

# 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.  
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Bí linn/Join us  

Láithreán Gréasain/Website:

[www.garda.ie](http://www.garda.ie)

Ríomh-phoist/Email: [foi@garda.ie](mailto:foi@garda.ie)

## Re: Freedom of Information Request FOI-000207-2018 Request Part Granted

*Dear*

I refer to your request, dated 19<sup>th</sup> May, 2018 and received on 21<sup>st</sup> May, 2018 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:

*Under FOI law I hereby request copies of the following three records.*

*A copy of the recent review audit report in Cavan Monaghan, a copy of the review audit report into DMR West and a copy of the report to the Commissioner in Relation to Financial Controls in 2017.*

I wish to inform you that I have decided to part grant your request on the 14<sup>th</sup> June, 2018.

The purpose of this letter is to explain that decision.

### 1. Findings, particulars and reasons for decision

The details of your request was forwarded to the Garda Internal Audit Section (GIAS) who conducted a search for records containing the information you have requested. The GIAS have identified three records relating to your request:

1. **Review Audit Report Cavan/Monaghan Division - July 2017**
2. **Review Audit Report DMR West Division - February 2018**
3. **Report to the Garda Commissioner in relation to Financial Control in 2017 - March 2018**

I have decided to provide the three records in a redacted format as outlined in Schedule of Records 1, 2 and 3 which are appended.

The sections of the FOI Act which can apply to deny access to documents, or parts thereof, are known as its exemption provisions. I have decided to refuse specific parts of all three aforementioned records in accordance with Part 1(n) of Schedule 1 and Section 37 of the FOI Act as follows:

#### **Part 1(n), Schedule 1 - Out of Scope**

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.

Records relating to operational matters such as drugs, securing/recording of property and evidence, seizures/storage of vehicles, fixed charge notices, anti-fraud policies and risk assessment/management are exempt as part of 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. The vast majority of the three audit reports relate to operational matters thus the redactions are significant as per Part 1(n) of Schedule 1 of the FOI Act.

In accordance with Part 1(n), Schedule 1 of the FOI Act certain records, or parts thereof, have been refused (as redacted) within the ‘**Review Audit Report Cavan/Monaghan Division - July 2017**’, ‘**Review Audit Report DMR West Division - February 2018**’ and ‘**Report to the Garda Commissioner in relation to Financial Control in 2017 - March 2018**’ as they fall outside the scope of the FOI Act insofar as the records do not meet the criteria of administrative records as defined in the Act.

#### **Section 37 — Personal Information**

When considering the release of records under the FOI Act, I am conscious of the fact that the Act places no restrictions on the type or extent of the subsequent use to which a record may be put and that release under FOI effectively amounts to disclosure to the world at large.

Information that is considered personal is not released under the provisions of the FOI Act when it refers to an identifiable individual and meets the definition as per Section 2 of the FOI Act. Certain parts of the record appended at **Schedule 2** entitled '**Review Audit Report DMR West Division - February 2018**' refers to specific individual(s) and are therefore considered personal information. Those parts of the record are subject to the provisions contained in section 37 of the FOI Act as set out below.

### ***Section 37 states***

*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).*

Personal information is defined at section 2 of the FOI Act and includes the following:

### ***Section 2 — Interpretation***

*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,*

I am refusing to provide the information contained within this specific record as I believe that the release of this information, which is specific to an individual(s), will allow for a person to become easily identifiable and possibly named in the public domain. I am also refusing to provide the information contained within this specific record as I believe that it would be considered a breach of the confidentiality upon which the information is being held by the Garda Organisation.

I have also considered the provisions contained in Section 37(2), Section 37(5) and 37(8) whereby information can be released under certain circumstances. However, I found that these provisions do not apply in this case.

Section 37 is a mandatory exemption and must be applied to information that falls under section 37(1) of the FOI Act. I am therefore refusing certain parts of this record pursuant to section 37 of the FOI Act.

There is a Public Interest Test applicable to section 37 of the FOI Act.

### **Public Interest Test**

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,
- 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 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 can be maintained in a confidential manner by An Garda Síochána outweighs the public interest which would be served were the records released to you.

