for the period audited (1/01 to 30/06) amounted to €154,629, an increase of 24% on the same period in 2016 (€125,016). There are 59 vehicles allocated to Dun Laoghaire Division.

The Divisional costs for fleet maintenance alone for the period audited (1/01 to 15/08) was €127,720.

In both Districts, Vehicle Log Books were very poor and found to have recorded insufficient details in relation to fuel purchases, mileage, times of usage and nature of duty. While forms A43 and A62 are forwarded to the District Offices, the quality of the returns is unacceptable and it is of concern to GIAS that these have been signed off by a supervisory member and are not being queried from District management.

The Age Profile of the fleet is reasonable as shown in the following chart;

Table 3 – Vehicle Age Profile chart.



Source – Transport Section

The audit viewed a sample of vehicles and established that there are good practices in place with vehicles being maintained, reasonably clean and the standard equipment found in vehicles was in working order.

The audit identified an immediate need for Divisional management to implement improved controls to ensure that official drivers undertake and complete their responsibilities to maintain official records in compliance with Code and instructions.

District Officers have a responsibility to ensure that they have robust controls in place and Divisional Officers are responsible for ensuring that there is some consistency in process across the Division. [redacted]

In each District fuel cards were being used by more than the vehicle to which they are allocated. As compliance with requirements in relation to vehicle log books was poor, it was decided on the day of the audit to examine all available log books/Forms A62.

The auditor confirmed that these are not always completed to an acceptable standard and in some cases were not presented at the time of audit.

A cross verification between A43/A62 and fuel statements found similar issues across the Division:

- Some drivers purchase fuel by using fuel cards allocated to another vehicle through the practice of swapping cards
- Some drivers are not retaining forecourt fuel receipts or attaching same to Form A62 as required.
- There is much evidence of 'back filling' of vehicle returns.
- Some drivers were found not to be completing vehicle records. The vehicle log book serves as an important record of the daily use of any vehicle. It is designed to record the driver, accompanying passengers, duties undertaken, whether any maintenance was incurred, fuel purchased, etc.

The Audit noted that motorbikes attached to the Blackrock District could do with being upgraded.

Recommendations

Priority 1

Log Books must be completed in compliance with [redacted] Regular supervisory reviews will ensure strict compliance.

Official Vehicle returns should be submitted as per [redacted] Continuing failure to comply with code regulations could be viewed as a disciplinary matter.

Official records should be clear and legible.

Priority 2

District Officers must ensure that consistent procedures are put in place for the correct reconciliation and verification of fuel statements with forms A62, A43 and fuel receipts. Any discrepancies should be followed up and, if appropriate, reported to the Finance Section.

Swapping of fuel cards must be discontinued. Fuel cards are allocated on the basis of one-card-one vehicle and should only be accessible to the designated vehicle. In an exceptional circumstance where a vehicle other than the allocated vehicle is obliged to borrow a fuel card, this should be documented and the report provided to the District Office along with the relevant A62 at the beginning of the month.

Vehicle registration number and odometer readings should be furnished to the service station attendant when purchasing fuels, Garda [redacted] and correspondence from the Finance Directorate on 16th November 2011, refers.

Fuel receipts should be retained and forwarded to the District Office in a timely fashion along with the A62/A43 returns. Following cross verification at the District Office, they must be retained on file with the supplier statement for audit and reference purposes.

Management Response

Priority 1 – fully accepted

A direction has issued to each District Officer on the 25th of January, 2018 on the standard of completion of vehicle log books and to ensure that the following practice is fully adhered to:-

- *Each official vehicle is to have the log book kept in the vehicle. It is to be completed every time the vehicle is taken into use.*
- *Drivers when acquiring fuel are to ensure that the correct reg.no and mileage recorded on the vehicle is entered at the purchase point.*
- *The correct fuel card allocated to the vehicle is used.*
- *The receipt for the fuel is signed on the rear and lodged with the Sergeant's office that will ensure that all receipts are forwarded to the District Office for cross referencing with the monthly returns.*
- *Supervisory ranks are to inspect log books periodically and sign the log book upon inspection.*

The above direction will be subject of periodic inspection by this office.

This recommendation can be implemented by Q2/2018.

Priority 2 – fully accepted

Direction has issued from this office as above and the matter will be subject of periodic inspection by this office.

Application has been made to the Assistant Commissioner DMR Office in late 2017 to have the motorbikes attached to the Blackrock District upgraded. A response has been received to indicate that the application will be given further consideration once they reach their end of life.

I cannot indicate a timeframe for implementation of this priority as approval for the issue of motorcycles lies outside the remit of this office.

[redacted]

6. Procurement

The Minister for Public Expenditure is committed to ensure that public procurement is conducted efficiently and economically and in a manner that is compliant with Irish and EU procurement law. Where appropriate structures, procedures and practises are not in place significant problems and risks can arise, resulting in delays, financial exposure and potential litigation.

GIAS were informed that there is currently no active Divisional Procurement Committee (DPC) in the DMR East Division on which each District is represented.

The Divisional Procurement Committee is an important link between activity 'on the ground' and the Procurement Section. It should be reactivated and include a mix of Garda and civil servant personnel representing the Districts and chaired by the Divisional Officer. Meetings should be held on a reasonably regular basis and minuted. While some contracts are Regionally based, adherence to contract by

suppliers should be strictly overseen by AGS through the DPC. Any concerns or issues arising should be brought to the attention of the Divisional Procurement Committee and if appropriate followed up through the Garda Procurement Office.

Compliance with Irish and EU procurement requirements is a legal obligation and may also provide an opportunity for cost savings. The sample pattern of expenditure in the audit period 2017 provides an indication of the procurement of supplies and services in the Division:

Table 02 - Example of contracted service payments Jan/July 2017 compared to 2016

Category of payments	Paid (€) 2017	Paid (€) 2016
[redacted]	47,304	68,776
[redacted]	4,071	2,814
Cleaning Services	58,759	53,876
Heating	21,843	21,575
Electricity	60,948	77,947

Source: Oracle 2017

Recommendations

Procurement Committee must oversee compliance with Statutory Instrument 329/06 European Communities: Award of Public Authorities Contracts 2006 and other regulations.

A Divisional Procurement Committee (DPC) should be reactivated. It should comprise a mix of Garda and civil servant personnel representing the Districts and chaired by the Divisional Officer.

GIAS recommend that the DPC should consist of the Divisional EO (and where applicable HEO) and each of the District Finance Officers. The Committee should have an opening meeting at the beginning of the year; this opening meeting should be attended by the Chief Superintendent to underpin the importance of the DPC. Regardless of whether contracts are due to expire or not, the Committee should meet on at least a quarterly basis and proceedings should be minuted.

It is recommended that the DPC analyse expenditure in order to identify opportunities for inviting tenders for additional goods/services and evaluate contracted services being provided, etc. The DPC should also keep a record of the expiry dates for contracts, and liaise with Procurement Section to ensure the timely implementation of contracts, compliance with the terms of contracts and engage in the preparation of tenders as appropriate.

Management Response

Priority 2 – fully accepted

Expressions of Interest has issued from this office in March 2018 with a view to establishing a Divisional Procurement Committee which will comprise of a mix of Garda and civil servant personnel representing the Districts and chaired by the Divisional Officer. A request has gone to the National Procurement Office who has agreed to provide training to the newly established committee in due course. This recommendation can be achieved by Quarter 4/2018.

7. Organisation of Working Time Agreement

The Working Time Agreement[5] outlines the regulations regarding the number of hours/days rest that must be provided for each member of An Garda Síochána. The purpose of the agreement is to implement the European Working Time Directive (EWTD) within An Garda Síochána. It sets out the principles that underpin the Westmanstown Rosters to ensure compliance with the EWTD and provides that all members must have:

(a) An uninterrupted rest period of not less than 35 hours (24 hours + 11hours) per 7-day period

Or

(b) Two periods of uninterrupted rest of not less than 35 hours each per 14-day period.

Or

(c) One uninterrupted rest period of not less than 59 hours per 14-day period.

The Audit Team noted that some members in Dun Laoghaire and Blackrock Districts appear to be working long periods of overtime and consequently may not be availing of their statutory rest period. If members are continuously working additional hours, there is a risk of non-compliance with the Agreement.

Civilian Attendance
The policy covering the main issues around attendance and non-attendance of civil servants is described in the Garda Síochána 'Civilian Attendance Management Policy' (September 2014).

GIAS is not satisfied that the Division is complying accurately with policy. During the Audit it was found that civil servants use a manual sign in/out book/A4 sheet to record their attendance. This system was not found to be effective in maintaining and monitoring attendance on a daily basis. There was a lack of evidence of any

[5] Commonly called the Westmanstown Roster

supervisory monitoring and upon examination of the entries it appeared that while some records were well written, many pages were not adequately or correctly completed. It was not possible to rule out retrospective or advance completion as there was no supervisory sign off on a daily and weekly basis.

It also came to the attention of the auditors that on a weekly basis the Finance Officers in both Districts are working additional hours on a continuous basis. This matter came to attention in a previous audit at which time senior management of the Division stated that this was due to the administrative burden on limited resources. It is the view of GIAS that some reallocation of tasks could be undertaken to streamline procedures and allocate responsibilities more effectively across the administrative support staff.

Recommendations

Priority 2

The Divisional and District Officers must ensure compliance with their obligations under the Working Time Agreement. The Agreement, which is available on the Garda Portal, states the minimum number of hours rest that each member must have. Management must monitor the numbers of hours (including overtime) each member works to ensure that they are not in breach of this Agreement.

With regard to civil servants' attendance recording, the Divisional Officer should seek to implement the Electronic Time Recording system for all civilian staff in the Division at the earliest opportunity. This system has already been implemented in much of the DMR Region. In the meantime, the Divisional Office should ensure that all attendance is recorded in compliance with the 'Civilian Attendance Management Policy. This Policy document includes a template providing the accepted format for recording daily attendance. The template is intended to work as a diary with staff signing in one after the other per day / time (not allocating pages per person). On inspection the supervisor can then sign to confirm all attendance on the day/week.

Overtime should be approved as an exception and should not be required on a continuous basis. Approval for Overtime hours (sworn members and civil servants) should continue to be strictly controlled and overtime available on application for operational reasons with administrative overtime curtailed and only sanctioned in exceptional circumstances.

Management Response

Priority 2 – accepted

The Divisional Officer and Districts Officers will continue to ensure compliance with their obligations under the Working Time Agreement. This office will seek to implement the Electronic Time Recording system for all civilian staff in the Division. Overtime will continue to be considered on an exception basis and not on a

continuous basis. This matter may require to be considered in line with the Pilot for RDMS in the Division.

It is anticipated that this recommendation can be fully implemented by Q1/2019.