### **Attached**

**Schedule 1:** Review Audit Report Cavan/Monaghan Division - July 2017.

**Schedule 2:** Review Audit Report DMR West Division - February 2018.

**Schedule 3:** Report to the Garda Commissioner in relation to Financial Control in 2017 – March 2018.

## **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-000207-2018**.

***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:** BOFIE2D

**You must ensure that your FOI reference number (FOI-000207-2018) is included in the payment details.**

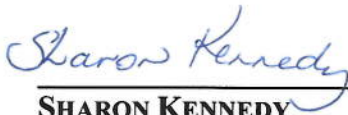
You should submit your request for an Internal Review within 4 weeks from the date of this notification. The review will involve a complete reconsideration of the matter by a more senior member of An Garda Síochána and the decision will be communicated to you within 3 weeks. The making of a late appeal 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](http://www.garda.ie)

Personal details in respect of your request have, where applicable, been removed to protect confidentiality.

Should you have any questions or concerns regarding the above, please contact me by telephone at (046) 9036350.

Yours sincerely,

 **SUPERINTENDENT**  
**SHARON KENNEDY**  
**FREEDOM OF INFORMATION OFFICER**

14 JUNE, 2018

Schedule 1 Requester Name:			File Re: FOI-000207-2018		
Page No	Description of document	Deletions	Relevant Section of FOI Acts	Reason for decision	Decision Maker's decision
1	Review Audit Report Cavan/Monaghan Division - July 2017				Grant
2-8	Review Audit Report Cavan/Monaghan Division - July 2017	36	Part 1(n) of Schedule 1	Outside the scope of the FOI Act 2014	Part Grant
		Total number of pages			8
		Total number of pages for full release			1
		Total number of pages for partial release			7
		Total number of pages being withheld			0

# **Review Audit Report**

## **Cavan / Monaghan Division**



**July 2017**

## INTRODUCTION

This report represents a review audit of the management and control systems applied by the Cavan/Monaghan Division. The Review Audit examines how the agreed recommendations of the Audit Report dated November 2015 were implemented in order to mitigate the risks identified and provide the necessary assurance to management on the adequacy of the systems of Internal Control.

## OFFICES EXAMINED

Chief Superintendent James Sheridan had responsibility for the operational and administrative policing of the Cavan Monaghan Division at time of audit. Chief Superintendent Christopher Mangan completed the questionnaire and is the current Divisional Officer. The Division incorporates the Districts Cavan, Monaghan, Bailieboro and Carrickmacross with the Divisional Headquarters located in Monaghan Town.

As part of this review a questionnaire, drawn up by Internal Audit, was completed by local Garda management which detailed the changes implemented on foot of the recommendations from the original audit report.

On receipt of the completed questionnaire Internal Audit carried out additional testing with data [REDACTED] and Oracle reports in relation to the Cavan/Monaghan Division.

## REVIEW AUDIT OPINION

Garda Internal Audit Section can provide **reasonable assurance** that the systems of internal control within the Cavan/Monaghan Division are adequate. Issues surrounding *Staffing Resources and Absence Management* and *Procurement* will need to be further examined.

## Summary of the main findings and recommendations of November 2015 Audit Report together with update on issues:

Originally considered **high risk** and remaining as **high risk**

### 1. Staffing Resources and Absence Management

#### Finding from Original Audit

During discussions with Divisional and District Management, issues emerged regarding the availability of resources. [REDACTED]

[REDACTED]. In line with the Policing Plan, and recommendations from the Garda Inspectorate Report (November 2015)<sup>1</sup>, it is recommended that the maximum number of Gardaí are assigned to frontline policing duties with “direct contact with the public”. On the days audited there were [REDACTED] Gardaí at Garda and Sergeant rank on duty in Cavan/Monaghan Division, [REDACTED] were available for patrolling and high visibility policing.

In each District some delays were found to occur in members providing medical certificates or MC1 Forms. These were being followed up by the District Office and PAF meetings.

## **Recommendations**

Administration roles should be undertaken by Civil Servants to the fullest extent possible to allow Garda members to perform high visibility policing roles. It is acknowledged that some of the roles under the heading Non Roster Specialist Duties relate to the vital policing roles with direct contact with the public.

There is a need to introduce a consistent process in each District to verify sickness absence against the members Form A85. There is a need for further cross verification at District level.

## **Update in Relation to the Issue**

The Divisional Officer has reported there is a lack of Human Resources and that there is an immediate and critical requirement for Supervisory Sergeants and Gardai in all Districts in the Cavan/Monaghan Division.

The Divisional Officer has also reported that there are cross-checks being undertaken between Forms A85 and absence records.

The Divisional Officer reported that it is his intention to employ civilian staff in areas such as [REDACTED] when suitably qualified and trained staff become available. A central Administration Office is awaiting the Modernisation and Renewal Programme of Development.

## **2. Procurement**

### **Finding from Original Audit**

The Divisional Office has a responsibility to ensure that current contracts of Towing, Cleaning, and Doctor Services are in place for the provision of supplies and services in the Cavan Monaghan Division.

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<sup>1</sup> Garda Síochána Inspectorate; November 2015; Changing Policing in Ireland.

## Recommendations

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

[REDACTED] It is recommended that the Divisional Procurement Committee be re-established, meet regularly to monitor contact and identify further contract opportunities.

## Update in Relation to the Issue

The Divisional Officer has reported that there is a Divisional Procurement Committee in place and they last sat on the 8<sup>th</sup> March 2017. The Committee have only reviewed the Cleaning and Gardening contracts, it is reported that others have not come up for renewal in the lifetime of the committee.

GIAS note: [REDACTED]

[REDACTED] *It is unacceptable that this has not been a priority for the Divisional Procurement Committee. This issue requires further investigation by the Divisional Officer and to report to GIAS and Procurement with an update.*

Originally considered as **medium risk** and remaining as **medium risk**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] This contract is not being monitored by the Divisional Procurement Committee and that it is being monitored by the PSV Office and the Inspector i/c.

#### **4. Official Vehicles and Vehicle Fuel**

##### **Finding from Original Audit**

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 during late 2013 and in 2014.

##### **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 importantly to the Head of Transport and/or GNTB for attention.

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

##### **Update in Relation to the Issue**

The Divisional Officer has reported that fuel invoices are being checked and monitored. The issue [REDACTED] that was brought to the attention of GIAS has not been forwarded to the Divisional Procurement Committee, the Head of Procurement and/or GNTB. The Divisional Officer has reported that there was no record of any issue being brought to the attention of transport.

Originally considered as **medium risk** and is now classified as a **low risk**.

## 5. Management of Overtime and Allowances

### Finding from Original Audit

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 Office or Inspector there was little evidence of detailed checking taking place between the reports and Forms A85. The Form A85 was also not reconciled against Form D9 (Annual Leave). 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

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

### Update in Relation to the Issue

The Divisional Officer has reported that there are checks being done between A85, D9 and/or D5. The Division has not kept within their overtime budget however this is being monitored on a continuous basis. There was a Divisional Audit in December 2016 and new procedures put in place with Divisional Resources to ensure proper sign off of Forms A85 and ensuring that Validation Reports and Post Release Reposts are being checked.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**Garda Internal Audit Section – Review Audit Cavan Monaghan Division**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

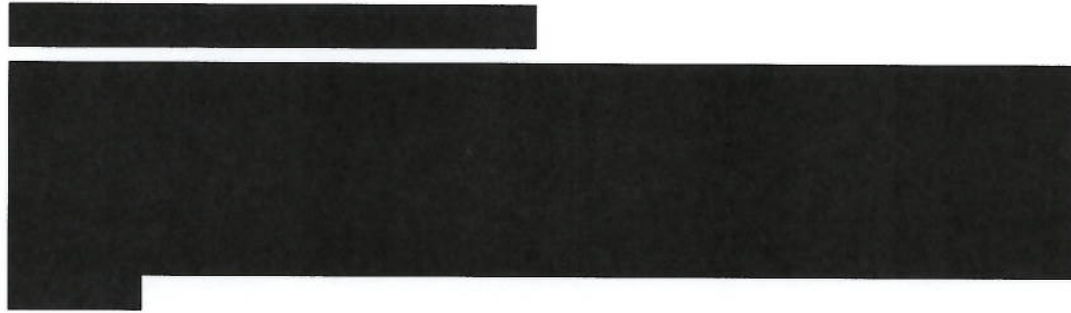
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