[redacted]

[redacted]

[redacted]

9. Sickness absence, Annual Leave, Attendance

Sickness Absence

Sickness absences are recorded

1. On the software packages 'Peoplesoft' and 'SAMS' in respect of civilian staff and

2. On 'SAMS' software for Garda members. Members D.5 (personnel record) are updated on their return to duty.

In both Districts sickness files sampled were all maintained in reasonable order and up to date.

Absences and returns to work were found to be managed satisfactorily with supervisory and CMO follow up.

Annual Leave

The regulations concerning Annual Leave and Absences from Duty are governed by Chapter 11, Sections 11.2, 11.3, 11.8, 11.10, 11.19, 11.29, 11.31, 11.32, 11.33, 11.34, of the Garda Síochána Code, Volume I (5th Edition). The Management of Departmental Records in An Garda Síochána is set out in HQ Directive 11/2009 which outlines that certain listed departmental documents, including Annual Leave Records, must be retained for a period of 10 years.

A sample of members' annual leave sheets (D9) were examined as part of the audit fieldwork. It was noted that a number of members carried over in excess of 20 days annual leave. Most of these members were also found to have been among the highest earners of overtime in the Division. While it is accepted that overtime is required, it may also be the case that these members are having their annual leave refused due to excessive duty requirements and having to continually work additional hours.

The audit found that annual leave sheets were not being signed by the members' Sergeant/Supervisor and/or Superintendent in all cases.
There were some excellent processes in place in relation to Annual Leave Recording in Dun Laoghaire. The District Office monitored all annual leave requests and cross checked them against the A85's at the end of each roster. If a member is recorded as taking annual leave on the A85 but not on their annual leave sheet they are asked to clarify and to show evidence of work from that day. This evidence could be a court attendance sheet or a PULSE entry. This system was found to be working very well, is easy to follow and well documented.

Recommendations

Management of absence including sickness, light duties and leave should be included periodically in local Inspections and Reviews (HQ59/14).

Priority 3

Sickness Absence
GIAS reminds management to ensure that each instance of sickness is accurately and timely recorded and inputted correctly on both Peoplesoft and SAMS, and is accurately transferred to the member's personnel files (D.5).

Annual Leave

Applications for leave should be dealt with in compliance with Code Chapter 11. Members and supervisors are reminded to accurately record and sign official documents.

Management Response

Priority 3 – accepted

A direction has issued from this office in April, 2018 to ensure that each instance of sickness is accurately and timely recorded and inputted correctly on both Peoplesoft and SAMS, and is accurately transferred to the member's personnel files.

The matter of annual leave will be included in the Divisional PAF meeting for inclusion in the District PAF meetings.

This recommendation can be implemented by Q2/2018.

11. Prompt Payment of Accounts Act 1997

Payment of invoices by An Garda Síochána is governed by the Prompt Payment of Accounts Act, 1997 as amended by the European Communities (Late Payment in Commercial Transactions) Regulations 2002. The legislation provides for the payment of interest on valid invoices which are unpaid after 30 days from the date of receipt by the organisation. In June 2009 the Government introduced a further non-statutory requirement to reduce the payment period by Central Government Departments/Agencies (which includes An Garda Síochána) to their suppliers from 30 to 15 days. Every effort, **consistent with proper financial procedures**, should be made to ensure that all suppliers are paid within this timeframe.

Invoices for towing, cleaning, medical expenses and waste disposal are no longer paid from Imprest Accounts. Invoices for such services are received in the District Offices where they have to be authorised by Management. Invoices are then forwarded to Finance Section for payment processing.

From our audit sample there was evidence of a small number of invoices not being date stamped at the point of receipt in each of the Districts in the DMR Eastern Division. The invoice date received stamp is used as criteria for the Prompt Payment of Accounts Act 1997 (PPA) test.

Recommendations

Priority 3

All invoices should be date stamped at the first point of receipt within the District as per Code (F) 1.2(2). For auditing purposes, the date received stamp should be visible on the copies of all invoices.

Management Response

Priority 3 – accepted

East District Officer has been reminded that all invoices should be date stamped at the first point of receipt within the District as per Code (F) 1.2(2). For auditing purposes, the date received stamp should be visible on the copies of all invoices. This recommendation will be implemented immediately.

12. Budgetary Oversight, Imprest and Financial Management

With the reduction, by the Finance Directorate, of the Imprest balance and payments for doctors, towing, cleaning and waste disposal no longer being made from them, the Imprest Accounts are no longer as significant as was previously the case. However, in addition to the appropriate checking, authorisation, approval and recording of payments, the Divisional and District accounts must continue to be managed correctly.

The Division expended €15.018 million in the period Jan/June 2017 which represented a 4% increase on the same period in 2016. After Salaries and Allowances, the highest costs are –

TABLE 4 - Top Sub-Heads of Expenditure

Sub-Head	YTD June 2017	YTD June 2016	Yr. on Yr. % var.
A1 Overtime	1,464,398	936,344	56
A2 Travel/Sub	129,594	151,407	-14
[redacted]	525,869	523,801	0
A2 Station Services	204,271	220,171	-7
A5 Transport	154,629	125,016	24

Source – DMR Ease Expenditure Report

All Imprest and books / documentation related to finances, cheque book, bank statements and invoice payments were available for audit purposes.

In both Districts the Imprest account was sampled and all expenditure totals and balances were found to be in order. It was noted that not all incoming invoices are date stamped at the date and point of receipt. This is essential in order to verify that the obligations under Prompt Payments are complied with. GIAS acknowledges that date stamps have been requisitioned.

Recommendations

There is a continuing need to exercise prudence in general expenditure and Finance and Budgeting should continue to form part of PAF meetings and Divisional planning.

Priority 3

All costs should continue to be stringently managed. Divisional management should set procedures in place for the regular review of Financial Management Reports to monitor charges being recorded against the Division/Districts. District Officers should ensure items of expenditure are reviewed and any anomalies arising should be followed up with Finance Section.

Management Response

Priority 3 – accepted

A Direction has issued from this office to each District Officer that all costs should continue to be stringently managed. Divisional management should set procedures in place for the regular review of Financial Management Reports to monitor charges being recorded against the Division/Districts. District Officers should ensure items of expenditure are reviewed and any anomalies arising should be followed up with Finance Section. This recommendation can be implemented immediately.

13. Overtime and Allowances

As can be seen from the table below, overtime has increased dramatically in both Districts in 2017. The overtime expenditure in the DMR East Division has risen by over 50% in the first six months of this year when compared to the same period in 2016. Discussions identified that this is in part the result of exceptional operations such as THOR, etc.

Table 3 – Overtime & Allowances 01/01/2016 to 30/06/2016 and 01/01/2017 to 30/06/2017

Overtime and Allowances January to June 2016 and 2017						
	DunLaoghaire District		Blackrock District		DMR East Division	
	Overtime	Allowances	Overtime	Allowances	Overtime	Allowance
Jan – June 2016	481,393	1,509,134	455,009	1,363,058	936,344	2,871,802
Jan – June 2017	740,978	1,205,186	723,420	1,117,739	1,464,398	2,322,926
€ Difference	+259,585	-303,948	+268,411	-245,319	528,054	-548,876
% Difference	+54%	-20%	+59%	-18%	+56%	-19%

Source – GIAS working Papers, Oracle

A sample of forms A85 (Record of Duty and Claims for Overtime and Allowances) was selected for examination.

In both Dun Laoghaire and Blackrock Districts there was good evidence of cross checking and verification of claims. There was reasonable evidence of required signatures and certification/approval, although GIAS found a few lapses in this regard. Also some A85 forms were poorly completed and/or not legible.

In both Districts the audit noted a useful unit cover summary sheet attached to each roster which synopsises all additional hours worked by the Unit and is signed off by the supervisor and Superintendent.

There was good evidence of Court attendance sheets being completed by members and route sheets were attached to overtime applications. All overtime documentation viewed indicated being applied for in advance in accordance with the regulations.

However, from the sample of forms reviewed the following housekeeping issues were noted:

- Correction fluid was frequently used to make amendments to official forms
- Some Sergeants were signing off and certifying their own claims

Recommendations

Overtime expenditure must be closely 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.

Priority 2

Members must be reminded to take greater care in completion of all official documentation. Forms A85 are available to download from the Garda Portal so members should not be reusing old versions or poorly photocopied documents.

Advance Application for Overtime (available on Portal) should be completed and approval signed by supervisor/Superintendent.

Correction fluid should not be used on official forms. Amendments where errors occur, should be initialled by the member and/or District Finance Officer as appropriate.

The District Finance Officer should not hesitate to query claims or to return illegible or incomplete forms to members for correction.

Management Response

Priority 2 – accepted

Each District Officer has been directed to remind all members to take greater care in completion of all official documentation. Forms A85 are available to download from the Garda Portal so members should not be reusing old versions or poorly photocopied documents.

Advance Application for Overtime (available on Portal) should be completed and approval signed by supervisor/Superintendent.

Correction fluid should not be used on official forms. Amendments where errors occur, should be initialled by the member and/or District Finance Officer as appropriate.

The District Finance Officer were also reminded that they should not hesitate to query claims or to return illegible or incomplete forms to members for correction.

14. Claims for Travel & Subsistence Expenses

The following is an analysis of Travel and Subsistence expenditure for 2016 and 2017

Table 5 – T&S expenditure 01/01/2016 to 30/06/2016 and 01/01/2017 to 30/06/2017

Travel and Subsistence January to June 2016 and 2017 (incl)			
	DunLaoghaire District	Blackrock District	DMR East Division
	€	€	€
Jan – June '16	86,221	62,021	148,242
Jan – June '17	62,972	64,410	127,381
€ Difference	-23,249	+2,389	-20,861
% difference	-27%	+4%	-14%

Source – GIAS working Papers, Oracle

As illustrated in the table above, the overall expenditure in relation to travel and subsistence has decreased in 2017 by 14% from the previous year which indicates that local management are actively ensuring that expenditure is kept to a minimum.

GIAS would like to acknowledge that it was of great assistance in auditing that the FMS claim forms were filed in numerical order by both District Finance Officers.

(a) Dun Laoghaire:

In Dun Laoghaire District there was good recording and documentation noted in the majority of claims reviewed during the audit. There was good evidence of sign off, certification and approval of payments. It was noted during the audit that the majority of garda members travelling claimed for the use of public transport and that court attendance certificates, course attendance sheets, etc. were attached to each claim.

(b) Blackrock:

In Blackrock good controls were also evident. As in the Dun Laoghaire District there was good evidence of sign off, certification and approval of payments. Public transport was claimed in most cases where members were travelling to court, attending courses, etc. with evidence of attendance attached to each claim. All this provides good oversight controls and a good audit trail.