## Value Added

There was a reduction in risk across the Division. The high risk issue of The Allocation of Staffing Resources identified in the original audit continues to remain at a **high risk** as well as Procurement which is classified as a **high risk**. The medium risk issue of The Management of Garda Fleet and [redacted] identified in the original audit continue to remain at a **medium risk**.

The other issues that were originally identified as a medium risk are now categorised as a **low risk** as follows:

- [redacted]
- *Management of Overtime and Allowances*
- [redacted]

Internal Audit helps management to control costs and eliminate waste by highlighting issues for management attention.

*Niall Kelly*

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**Head of Internal Audit**  
**12<sup>th</sup> July 2017**

Schedule 2		Requester Name:		File Re: FOI-000207-2018		
Page No	Description of document	Deletions	Relevant Section of FOI Acts	Reason for decision	Decision Maker's decision	
1	Review Audit Report DMR West Division - February 2018				Grant	
2-3	Review Audit Report DMR West Division - February 2018	3	Part 1(n) of Schedule 1	Outside the scope of the FOI Act 2014	Part Grant	
4	Review Audit Report DMR West Division - February 2018	8	Section 37	Personal Information	Part Grant	
5-9	Review Audit Report DMR West Division - February 2018	27	Part 1(n) of Schedule 1	Outside the scope of the FOI Act 2014	Part Grant	
		Total number of pages			9	
		Total number of pages for full release			1	
		Total number of pages for partial release			8	
		Total number of pages being withheld			0	

# **Review Audit Report**

## **DMR West Division**



**February 2018**

## INTRODUCTION

This report represents a review audit of the management and control systems applied by the DMR West Division. The Review Audit examines how the agreed recommendations of the Audit Report dated March 2017 were implemented in order to mitigate the risks identified and provide the necessary assurance to management on the adequacy of the systems of Internal Control.

## OFFICES EXAMINED

Chief Superintendent Lorraine Wheatley has responsibility for the operational and administrative policing of the DMR West Division. This incorporates the Districts of Blanchardstown, Lucan and Clondalkin with the Divisional Headquarters located in Blanchardstown.

As part of this review a questionnaire, drawn up by Internal Audit, was completed by local Garda management which detailed the changes implemented on foot of the recommendations from the original audit report. Following this a survey of civil servants and onsite inspection of [REDACTED] were conducted.

## REVIEW AUDIT OPINION

Garda Internal Audit Service in the audit report dated March 2017 provided **reasonable assurance** that the systems of internal control within the DMR West Division are adequate. However, one issue remained at medium to high risk and two issues remained at medium risk. These are examined again below.

### Summary of the main findings and recommendations of March 2017 Audit Report together with update on issues:

Originally considered **medium risk** to **high risk** and remaining at **medium risk** to **high risk**.

## 1. Staffing Resources

### Finding from Original Audit

On the original audit GIAS noted issues regarding the availability of resources. In line with the Policing Plan, and recommendations from the Garda Inspectorate Report (November 2015)<sup>1</sup>, it is recommended that the maximum number of Gardaí are assigned to frontline policing duties with “direct contact with the public”. On the days audited there were ■■■ Gardaí at Garda and Sergeant rank on duty in DMR West Division, just over ■■■ were available for patrolling and high visibility policing.

### Recommendations

Administration roles should be undertaken by Civil Servants to the fullest extent possible to allow Garda members to perform high visibility policing roles. It is acknowledged that some of the roles under the heading Non-Roster Specialist Duties relate to the vital policing roles with direct contact with the public.

### Update in Relation to the Issue

The Divisional Officer has reported that a business case has been submitted for five full time clerical officers for K District in February 2017 and that four new civilian staff have taken up duty in Blanchardstown Station since October 2017. The divisional officer has informed us that there is an issue with these civilian staff’s training owing to limited administrative and office experience. The Divisional Officer believes that a rotation of three Gardaí could be reduced to one with appropriately trained clerical officers.

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<sup>1</sup> Garda Síochána Inspectorate; November 2015; Changing Policing in Ireland.

## Garda Internal Audit Service – Review Audit DMR West Division

The official Strength of the division is 14 Inspectors, 74 Sergeants and 566 Gardaí however at the time of the Divisional Officer's reply (December 2017) two inspectors, four sergeants and sixteen Gardaí are on temporary transfer from the Division.

In terms of redeployment one civilian staff has replaced a Garda in the office, [REDACTED] and two sergeants have returned to frontline policing from office work. One Garda has returned from temporary transfer with [REDACTED]. Two Gardaí identified for redeployment to frontline policing have temporarily transferred outside of the division.

As part of this review audit GIAS carried out audit testing on [REDACTED] civilian staff, in the DMR West District, and found:

- [REDACTED]
- [REDACTED]
- The longest any has worked for An Garda Síochána is [REDACTED] at the time of the questionnaire.
- All report prior office experience in some cases this appears extensive meaning they should be able to take up roles previously occupied by Garda members.
- All report on the job training – however the descriptions provided suggest that more structure could be provided.
- All report competence in the common Microsoft Office packages although [REDACTED]
- [REDACTED]
- There appears to be a need for clarity of role profiles for Garda civilian staff as none could confirm they had been provided with one.

**GIAS Note:** While the additional four clerical officers are to be welcomed this will not in itself address the low level of attested staff available for patrolling and high visibility policing. A Divisional Plan is required to identify roles for redeployment of Civil Servants to administrative role at all grades (not just Clerical Officers) and the consequential allocation of attested staff to policing duties with direct contact with the public.

**Originally considered as medium risk and remaining at medium risk.**

[REDACTED]

[REDACTED]

## Garda Internal Audit Service – Review Audit DMR West Division

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Originally considered as **medium risk** and remaining as **medium risk**

[REDACTED]

[REDACTED]

## Garda Internal Audit Service – Review Audit DMR West Division

[REDACTED]

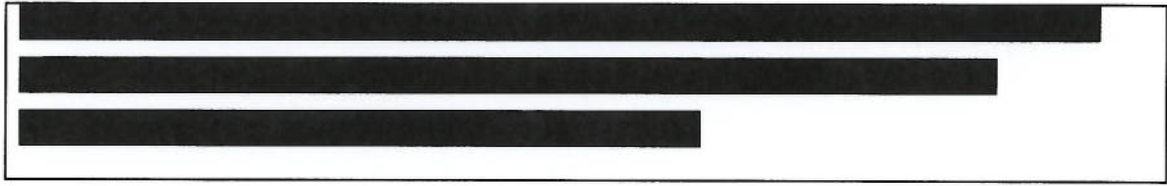
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



## ACKNOWLEDGEMENTS

Garda Internal Audit Service wishes to take this opportunity to acknowledge the support and assistance provided by all staff who participated in this review audit.

*Niall Kelly*

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Head of Internal Audit  
Date: 27/02/2018