In both Districts the audit revealed some evidence of claims being submitted in bulk a significant period of time after the event. It is acknowledged that this is not widespread but it should be discouraged as such delays restrict the District Officer in planning and controlling expenditure.

Recommendations

Strict management of budgets must continue.

Priority 3

Claims for travel & subsistence should be submitted and processed promptly after the termination of the duty concerned in accordance with Code [F] 1.17. Delays in claims distort budgets and prevent District Officers from exercising controls over finances. Members should be encouraged to submit one claim at roster end rather than multiple claims.

Management might consider introducing a practice which GIAS has seen in use in some Divisions, whereby members complete & attach a certificate to Form A85 at the end of each roster indicating that they have no T&S claims outstanding.

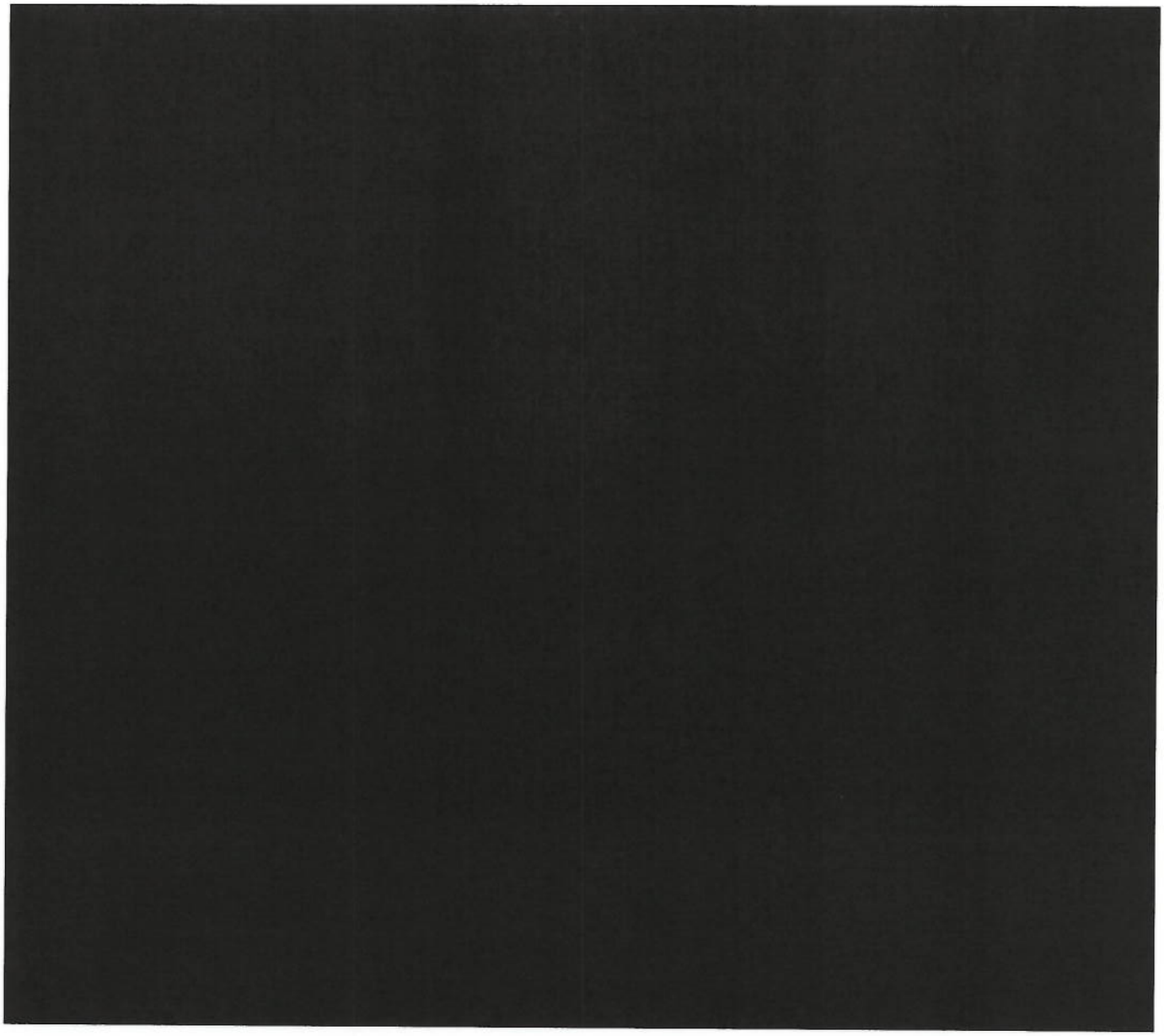
District Finance Officers should not hesitate to query claims, distances travelled or to return illegible or incomplete forms to members for correction. Correction Fluid should not be used on any official documents and errors should be neatly crossed out and initialled.

Management Response

The management of Form A85 is being considered further with the Pilot of RDMS in the DMR East Garda Division. A direction has also issued from this office to each District Officer to ensure compliance with this recommendation.

[redacted]

[redacted]



Acknowledgement

Garda Internal Audit Section would like to express our gratitude to all the staff of the DMR Eastern Division for their courtesy, co-operation and assistance during the course of this audit.

Niall Kelly

Head of Internal Audit
Date: 8th May 2018

APPENDIX 1 - Categorisation of Audit Findings

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

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

Priority 2: Where either the impact of the control weakness on the operations of the Division or the likelihood of occurrence is considered to be medium or high. Priority 2 issues need to be given attention by management.

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

Priority 4: Where both the impact of the control weak on the operations of the Division and the likelihood of occurrence is considered to be low. Management should keep Priority 3 issues under review as this represents **low risk**.

Requester Name:	- DMR Northern Division	File FOI- 000213-2020			
Page No	**Description of Document**	**Deletions**	**Relevant Section of FOI Acts**	**Reason for Redaction**	**Decision Maker's Decision**
1	Cover Page	0			Grant
2-4	Executive Summary & Findings	2	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
5-6	Audit Report Introduction	2	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
7-8	Procurement, Supplies & Services	3	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
9	EU Working Time Directive	0			Grant
10	Verfication of Topaz	0			Grant
11-12	Sick Absence Reocrds	0			Grant
13-14	DMR North	2	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
15	Imprest Accounts	1	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
16	DMR North	1	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant

17-19	Overtime & Allowances& Claims for Travel & Sub	5	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
20	DMR North	1	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
21	Acknowledments	0			Grant
22	DMR North	1	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant

AUDIT REPORT

DMR Northern Division

October 2012

Executive Summary

Garda Internal Audit Section (GIAS) found the DMR Northern Division to be reasonably well managed. However, we are concerned that issues raised in our Audit Report of 2009 remain unresolved despite Management confirming at review audit stage (Report February 2010) that recommendations had been implemented. These issues will be referred to throughout this Report.

Most of the issues raised in this Report are also applicable to other Divisions throughout the Country and relate to thematic issues that the Organisation as a whole is striving to address. The recommendations give direction in regard to how Divisional Management should progress these issues in conjunction with Regional Management and Headquarter Support Directorates/Sections as well as giving specific recommendations for the DMR Northern Division.

OPINION

GIAS can provide **reasonable assurance** that the internal management and control systems in place to manage the DMR Northern Division are adequate.

In relation to specific audit objectives GIAS can provide;

[redacted]

3. **Limited assurance** that there are adequate procedures to ensure proper management of the Garda fleet. This represents **medium risk**.

4. **Reasonable assurance** 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**.

5. **Reasonable assurance** that indirect staffing costs are controlled and authorised. This represents **low risk**.

Main Findings and Priority 1 Recommendations:

Procurement of Supplies and Services

GIAS were concerned to see little evidence of an active Divisional Procurement Committee (DPC) prior to the appointment of Chief Superintendent Clerkin in March 2012. From reviewing minutes of the meetings held by the current DPC it is apparent that the members lacked knowledge on the status of individual contracts, however they are taking action to remedy this situation. At present any procurement activity is on a National or Regional basis, rather than a Divisional one.

Procurement was identified as a High Risk issue in our Audit Report of May 2009, remained High Risk in the Review Audit Report of February 2010 and remains a High Risk issue in this Report. However this issue is being actively pursued centrally and at Divisional level.

EU Working Time Directive 2003/88/EC

During audit testing it was noted that members based in Ballymun and Coolock Districts are consistently working in excess of 48 hours per week (including extra hours).

Sick Absence Records

GIAS were concerned to note instances where members on class 'A' rate of PRSI have not forwarded their Department of Social Protection claim forms (MC1/2) to the District Office.

GIAS reviewed the recording of sick absence for both civilian staff and Garda members and found significant differences in individual absences as recorded on 'Peoplesoft'[1], 'SAMS' and the Garda Personnel File (D5). GIAS wish to point out that this problem is not specific to the DMR Northern Division it is also occurring in other Divisions and GIAS are concerned that it may be systemic to the Organisation.

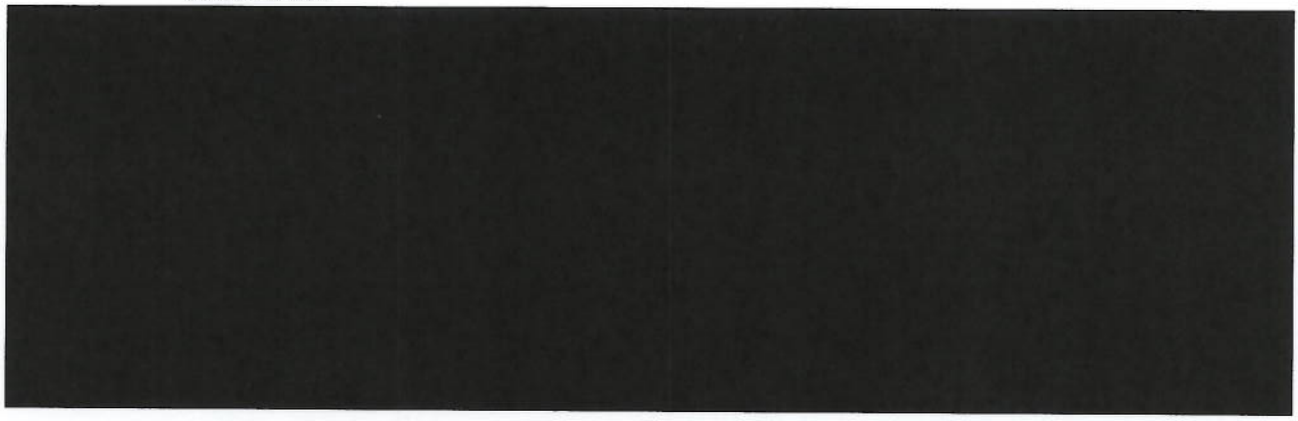
GIAS recommend that Management in the DMR Northern Division introduce additional administrative procedures to ensure that each instance of sickness:

- Is input correctly on both Peoplesoft and SAMS.