Schedule 3			Requester Name:			File Re: FOI-000207-2018		
Page No	Description of document	Deletions	Relevant Section of FOI Acts	Reason for decision	Decision Maker's decision			
1	Report to the Garda Commissioner in relation to Financial Control in 2017 - March 2018				Grant			
2	Report to the Garda Commissioner in relation to Financial Control in 2017 - March 2018	4	Part 1(n) of Schedule 1	Outside the scope of the FOI Act 2014	Part Grant			
3	Report to the Garda Commissioner in relation to Financial Control in 2017 - March 2018				Grant			
4	Report to the Garda Commissioner in relation to Financial Control in 2017 - March 2018	8	Part 1(n) of Schedule 1	Outside the scope of the FOI Act 2014	Part Grant			
5	Report to the Garda Commissioner in relation to Financial Control in 2017 - March 2018				Grant			
6	Report to the Garda Commissioner in relation to Financial Control in 2017 - March 2018	3	Part 1(n) of Schedule 1, Section 37	Outside the scope of the FOI Act 2014, Personal Information	Part Grant			
7-11	Report to the Garda Commissioner in relation to Financial Control in 2017 - March 2018	18	Part 1(n) of Schedule 1	Outside the scope of the FOI Act 2014	Part Grant			
12	Report to the Garda Commissioner in relation to Financial Control in 2017 - March 2018				Grant			
13-15	Report to the Garda Commissioner in relation to Financial Control in 2017 - March 2018	8	Part 1(n) of Schedule 1	Outside the scope of the FOI Act 2014	Part Grant			
16-17	Report to the Garda Commissioner in relation to Financial Control in 2017 - March 2018				Grant			
		Total number of pages			17			
		Total number of pages for full release			6			
		Total number of pages for partial release			11			
		Total number of pages being withheld			0			

# **Report to the Garda Commissioner in relation to Financial Control in 2017**



March 2018

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## Introduction

This Report documents issues identified, or brought to the attention of Internal Audit, during 2017 and the first quarter in 2018, that are relevant to the Financial Control Framework in An Garda Síochána. It will form part of the analysis informing the Commissioner in relation to whether he should sign the Statement of Internal Financial Control<sup>1</sup> in relation to Vote 20, An Garda Síochána, Appropriation Account 2017.

The opinions expressed in this Report are those of the Garda Internal Audit Section (GIAS) in its role as an independent oversight of the financial control framework within An Garda Síochána.

## Work Completed

Fifteen audit reports were completed in 2017 and the first quarter 2018 (see Appendix 1). See table below;

Table 1: Audit Reports Completed

Audit Reports Completed	2016	2017
Audits of Divisions/Districts/Specialist Units	5	2
Review Audits	6	7
Joint Audits with GPSU	1	0
Thematic Audits	2	6
Expenditure Reviews	0	
Reports to Commissioner/Annual Report	1	1
Total	15	16

<sup>1</sup> The Statement of Internal Financial Control is required as part of the implementation of the Mullarkey Report – Department of Finance (2002).

Approximately 92% of the Audit Plan 2017 was completed by year end.

### Risk Reduction

Internal Audit Reports have identified and reported on risks to the financial management and reputation of the Garda Organisation. The reports classify the recommendations made as priorities 1 to 4. Priority one recommendations are those where both the impact of the control weaknesses on the operations of the organisation as a whole or on Divisions/Units within the Garda Organisation and the likelihood of occurrence is considered to be high. Priority one issues require immediate attention by management. There are currently 45 priority one, recommendations from Internal Audit Reports outstanding or not fully implemented. These can be broken down into the following general categories;

<b>Table 2: Priority One Recommendations Outstanding;</b>	
<b>Category</b>	<b>Number</b>
██	1
Resource Allocation and Absence Management	9
Procurement Procedures	6
██	1
Overpayments of Pay and Pension	3
Overtime and Allowances	2
██	1
Skills Gap	1
██	1
Non Public Duty	1
<b>Total</b>	<b>45</b>

In addition to these 45 priority 1 issues GLAS completed three audits and one review audit of the Garda College in 2017 namely;

1. Interim Audit Report of the Financial Procedures in the Garda College Templemore (February 2017)
2. Audit of EU Funded Training Programmes/Projects (June 2017)
3. Systems Audit of Cash and General Management of the Garda College Restaurant and Shop (July 2017)
4. Review Audit of the Garda College (February 2018).

These three audits made a large number of recommendations. The Audit of EU Funded Programmes/Projects was referred to Garda Síochána Ombudsman Commission (GSOC) and OLAF (EU Commission Anti-Fraud Office) for investigation in regard to suspicions of fraudulent activity having taken place. GLAS have co-operated fully with these investigations which are continuing.