[1] Peoplesoft is the Civil Service wide recording system for absence management. All civilian staff in An Garda Síochána must have there absences recorded on this system.

- Is correctly recorded on SAMS and accurately transferred to members personnel files (D5).

While we appreciate that this adds to the administrative burden, GIAS recommend that the existing records should be reviewed in conjunction with HRM.



Vehicles

As with other Divisions, the fleet in DMR Northern Division is ageing. Management assure GIAS that efforts are being made to extend the useful economic life of vehicles; for example by moving high mileage vehicles from the semi-rural Balbriggan District to the urban Districts, where distances between points are lower.

Audit Report

INTRODUCTION

This Report represents the results of an audit of the management and control systems applied by the DMR Northern Division. The audit was carried out in July, 2012.

This Audit Report considers any issues found as a result of the audit testing undertaken. It examines the levels of control that exist and offers an overall opinion on the effectiveness of the control systems, so as to provide the necessary assurance to Management. This Report recommends corrective actions in order to improve the control systems and to mitigate the risks found. The opinions of Management on the findings have been incorporated.

Offices Examined

Chief Superintendent Francis Clerkin has recently been assigned to the DMR Northern Division and has responsibility for the operational and administrative policing of the Division. This incorporates 'H' (Ballymun), 'R' (Coolock), 'J' (Raheny) and 'Y' (Balbriggan) Districts. The audit included visits to each of the four District Headquarters.

Audit Methodology and Scope

Audit Scope

This audit uses a risk-based approach including a level of compliance testing and verification as part of the audit methodology in accordance with the Standards for the Professional Practice of Internal Audit as set out by the Chartered Institute of Internal Auditors.

This audit focused on the systems, processes and controls in operation over the DMR Northern Division with specific reference to financial and property domains. The audit involved on-site visits and the carrying out of tests on the operation of the control environment.

In addition to examination of the DMR Northern Division the audit questionnaires and testing methodology have been designed to allow for examination of overarching thematic issues across the whole Organisation. These issues in the 2012 Audit Plan include;

- Staffing Issues
- Procurement
- Fleet management

- Information Management and Security

[redacted]

- Local Management Audits

The audit methodology and procedures were updated in January/February 2012.

General Audit Objective

[redacted]

Nature of Findings

Generally, GIAS found the DMR Northern Division to be well managed and operating effectively. We formed the view that we could place confidence in the financial management of the Division. In the course of our work a number of matters came to light and these have been documented in this Report. Management and staff should not view these findings as criticisms but matters which we are drawing attention to in order to assist in a well run operation. The recommendations made are classified by Priority which reflects the need for, and the recommended urgency of, addressing the issue found. (See Appendix 1 for an explanation of the classifications used). A full list of control failures is attached at Appendix 2, and these should be read in conjunction with this Report.

Audit Resources

The audit was carried out by, Lawrence Byrne, Denise McAndrew, Jean Bolger and Sergeant Tara Sharpe.

Audit Issues & Recommendations

1. Procurement of Supplies and Services

GIAS saw little evidence of an active Divisional Procurement Committee (DPC) prior to the appointment of Chief Superintendent Clerkin in March 2012. The Chair of the DPC is Chief Superintendent Clerkin and members are representatives from each District. Meetings were held on June 10 and July 27 with a further meeting scheduled for October 5. From reviewing the minutes of the meetings it is apparent that the DPC lacked knowledge on the status of individual contracts but is taking action to remedy this situation.

Category of payments	Paid 2011	Current situation
Towing and storage [redacted]	€404,000	There was no contract in place; the Division was using the contractor procured by the DMR West Division. However, in February 2012 an invitation to tender for the provision of this service on a DMR Regional basis was published on e-tenders and a contract is due to become active in October.
Cleaning	€207,000	It is planned to hold a DMR Region wide competition for the provision of these services.
		For the Ballymun station there is a contract for general cleaning, which is due to run until November 2013 (estimated annual value €35,000).
		The cleaning contract for the Santry and Airport stations expired in 2011 and the contractor continues to be used (estimated annual value €55,000)
		The window cleaning contract for the Ballymun station expired in 2011 and the contractor continues to be used (estimated annual value €2,000).
		The contractor for the cleaning of the Balbriggan station was awarded the contract prior to 2004 (estimated annual value €33,000).

Source – DPC, Oracle and e-tenders site

There are no contracts in place for the provision of any services in the Raheny and Balbriggan Districts.

With regard to the provision of cleaning services, GIAS are informed that all stations that require external cleaning and window cleaning service providers will form part of a DMR Region wide competition, the planning process for which is underway.

Procurement is a legal obligation and may also provide an opportunity for cost savings. The pattern of expenditure in 2011 provides an indication of the scope for the procurement of supplies and services in the Division:

Principal categories of payments 2011

Category of payments	Paid (€)
Waste Disposal, incl. Shredding	78,530
Professional reports - State prosecutions	68,881
Hire/Rental Expenses (buildings/rooms, vehicles, equipment, etc.)	61,320
[redacted]	60,620
[redacted]	26,868
[redacted]	14,726

Source: Oracle 2011

GIAS understand that the National Procurement Service of the OPW is considering a public service wide contract for waste disposal.

While GIAS recognise that a DPC is in place since March 2012 we are concerned that there was little evidence of activity prior to that date. Procurement was identified as a High Risk issue in our Audit Report of May 2009 and remained High Risk in the Review Audit Report of February 2010. While opportunities for procuring goods/services are being addressed these are being done outside the Division:

- The procurement of services for the towing and storage [redacted] is being carried out on a DMR Regional basis.
- The procurement of cleaning services is being planned on a DMR Regional basis.
- The National Procurement Service is studying the potential for a Public Service wide contract for waste disposal.

Recommendations

Priority 1

While GIAS recognise that the Divisional Procurement Committee has become active we stress that this area of responsibility should be prioritised to ensure that An Garda Síochána is complying with its legal and social obligations of openness, transparency and competition in this regard.

GIAS are concerned to see that goods/services are being provided where no tendering process was undertaken. The DPC must analyse the Division's expenditure to identify:

- Suppliers where the contract has expired or there is no contract in place.
- Opportunities for inviting tenders for goods/services.

Management Response

It is acknowledged that the DMR North Procurement Committee was not functioning properly prior to February 2012, however, this committee has been reactivated and is now fully functional.

Divisional contracts in relation to Cleaning (Industrial, Window & Cells) are been looked at by the Procurement Committee in an effort to form a Divisional tender for cleaning for any contracts that are out and also to resume the Regional window cleaning in all stations and to monitor the contract in relation to the cleaning of the cells.

In Addition the procurement committee are monitoring and reviewing the waste management contract for the Division and insuring that all invoices are correctly billed for work done.

The Procurement Committee are also looking at the maintenance of mountain bikes within the Division and work is being done in an effort to invite tenders for this service.

At a procurement committee meeting on 27/7/2012 Director of Finance, John Culhane briefed the committee on the status of certain contracts (Sin Bins, Prisoner Meals, Towing etc). A representative from the Tendering Office is requested to attend the next scheduled meeting which will be held on 5th December 2012.

The Procurement of all contracts within the Division are being assessed and examined and also the need for new tenders for spends over the €6000 threshold.

2. EU Working Time Directive 2003/88/EC

During audit testing it was noted that members based in Ballymun and Coolock Districts are consistently working in excess of 48 hours per week (including extra hours).

It was noted that attendances of civilian staff are not recorded in the Divisional or any of the District offices.

Recommendations

Priority 1

The District Officers must ensure that they are complying with their obligations under the Working Time Directive (2003/88/EC). The Directive states that "every worker is entitled to a limit to weekly working time, which must not exceed 48 hours on average, including overtime".

Priority 2

A system for recording work attendances (time in and time out) by civilian staff should be introduced without delay.

Management Response

As part of the introduction of the new roster system a Divisional Roster Committee has been established. One of the aims and objectives of the committee is to ensure compliance with Working Time Directive (2003/388/EC). Form D27 has been introduced across the Division. This form captures details of normal and additional hours worked by members. Systems are in place to transfer information capture on Form D27 to an

electronic system which produces management reports to District Officers identifying members approaching the working time directive threshold.

A system of recording work attendance in relation to civilian staff will be introduced in the New Year across the Division. Target from implementation is the end of 1st quarter 2013.

3. Verification of Topaz

As part of their contract with An Garda Síochána, Topaz forward pro-forma invoices to every District Office. It is important that these pro-forma invoices are checked against vehicle log books, and/or service station till receipts, with a view to identifying possible incidences of overcharging. An appropriate procedure would be for the designated driver to spot check a number of entries (approximately one in ten) on the pro-forma invoice to the vehicle log book (and where a discrepancy is found, to the service station till receipt). The designated driver would, of course, have to certify that this has been done. Where errors are identified it would be necessary for all entries on the invoice concerned to be checked and errors which may warrant further investigation should be brought to the attention of the Finance Directorate.

In order to conduct a proficient spot check, it is essential that the Topaz pro-forma invoice contains as much information as possible, that the vehicle log books have been completed and the service station till receipts are retained. From a review of the pro-forma invoices GIAS noted that in all Districts:

- Vehicle registration numbers and odometer readings were not being given to the service station attendants when fuel was purchased; and
- A number of fuel charge cards were used for more than the vehicle to which they were assigned.

On inspecting a sample of vehicle log books GIAS noted that in Ballymun and Coolock Districts the vehicle log books were not being fully completed after each tour and that service station till receipts were not being attached.

The failure to ensure that odometer readings and registration numbers are recorded by the service stations, the swapping of cards between vehicles, failure to complete the log books and attach the till receipts all reduce the effectiveness of the process of verifying the Topaz pro-forma invoices.

Recommendations

Priority 2

The pro-forma invoices from Topaz must be verified. In order to ensure that there is an effective process for the verification of the pro-forma invoices, members on purchasing fuel must:

- Ensure that the member presents the registration number and odometer reading to the service station personnel.
- Use, unless there are exceptional circumstances, the fuel charge card issued to the vehicle for the purchase of fuel. (This can be simply achieved by attaching the card to the key ring).

The vehicle log books must be fully and correctly completed as per Code 35.55. Official drivers must also complete Form A.43 on the 1st of each month and forward it to the District Officer, correspondence from Finance Directorate dated 16/11/2011 refers.

Management Response

Priority has been given to ensuring that Garda drivers adequately maintain the vehicle log book A62 and ensure all columns are completed. Also drivers should provide the registration number and odometer reading of their car to the service station when refuelling/washing. Both of these numbers should be contained on the invoice for future reconciliation purposes. The log book details should be recorded correctly and tally with the A43 (transport returns) and must be forwarded at the start of the month for each car to the District Office for processing. When the Topaz Invoices are received, the mileage and registration of vehicles and amount of fuel used should be reconciled with the A43 to ensure that fuel cards are not been shared and registration and odometer details are included on the invoices. These invoices should be detained at District Level along with the A43's. Steps have been put in place in all Districts to ensure that this practice is completed and maintained and that the invoices are reconciled with the log books on an ongoing basis.

4. Sick absence records

Sick absences are recorded:

1) On the software packages 'Peoplesoft' and 'SAMS' in respect of civilian staff; and
2) On 'SAMS' software for Garda members. Members D.5 (personnel record) is updated on their return to duty.

GIAS reviewed the recording of sick absence for both civilian staff and Garda members and found significant differences in individual absences as recorded on 'Peoplesoft', 'SAMS', Form SR1 and members D.5. From our experience GIAS wish to point out that this problem is not specific to the DMR Northern Division it is also occurring in other Divisions and GIAS are concerned that it may be systemic to the Organisation.

GIAS noted instances where members on class 'A' rate of PRSI have not forwarded their Department of Social Protection claim forms (MC1/2) to the District Office. Failure to submit these forms can result in:

- A financial loss to An Garda Síochána as recoupment is not made from the Department of Social Protection.
- Non compliance with established protocols and with the Garda Code.
- Increased risk of overpayment where an employee forwards the claim form directly to the Department of Social Protection.
- Risk of damage to personal reputation where an individual is discovered to have failed to disclose an overpayment.

Recommendations

Priority 1

While this systems weakness in the recording of sick absences is not unique to the DMR Northern Division and requires attention by HRM, GIAS are concerned that the mis-recording of sick absence has the potential to erroneously have an adverse impact on the career prospects and pension entitlements of individuals. With this in mind, GIAS recommend that Management introduce additional administrative procedures to ensure that each instance of sickness is correctly recorded and accurately transferred to members personnel file (D.5).

GIAS recommend that Management remind all staff of the procedures for submitting Department of Social Protection MC1 and MC2 claim forms. Management must ensure that individuals on class 'A' rate of PRSI submit the Forms MC1/2 to the District Office in a timely manner. Regular reconciliations should be carried out to confirm that individuals on class 'A' rate of PRSI submit their claim forms to the District Office and that amounts due are recouped to the Garda Vote.

While GIAS appreciates that it adds to the administrative burden of the Division, we recommend that Management conduct a review to ensure that any outstanding MC1/2s are accounted for.

Management Response

Reminders will issue to All SAMS operators in their respective districts to ensure that they are aware that medical certificates (GP/MC1/MC2) must

be examined accurately to ensure that there are no discrepancies when entering same on SAMS. Also all SAMS and PeopleSoft users have been made aware to input the information as soon as possible and that all SR1 forms are completed along with contact visits and back to work reports. SR1's should be completed correctly and signed by a supervisor and transferred then to the member's personnel files along with any copy of medical certs or MC1/MC2 etc. Quarterly returns are carried out on a Divisional level to ensure that members with re-occurring sick absences for 2 days or less are interviewed by their respective District Officers. All records reflecting NIL absences on the SAMS reports should be reviewed and rectified by the SAMS operator in their respective districts.

[redacted]

[redacted]

7. Imprest Accounts

With the reduction, by the Finance Directorate, of the Imprest balance and payments for doctors, towing, cleaning and waste disposal no longer being made from them, the Imprest Accounts are no longer as significant as was previously the case. However, in addition to the appropriate checking, authorisation, approval and recording of payments, the accounts must continue to be managed correctly.

GIAS were satisfied with the maintenance of the Imprest Accounts in each of the Districts. However, a number of matters came to the attention of the auditors. For example, in Ballymun District GIAS identified a payment which was made on a supplier's statement; while it appears to be a one off event it is a serious lapse in controls. In the Ballymun and Coolock Districts cheques which were not cashed after six months had not been cancelled and in Balbriggan District delays were noted in lodging monies to the bank account.

Recommendations

Priority 2

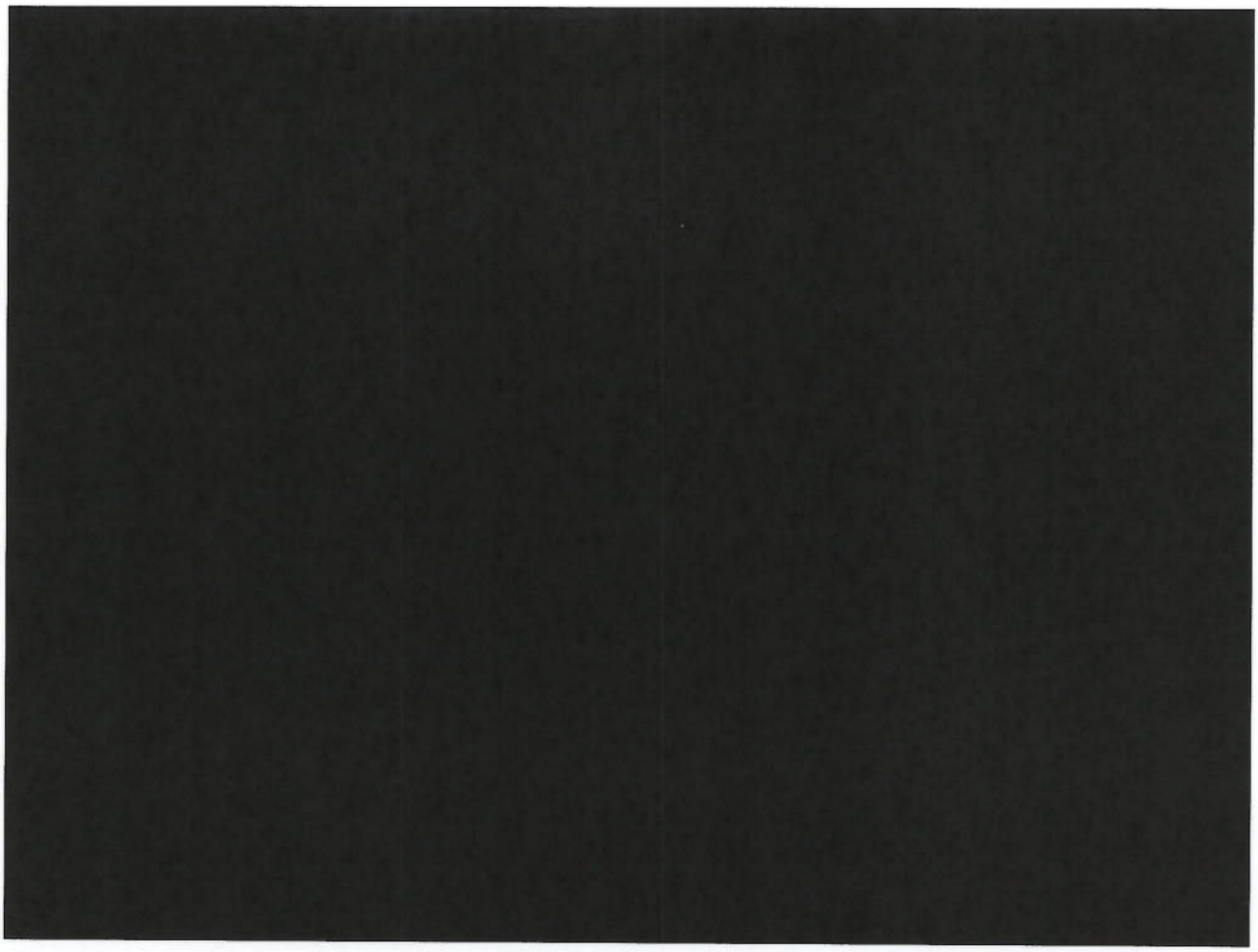
Payments must only be made on original invoices.

Cheques outstanding for more than 6 months must be cancelled as per Code [F] 1.35.

GIAS would remind District Officers that monies received within their Districts should be lodged to the bank account without undue delay.

Management Response

Recommendations as outlined above will be implemented.



9. Overtime and Allowances

There was no evidence in any District of a reconciliation taking place between Forms A.85 and the validation sheets, which issued from FSSC, Killarney.

The audit sample disclosed errors, in all Districts, in the completion of Forms A.85. In Ballymun District errors were also noted with data input onto the Corepay system.

Not all Forms viewed in the Ballymun, Coolock and Balbriggan Districts were correctly approved and certified by Supervisory members. Forms were seen in Ballymun and Raheny Districts where Superintendent certification was not evident.

Divisional Office staff are recorded as working overtime on a regular basis.

High overtime hours were also noted in relation to members [redacted] however, it is appreciated that the Divisional and District officers have limited scope for savings in this. [redacted]

While there was good evidence of Time Off in Lieu (TOIL) being correctly recorded on the reverse of Form A.85, Forms were seen where this was not correctly certified by a Supervisory member.

Instances were seen where overtime claim forms for civilian staff were not submitted in a timely manner.

Divisionally there was good evidence of approval being sought/received for overtime undertaken by members, however in a small number of Forms viewed this was not evident.

Recommendations

Priority 1

GIAS reminds Districts that from August 2012 FSSC no longer issue validation sheets. 'Validation Reports' should be generated from the Corepay System and these Reports must be reconciled to the Corepay 'Post Release Report' to ensure that all overtime and allowances that were input and released on Corepay have been correctly paid. In order to perform this function in a robust manner segregation of duties would not allow the person who keys in the data from A.85's to carry out the reconciliation. GIAS also recommend that a number of entries (approximately 5% to 10%) on the Validation Report be spot checked to the original Form A85.

Supervisory members should not certify Form A.85 unless satisfied as to its correctness.

Priority 2

Form A.85 should not be forwarded for payment unless appropriately signed, countersigned and certified.

Administrative posts should generally not incur regular overtime. The Divisional Officer should review the requirement for overtime being incurred in this area.

Priority 3

The Divisional and District officers should explore the scope for reductions in the cost of overtime incurred by members [redacted]

[redacted]

[redacted]

All TOIL should be recorded on the reverse side of Form A.85 and signed/certified by Supervisory member.

Ordinarily overtime should be authorised in advance by the District Officer/Superintendent, but exceptionally, in the event of a member finding it necessary to perform overtime, he/she may do so. The District Officer/Superintendent should however be informed at the first available opportunity. Best practice indicates that written approval should be attached to the A.85.