The review audit (see 4 above) considered the recommendations of these reports together with the recommendations of the Report of the Oireachtas Committee on Public Accounts (July 2017) and the Annual Report of the Comptroller and Auditor General, Chapter 12 relating to the Garda College. The review report conclude that;

*“GLAS are satisfied with the progress made to date (February 2018) and continuing in relation to reform of the governance of the Garda College. Substantial progress has been made in implementing the recommendations of the reports from GLAS, the Oireachtas Committee on Public Accounts and the Comptroller and Auditor General.”*

*“GLAS are therefore satisfied that substantially all recommendation that could have been implemented to date have been and the remaining issues are at an advanced stage of implementation.”*

Of the nineteen recommendations from the GIAS Interim Report, the nine recommendations of the Public Account Committee (PAC) and the three recommendation of the Comptroller and Auditor General only four remain to be fully implemented as following;

1. [REDACTED]  
[REDACTED]
2. Garda College Sportsfield Co. Ltd has not been wound-up
3. [REDACTED]  
[REDACTED] and consequently the Garda College Restaurant bank account has not been closed.
4. The Head of Internal Audit has not been established in the grade of Principal Officer.

### Implementing the Priority One Recommendations

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

The second highest category of priority one recommendations (9 or 20%) relates to resource allocation and absence management. The proposed solution for these issues is a combination of the Roster Management and Deployment Project and the Divisional Policing Model together with the Civilianisation programme. However these projects are at an early stage of development and will take at least 18 months to two years before they are ready for deployment. With this in mind there is a necessity for local plans to be put in place immediately to maximise the deployment of attested

staff to policing roles with direct contact with the public and to allow the deployment of Civil Service staff to all other roles.

The joint third position in regard to categories of priority 1 recommendations, both with 6 priority, 1 issues (13%), relate to;

(1) Procurement – This is an on-going issue that is difficult to manage as An Garda Síochána is dependent on of external stakeholders including the Office of Government Procurement. An important point to learn is that sufficient time must be given to the Procurement Office in order that all steps required to affect a competitive tender and sign a contract with the most economic supplier must be taken. Management must work backwards from the date of expiry of the current contract so that sufficient time is available to project manage the procurement process. All procurement project must be taken through the Procurement Office who are the experts in this area. It is vital that we have open and transparent tendering and procurement pricedures.

[REDACTED]

[REDACTED]

## Garda Internal Audit Service

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]

### Value Added from Audit Process

The recommendations from audits over several years have contributed to bringing to fruition two important initiatives in 2017. [REDACTED]

[REDACTED]

The issues highlighted in relation to resource allocation are being addressed through the development of the Roster Management and Deployment Project as part of the Modernisation and Renewal Programme and through the Civilianisation Programme. These initiatives will take a further eighteen months to two years to develop and implement.

[REDACTED]

## **Collaboration with Garda Professional Standards Unit and other Governance Units**

Since the Summer of 2017 GIAS and GPSU has widened the scope of co-operation and discussion to include the Risk Management Unit, the Policy Development Unit, the Strategic Transformation Office and Internal Affairs. This group meets monthly and has recently re-branded itself as the Management Assurance Stakeholders Team. The objective of the group is to co-ordinate the management assurance and risk management functions within the organisation and maximise effectiveness. One initiative of this group led by GPSU is providing an electronic simplified method to help Local Management to undertake and respond to the Inspections and Reviews. This solution will be piloted in the second quarter 2018.

[REDACTED]

## **Main Audit Findings**

### **1. Financial Control Environment**

In general, An Garda Síochána has well developed systems for setting out financial responsibilities and financial reporting. These systems are documented in the Garda Finance Code and the Public Financial Procedures<sup>3</sup>.