Management Response

Form A85

Procedures will be put in place to ensure that details are recorded correctly on Form A.85 appropriately signed, countersigned and certified as per Code (F) 10. Supervisory members should not countersign Form A85 unless satisfied that details recorded are correct. All annual leave should be included on A.85 as well as D9. All 'Time off in lieu' should be recorded on the reverse side of Form A.85 and signed and certified by supervisory member. Validation Reports must be generated directly from the Corepay system and this report must be reconciled with the Post Release Report and Form A85's to ensure correct payments. It is important to note that the staff member who keys in the data from Form A.85 should not carry out this reconciliation. Court Attendance Certificates CA1 should be attached to Form A85 and fully completed with 'time in' and 'time out' and stamped by the District Office/Finance Office.

Form FMS2

All claim forms will display three signatures, (signed, countersigned and approved). Claim Forms should be submitted at the end of each roster and processed correctly and promptly in accordance with Code (F) 1.13 and 1.17. All details on FMS2 should be checked and ensure that the attached documentation, if any, corresponds with the FMS2. in relation to Locomotion allowances claim forms, cumulative mileage should be entered as per Code (F)4.17(9)(a).

Overtime

Administration overtime will be kept to a minimum if possible. In relation to civilian overtime claims, these should be submitted and processed promptly after the termination of the duty concerned.

10. Claims for Travel & Subsistence Expenses

In Coolock District an FMS2 submitted by a member included an amount for travel where the kilometres claimed did not match those recorded on the accompanying travel schedule;

In Ballymun District the audit sample included claims for subsistence from members based in Santry for duty performed at the 'Car Pound';. It is noted that since the audit testing all vehicles are now sent to the towing service provider and are not kept in the Santry facility.

In Balbriggan District an instance was seen where FMS2's submitted by a member did not match detail on the Oracle confirmation sheet.

In Ballymun, Coolock and Raheny Districts some claims were paid without the required three signatures, i.e. 'signed', 'countersigned' and 'approved'.

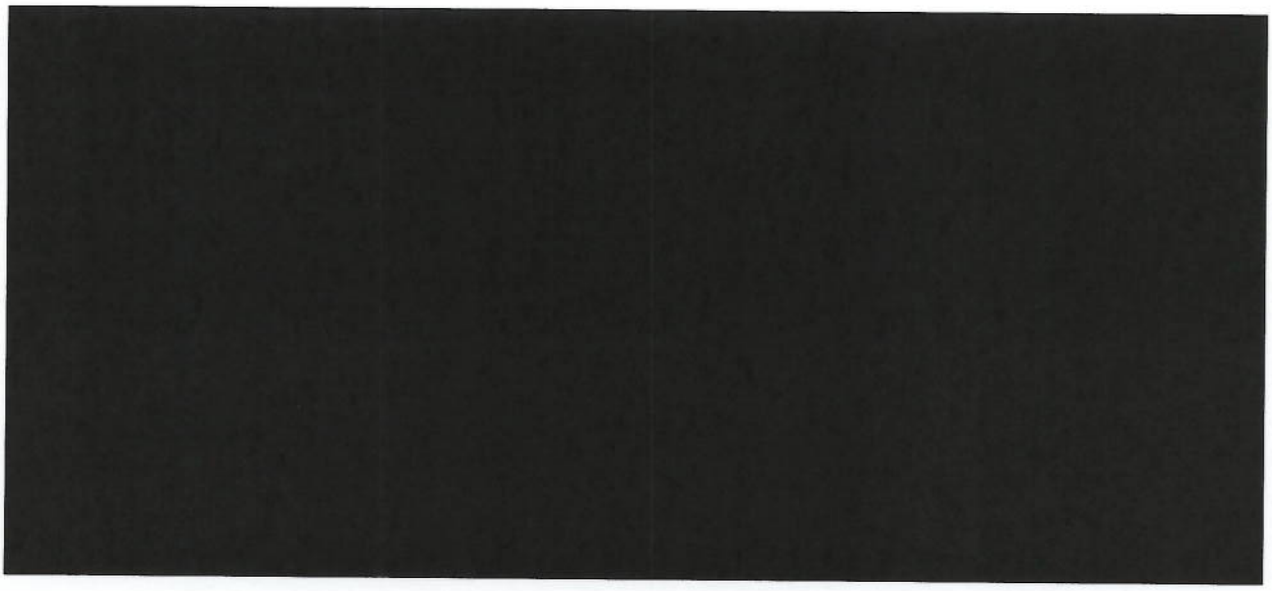
Recommendations

Priority 3
District Officers should ensure that Code procedures are adhered to at all times in relation to the payment of travel and subsistence allowance.

Claims should not be processed for payment unless correctly signed, countersigned and approved.

Management Response

Recommendations will be implemented in full. – Divisional Executive Officer has been tasked with developing the necessary procedures to ensure compliance.



ACKNOWLEDGEMENTS

Garda Internal Audit Section wishes to take this opportunity to acknowledge the support and assistance provided by Chief Superintendent Francis Clerkin and all staff who participated in the audit.

Niall Kelly

Niall Kelly
Head of Internal Audit
Date:23/11/12

John Twomey

John Twomey
Assistant Commissioner
Date: 20/12/12

Requester Name: - Kerry Division File FOI- 000213-2020					
Page No	**Description of Document**	**Deletions**	**Relevant Section of FOI Acts**	**Reason for Redaction**	**Decision Maker's Decision**
1	Cover Page	0			Grant
2	Index	3	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
3	Executive Summary	2	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
4	Kerry Division Audit	1	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
5-6	Introduction	5	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
7-13	Kerry Division Audit	7	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
14-15	Official Vehicles & Fuel Statements	1	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
16	Procurement oF Supply Services	0			Grant
17	Sickness Absence	0			Grant
18	Budgetary Oversight, Imprest & Financial Management	0			Grant

19-23	Claims for Travel and Sub, Overtime/Allowances & Prompt Payments	1	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
24	Accommodation	3	Part 1(n) of Schedule 1 & Section 37	Outside the Scope of the FOI Act & Personal Information	Part Grant
25	Kerry Division Audit	1	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
26-27	Official Mountain Bicycles & Payroll Reconciliation	2	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
28	Acknowledgements	0			Grant
29-30	Categorisation of Audit Findings	2	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant

AUDIT REPORT

Kerry Division

August 2013

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Executive Summary

Garda Internal Audit Section found Kerry Division to be reasonably well managed with financial and property management controls in place and complied with. While areas such as warrants need some improvement, GIAS are generally satisfied that there has been an overall improvement in management and compliance in the areas highlighted for attention in the 2008 Divisional Audit.

As with other Divisions, recent months have seen some change and reorganisation in the Kerry Division, with the amalgamation of Killarney and Caherciveen Districts and subsuming the sub-district of Castleisland to Tralee District. In addition to budgetary management, some of the key issues of risk for the Divisional Officer include depletion of resources (particularly supervisory ranks), vehicle fleet and [redacted]

Local audits are carried out and many of the issues highlighted for attention therein have also come to light in this audit. A robust follow up process to local audits is required to ensure that any matters identified or an instruction for organisation improvement issued is complied with locally.

Most of the issues raised in this Report are also applicable to other Divisions throughout the country and relate to thematic issues that the organisation as a whole is striving to address. The recommendations provide direction in regard to how Divisional Management should progress these issues in conjunction with Regional Management and Headquarter Support Directorates / Sections as well as giving specific recommendations for the Kerry Division.

Audit Opinion

[redacted]

4. **Reasonable assurance** that financial and accounting systems are adequate to ensure that expenditure is correctly recorded and properly allocated. There is scope for improvement to ensure that monies received are properly receipted and lodged in a timely manner. This represents **low** to **medium risk.**

5. **Reasonable assurance** that indirect staffing costs are controlled and authorised. This represents **low risk**.

Main Findings and Priority 1 Recommendations:

[redacted]

Audit Report

INTRODUCTION

This report represents the results of an audit of the management and control systems applied by the Kerry Division. The audit was carried out in May 2013.

This Audit Report considers issues found as a result of the audit testing undertaken. It examines the levels of control that exist and offers an overall opinion on the effectiveness of the control systems, so as to provide the necessary assurance to Management. This Report recommends corrective actions in order to improve the control systems and to mitigate the risks found. The opinions of Divisional management on the findings have been incorporated.

Offices Examined

Chief Superintendent Pat Sullivan has responsibility for the operational and administrative policing of the Kerry Division. This currently incorporates the Garda Districts of Tralee, Listowel and Killarney.

[redacted]

Audit Methodology and Scope

Audit Scope

This audit uses a risk-based approach including a level of compliance testing and verification as part of the audit methodology in accordance with the Standards for the Professional Practice of Internal Audit as set out by the Chartered Institute of Internal Auditors.

This audit focused on the systems, processes and controls in operation over the Kerry Division with specific reference to financial [redacted] domains. The audit involved on-site visits and the carrying out of tests on the operation of the control environment.

In addition to examination of the Kerry Division the audit questionnaires and testing methodology have been designed to allow for examination of overarching thematic issues across the whole Organisation. These issues in the 2013 Audit Plan include;

- Staffing Issues
- Procurement
- Fleet management
- Information Management and Security

[redacted]

The Garda Internal Audit methodology and procedures were updated in January / February 2012.

General Audit Objective

The objective of the audit was to ascertain whether the systems in place in the Kerry Division [redacted]

Nature of Findings

GIAS found that the Kerry Garda Division is well managed and operating effectively. GIAS formed the view that there is confidence in the management of the Division in relation to financial management [redacted] In the course of the audit a number of matters came to light and these have been documented in this Report. Management and staff should not view these findings as criticisms but matters which we are drawing attention to in order to assist in a well run operation. The recommendations made are classified by priority which reflects the need for, and the recommended urgency of, addressing the issue found.

[redacted]

[redacted]

6. Official Vehicles and Fuel Statements

In the Kerry Division official vehicle fleet costs were €430,609 for 2012, this was a decrease of 2% on the previous year. However, this is likely to be partly explained by the reduction in the number of vehicles attached to the Division during 2012 which fell from 44 at the start of the year to 38 at the end of 2012.

Discussions with management revealed concerns regarding the dearth of training for official drivers. It has been more than 3 years since driver training was provided for

members in this Division. While the priority is to have a trained driver for each unit, a considerable number of members are driving on Chief Superintendent's driving permission. Considering the diverse terrain of County Kerry and the age / kms of some vehicles this is a risk to the organisation.

In all Districts it was found that members are not always ensuring that the service stations record the odometer readings and vehicle registration numbers.

Killarney District
There were instances where insufficient information was recorded in log books. This in turn led to inaccurate A43 monthly returns in these cases.

Reconciliation of fuel statements is performed by a member of staff in the District Office. The process involves the reconciliation of fuel receipts and statements. Log Books were not cross referenced. Fuel receipts were not always submitted to the District Office.

Caherciveen District
Prior to the amalgamation with Killarney Garda District, the District Officer sent the fuel statements to each driver to attach the petrol receipts and verify. A folder is maintained in the District Office for each vehicle and this contains all forms, inspection sheets, A43, A62, copies etc. Files were reasonably up to date.

Two questions arose in discussion as to -

a. the use of vehicles in remote areas where there is only one driver and where, under the new roster, the member may be off duty for a number of concurrent days and
b. because of the use of drivers on Chief Superintendent's permission some vehicles may not have a dedicated trained 'official driver' and the responsibility for the condition of the vehicle and the completion of returns, etc. is unclear.

Listowel District
Reconciliation of fuel statements is performed by official drivers. There was an instance where a fuel purchase which appeared on the fuel statement was not recorded in the log book nor was there a fuel receipt retained for this purchase.

Tralee District
Reconciliation of fuel statements is performed by a member of staff in the District Office. GIAS found that log books, fuel statements and fuel receipts reconciled except in one case where one fuel receipt was not submitted to the District Office. In this case the purchase was verified by reference to the log book.

Recommendation

Priority 2

The Divisional Officer should liaise with the Driver Training School to ensure that some priority is given to this need in Kerry as part of the current roll out of the new driver training programme.

Management should ensure that Official Drivers comply with Code regulations regarding the provision of fuel information. Continuing failure to comply with Code regulations could be viewed as a disciplinary matter.

Fuel Receipts should be attached to A43 and A62 returns on the 1st of each month and forwarded to the District Office where they should be kept on file for auditing purposes.

The reconciliation of fuel statements in Killarney should involve the cross referencing of information on fuel statements, log books and fuel receipts. Following the District amalgamation with Caherciveen, the District Officer, should review processes in both areas and employ best practice identified consistently.

The District Officer, Listowel should appoint someone other than official drivers to reconcile fuel statements similar to the other Districts.

When using Fuel Cards to obtain fuel the member should ensure that the attendant is aware of the vehicles registration number and odometer reading when inputting the purchase details.

[redacted]

Management Response

These issues were discussed with officers at Divisional PAF on 19/8/13.

Divisional Instructions were issued on the 17/8/13 re above.

Another request has issued to Assistant Commissioner Southern Region requesting that Kerry Division be allocated driving courses and highlighting the number of members on Chief's Authorisation. Progress has been made now and training is to commence in October / November 2013 for driver training in the Garda College.

Meeting being organised with EO and Finance Officers to discuss Audit Report findings regarding Finance Issues – fuel receipts / procedures to be included in that meeting

7. Procurement of Supply & Services

There is a Divisional Procurement Committee (DPC) which is chaired by the Chief Superintendent and membership includes representation from each of the Districts. The DPC held meetings in November 2010, June 2011 and April 2013.

GIAS examined a sample of District contracts and found they complied with public procurement guidelines.

The DPC has identified a need for a Divisional towing contract. Procurement Section has sent correspondence to all contractors and a business case was made in relation to towing for each district. Procurement Section informed GIAS that it is hoped that the tender for towing in the Southern Region will be published in September 2013. It is expected that a contract will be awarded mid-2014.

There is currently no cleaning contract in place in the Killarney District. The contract expired in September 2012. Applications have been made to Procurement Section for an extension of the previous contract with amendments to take into account the amalgamation of Caherciveen District.

Recommendation

Priority 2

Procurement Committee's must comply with Statutory Instrument 329/06 European Communities: Award of Public Authorities Contracts 2006 and other regulations.

While the award of contracts are now mainly handled centrally by Procurement Section the DPC have an important role in liaising with Procurement Section to ensure the timely implementation and active monitoring of contracts. DPC should ensure that there are no gaps between expiration and renewal dates of contracts. To enable this DPC should meet on a quarterly basis.

Priority 3

The DPC should review expenditure within the Division with the objective of identifying purchases where cumulative payments exceed the procurement thresholds.

Management Response

Discussed with officers at Divisional PAF on 19/8/13.

Divisional Instruction issued on the 17/8/13 re above.

To be included as Agenda items on next DPC meeting which is being held shortly.

8. Sickness Absence

There was good evidence of the close monitoring of sickness absence of both Garda and Civilian absence throughout the Division. There was strong evidence of the close supervision of absence and any areas of concern are identified and addressed. Continued supervisory review will increase and aid overall compliance and record keeping.

Sick absences are recorded:

1. On the software packages 'Peoplesoft' and 'SAMS' in respect of civilian staff; and

2. On 'SAMS' software for Garda members, and the members D.5 (personnel record) are updated on their return to duty.

GIAS reviewed the recording of sick absence for both civilian staff and Garda members in all Districts. Some differences were found in individual absences as recorded on 'Peoplesoft', 'SAMS', Form SR1 and personnel records, Form D.5. GIAS wish to point out that this problem is not specific to the Kerry Division it is also occurring in other Divisions and GIAS are concerned that it may be systemic to the organisation.

The recording of Sickness Absence on Form D5 in the Killarney District does not reflect SAMS recording. This was also the case in the former Caherciveen District, which is now a sub-district of Killarney. There was evidence that when members were on a period of sickness absence their rest days were not being counted and included when recording the absence on Form D5.

Recommendations

Priority 2

While the systems weakness in the recording of sick absences is not unique to the Kerry Division, discrepancies between actual absences and SAMS records should be brought to the attention of HRM. It is not appropriate for local administrative staff to manipulate electronic records.

Where a member is on a period of sickness absence and has not resumed duty, all rest days must be accounted for and included in the calculation of sickness absence on D5's. A local audit of Form D5's is recommended to ensure accuracy.

GIAS are concerned that the incorrect reporting of sick absence has the potential to erroneously have an adverse impact on the career prospects and pension entitlements of individuals. With this in mind, GIAS recommend that Divisional management introduce additional administrative procedures to ensure that each

instance of sickness is correctly recorded and accurately transferred to members personnel file (D.5).

Management Response

Discussed with officers at Divisional PAF on 19/8/13.

Divisional Instruction issued on the 17/8/13 re above.

Members from Division will attend SAMS training shortly

9. Budgetary Oversight, Imprest and Financial Management

With the reduction, by the Finance Directorate, of the Imprest balance and payments for doctors, towing, cleaning and waste disposal no longer being made from them, the Imprest Accounts are no longer as significant as was previously the case. However, in addition to the appropriate checking, authorisation, approval and recording of payments, the Divisional and District accounts must continue to be managed correctly.

A review of financial management reports revealed a need for procedures to ensure the review and monitoring of all expenditure as listed in the monthly expenditure reports provided by the Director of Finance.

Overall the Division expended €23 million in 2012 – a decrease of 8% on 2011, with pay & allowances accounting for €21 million of the spend. From the remaining expenditure, GIAS identified the following items from Divisional Financial Management Reports in respect of subheads examined as part of our audit sample:-

- Station Services: – Expenditure amounted to €461,298 for 2012 (down 7% overall). While a number of elements of this subhead have decreased across the Division, some costs, including cleaning, fuel, and utilities show increases highlighting the necessity to regularly monitor charges.

- Transport Expenses: Costs remained similar to 2012 and amounted to €430,609. Costs have increased in respect of Spare parts (44%), Tyres (19%) and Towing of Garda Vehicles (410%).

Recommendations

Priority 2

All costs should continue to be stringently managed. Divisional management should set procedures in place for the regular review of Financial Management Reports to monitor charges being recorded against the Division.

District Officers should ensure that a procedure is in place locally so that items of expenditure are reviewed and any anomalies arising are followed up with Finance Section.

Increasing or decreasing trends should also be examined and monitored at District level with a view to ensuring robust controls are in place, they are effective and are actively managed.

The scope for reducing costs and waste should be considered, including initiatives such as promoting greater use of email, scanning and double sided copying of forms.

Priority 3

GIAS recommend compliance with HQ Directive 120/11 (Energy Management) which outlines ways in which Districts can implement energy resources saving measures.

Management Response

Discussed with officers at Divisional PAF on 19/8/13.

Divisional Instruction issued on the 17/8/13 re above.

Meeting being organised with EO and Finance Officers to discuss Audit Report findings regarding Finance Issues

Good controls are in place and there is constant monitoring

10. Claims for Travel & Subsistence Expenses

Divisional expenditure on Travel and Subsistence for Quarter 1 in 2013 was €37,041. This is a decrease of 35% on the same period in 2012 and appears to be tightly controlled across the Division.

The following is an analysis of Travel and Subsistence expenditure for 2011 and 2012.

Travel and Subsistence Expenditure				
	Tralee	Killarney	Listowel	Div Resources
2011	76,458	88,463	60,181	146,726
2012	34,076	40,982	43,154	98,376
€ Saving	42,382	47,481	17,027	48,350
% Saving	55%	54%	28%	33%

There was good evidence of costs being contained at District level. Generally the audit found good claims and records management by the District Finance Officers and good use of public transport where feasible. Claimants are reasonably compliant with procedures however some instances of error and late claims were noted in each District.

Recommendations

Continued close management of expenses will be necessary to keep costs under control.

Priority 2

Supervisory members should be reminded to ensure that all claims are completed correctly prior to authorisation. GIAS recommend that best practice should include cross-checking FMS2 Forms and A.85 Forms.

District Finance Officers should not hesitate to query claims, distances travelled or to return illegible or incomplete forms to members for correction.

Management Response

Discussed with officers at Divisional PAF on 19/8/13.

Divisional Instruction issued on the 17/8/13 re above.

Meeting being organised with EO and Finance Officers to discuss Audit Report findings regarding Finance Issues

11. Overtime & Allowances

Expenditure on overtime for the Division is recorded at €272,000 for Q1 in 2013. This is a significant increase (61%) on the same period in 2012, however GIAS found that spending is being closely monitored. It has been explained to GIAS that some of this cost arose in January because payments due from roster 9/12/2012 were only paid to members in January. Templates are maintained by the District Finance Officers to facilitate Divisional and District Officers with current information updates and monitoring of the category of overtime incurred. Members generally adhere to the requirement to apply in advance to undertake additional hours.

The following is an analysis of Overtime expenditure for 2011 and 2012:

Overtime Expenditure				
	Tralee	Killarney	Listowel	Div Resources
2011	287,136	222,856	202,519	217,825
2012	180,680	107,608	109,825	123,208
€ Saving	106,456	115,248	92,694	94,617
% Saving	37%	52%	46%	43%

As of August 2012, Garda Pay Section Killarney has stopped forwarding Payroll Validation Reports. It is now the responsibility of each District / Section to ensure that these reports are printed/saved and reconciled. The Finance Directorate issued instructions, at the time, on the procedures that must be followed to ensure that all overtime and allowances inputted on Corepay are correctly paid.

The audit found good procedures in place in each District to check and verify input and payment due. While there are differences in each office in oversight and tracking procedures, each system works reasonably well.

From the sample of A85 forms reviewed across the Division (and detailed at Appendix 3) the following points were noted:

- Lack of attention in completion of documentation with details such as 'nature of duty' or other information omitted or illegible.
- The use of old and poor quality forms.
- [redacted]
- Some discrepancies between duty listed and the allowance claims listed.
- Correction fluid used in some instances to make amendments.
- Some Sergeants are signing off and certifying their own claims, this must be avoided other than in exceptional circumstances.
- Divisional and District Offices incurring rostered allowances for sworn members. Administration offices are designated such and should not incur unsocial hours liabilities in the normal course.

GIAS found some good local templates to record TOIL and overtime.

Recommendations

Continued close management of overtime expenditure will be necessary to ensure that the high increase is brought under control as the year progresses.

Priority 2

In addition to the instructions issued by the Finance Directorate, GIAS recommends that District Officers ensure that Validation Reports are checked to the original Form A.85 and that this function should be conducted by someone other than the person who inputted the original data.

All time off in lieu availed of should be recorded on the reverse side of Form A.85 and signed / certified as per Code regulations.

Approval for overtime should continue to be strictly controlled and overtime available on application for operational reasons. Administrative overtime should only be sanctioned in exceptional circumstances.

Form A85 is a record of duty and each calendar day of the roster must be accounted for regardless of how employed. Members must be reminded to take greater care in completion of all official documentation. Forms A85 are available to download from the Portal so members should not be reusing old versions or poorly photocopied documents.

There is an onus on supervisory members to verify information on Form A85 before signing each off. Correction fluid should not be used on official forms. Amendments should be initialled by the member and / or District Finance Officer as appropriate.

Form A85 should not be signed and counter-signed by the claimant. District Officers should appoint an Inspector or Sergeant to countersign the Form A85 in respect of members stationed at outside stations or where no Sergeants are available.

District Finance Officers should not hesitate to query claims or to return illegible or incomplete forms to members for correction.

Priority 3

It might promote greater efficiency if the Divisional Officer were to review procedures, identify best practice and streamline systems to improve consistency across the Division.

Management Response

Discussed with officers at Divisional PAF on 19/8/13.

Divisional Instruction issued on the 17/8/13 re above.

Meeting being organised with EO and Finance Officers to discuss Audit Report findings regarding Finance Issues. Instruction issued 17/8/13 to Divisional EO to examine best practice issue.

12. Prompt Payments of Accounts Act

Payment of invoices by An Garda Síochána is governed by the Prompt Payment of Accounts Act, 1997 as recently amended by European Communities (Late Payment in Commercial Transactions) (S.I. No. 580 of 2012). The legislation provides for the following:

- Payment of interest on valid invoices which are unpaid after 30 days from the date of receipt by the Organisation
- The abolishment of the €5 minimum interest payment.
- In addition to receiving Interest on Late Payment the supplier is also entitled to automatic compensation of a minimum of €40 if the invoice is less than €1,000. There is a scale of compensation detailed in the Schedule to the S.I.

In June 2009, the Government introduced a further non-statutory requirement to reduce the payment period by Central Government Departments / Agencies (which includes An Garda Síochána) to their suppliers from 30 to 15 days.

With the reduction of the Imprest balance by the Finance Directorate, payments for services such as doctors, towing, cleaning and waste disposal are no longer made directly by the District Offices and this adds to the pressure of compliance with the 15 day deadline. GIAS fully appreciates that this adds to the pressure in processing an invoice but stresses that every effort, consistent with proper financial procedures, should be made to ensure that all suppliers are paid within this timeframe.

A constraint on this audit test is that the invoices are not always date stamped upon receipt. When invoices were not date stamped received GIAS used the invoice date to test for prompt payments. In the case of Listowel where copies of invoices sent to Finance were not retained GIAS used the invoice date recorded on Oracle.

The following table summarises GIAS testing for prompt payments:

District	Payments Examined	Payments within 15 days	Payments after 15 days but within 30 days	Payments outside permitted timescale
Killarney	15	2	8	5
Tralee	22	3	10	9
Listowel	15	1	4	10
Caherciveen	11	1	1	9
Divisional Total	**52**	**6**	**22**	**24**

Recommendation

Priority 2

Consistent with proper financial procedures, every effort should be made to ensure that all suppliers are paid within the 15 day deadline.

Stations should be reminded to:

- Date stamp invoices upon receipt.
- Check the invoice to ensure that it is appropriate and represents a service that was delivered at the price that was agreed.
- Promptly forward invoices to the District Office.
- District Offices must promptly forward invoices for services that are paid centrally by Finance Section.

Management Response

Discussed with officers at Divisional PAF on 19/8/13.

Divisional Instruction issued on the 17/8/13 re above.

Meeting being organised with EO and Finance Officers to discuss Audit Report findings regarding Finance Issues

14. Accommodation

[redacted]

A new Garda Station was built in Castleisland in recent years. GIAS found that Castleisland Garda station is under utilised. It has a range of fully equipped offices, conference / case management facilities and has a modern cell capacity which cannot be used at present as the station is not operated on a 24 hour basis.

Recommendations

Priority 2

[redacted]

The Divisional Officer should consult with management and Housing Section so as to optimise the use of Castleisland Garda Station through relocation of sections from other overcrowded stations.

Management Response

Discussed with officers at Divisional PAF on 19/8/13.

Divisional Instruction issued on the 17/8/13 re above.

Management will liaise with Housing re-accommodation

[redacted]

[redacted]

Recommendations

Priority 3

Optimise the use of resources such as mountain bicycles.

Management Response

Discussed with officers at Divisional PAF on 19/8/13.

Divisional Instruction issued on the 17/8/13 re above

17. Payroll Reconciliation

GIAS performed a reconciliation of the HRM Records list of personnel attached to Kerry Division against the payroll provided by FSSC, Killarney.

GIAS were able to account for all members on the payroll. However, GIAS noted differences regarding the recording of where some members are stationed. These are listed in Appendix 3 – Control Failures.

Recommendations

Priority 3

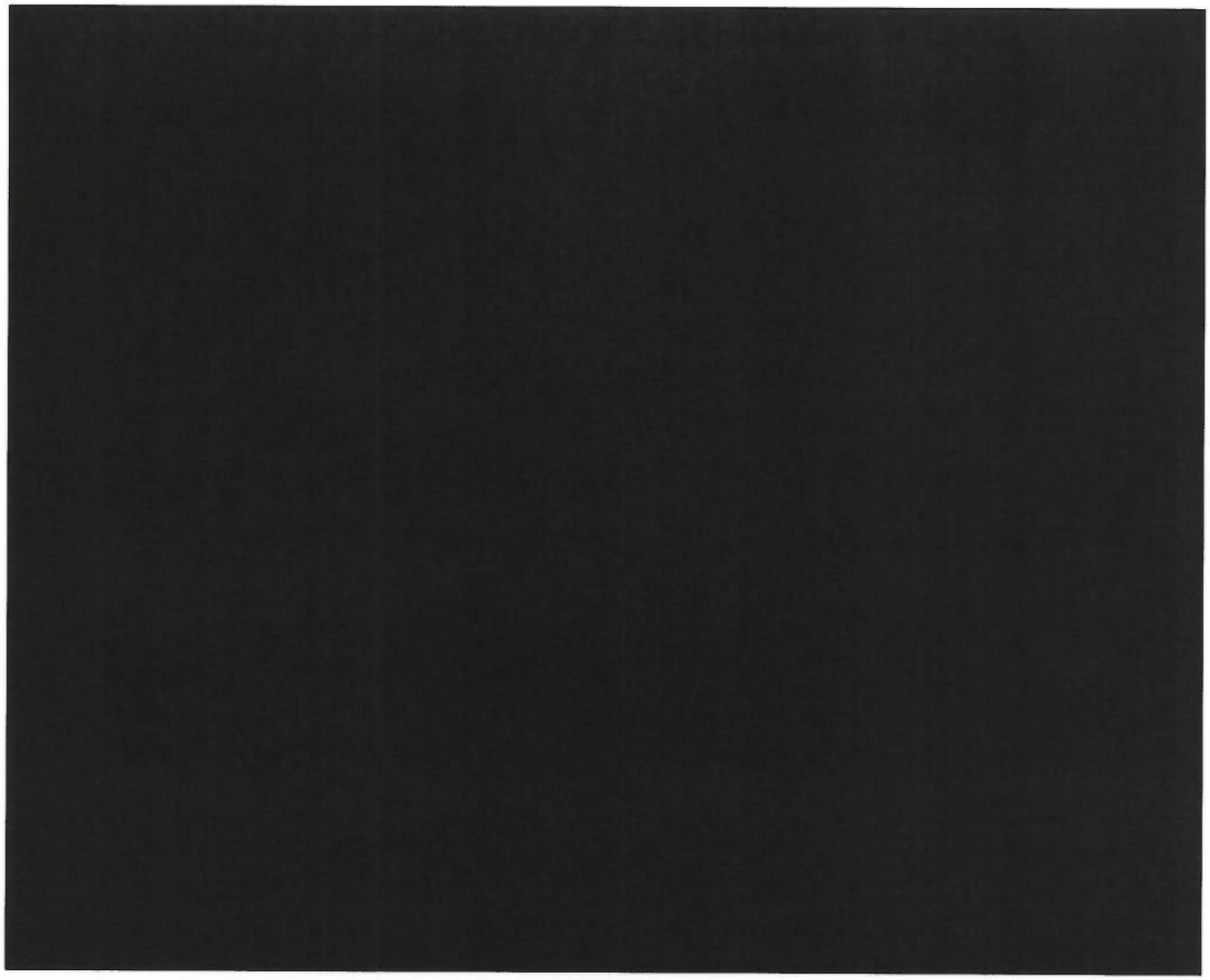
Contact should be made with HRM, Navan to have discrepancies corrected and records updated.

Management Response

Discussed with officers at Divisional PAF on 19/8/13.

Divisional Instruction issued on the 17/8/13 re above.

Meeting being organised with EO and Finance Officers to discuss Audit Report findings regarding Finance Issues.



Management Response

Discussed with officers at Divisional PAF on 19/8/13.

ACKNOWLEDGEMENTS

Garda Internal Audit Section wishes to take this opportunity to acknowledge the support and assistance provided by Chief Superintendent Patrick O'Sullivan and all staff who participated in the audit.

Niall Kelly

Niall Kelly
Head of Internal Audit
Date: 17/9/13

T Quilter

Thomas Quilter
Assistant Commissioner
Date: 23/9/13