The audit process has establish that:<sup>4</sup>

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<sup>3</sup> Public Financial Procedures – Department of Finance

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- ♦ *Financial responsibilities have been assigned at management level with corresponding accountability,*
- ♦ *Reporting arrangements have been established at all levels where responsibility for financial management has been assigned,*
- ♦ *Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action,*
- ♦ *A new Audit Committee was appointed in 2017 by the Policing Authority, to advise the Accounting Officer in discharging his responsibilities for the internal financial control system*

## **2. Administrative Controls and Management Reporting**

A framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation of responsibility and accountability and in particular the audit process has established that:

- *There is an adequate budgeting system with an annual budget which is kept under review by senior management,*
- *There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts,*
- [REDACTED]
- [REDACTED]
- *There are appropriate capital investment control guidelines [REDACTED]  
[REDACTED] However recent audit findings indicate that these controls may need to be enhanced.*
- *An Garda Síochána has systems and procedures to enable compliance with all relevant guidelines and circulars regarding procurement including a Central Procurement Office and Divisional Procurement Committees throughout the country. However, difficulties legal issues and delays in placing and replacing*

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<sup>4</sup> Bullet points are taken from the Statement of Internal Financial Control included in DPER Circular 17/13 Section C.

*contract in some Divisions/Business Unit remain as highlighted in the six Divisions/Units found not to be complaint. (See Page 7) <sup>5</sup>*

### **3. Internal Audit**

Garda Internal Audit Section has appropriately trained staff operating under a Charter agreed with the Garda Commissioner. Audit work informed by an analysis of the financial risks to which An Garda Síochána is exposed and it's Annual Audit Plan to approved by the Audit Committee and the Commissioner. In 2017 a Modernization and Renewal Plan was drawn up and implemented. This plan was based on the findings from the external review of GIAS carried out by KOSI Corporation, a firm of accountants and management consultants from Newry, Co Down. The KOSI Report (February 2017) and the findings of the Report of the Oireachtas Committee on Public Account (July 2017) made recommendations to improve the effectiveness of GIAS. The Modernisation and Renewal Plan included the following improvements;

1. The staff numbers in GIAS has increased from 8 to 12 and sanction has been received to further increase staff levels to 16.
2. A new Charter has been signed with the Garda Commissioner.
3. The Head of Internal Audit now reports directly to the Garda Commissioner/Accounting Officer rather than to the Deputy Commissioner Governance and Strategy.
4. The Head of Internal Audit briefs the Garda Executive quarterly.
5. The work of internal audit has been redirected to focus more on strategic risks rather than to focus on the audit of geographic Garda Divisions/ Business units.

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<sup>5</sup> The wording of this bullet point has been amended from that shown in DPE Circular 17/13, Section 13, as full compliance cannot be claimed at this point in time. The wording shown more accurately reflects the situation within An Garda Síochána.

#### 4. Significant issues identified from the Audit Process

##### 4.1 Financial Controls in the Garda College

The Interim Audit of the Financial Controls in the Garda College (February 2017) could not provide assurance that the financial controls in operation at the Garda College were compliant with the Public Financial Procedures,<sup>1</sup> or the Garda Finance Code, and provided only limited assurance that the financial controls at the Garda College were compliant with Public Procurement Legislation<sup>2</sup>. During 2017, two additional reports were completed by GIAS in relation to issues pertaining to the Garda College which also expressed concerns. A working group directed by the Office of the Chief Administrative Office and the Administrative Office in the Garda College was established to implement the recommendations from these reports. GIAS concluded a Review Audit of the financial controls in the Garda College (February 2018) which allowed the expression of reasonable assurance in relation to the financial controls now in place.

[REDACTED]

##### 4.3 Procurement

GIAS found outstanding issues with regard to procurement in six Garda Divisions/ Business Unit in 2017. In particular issues in relation to the procurement of large scale ICT Projects were evident in [REDACTED]

[REDACTED] These issues resulted in the disqualification of approximately €1.5m from the claim for assistance in relation to the International Security Fund co-financed by the EU Commission, Director

General for Home Affairs and Security. Improvements in compliance with the procurement rules were evident over the course of the year in the Garda College Templemore. Progress in this area will continue to be monitored.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

## Conclusion

Improvements in the financial control environment were made in relation to,

[REDACTED]

[REDACTED]

[REDACTED] Significant improvement in the control environment in the Garda College has also occurred. The experience of reform within the Garda College has also contributed towards changing the culture in relation to financial controls across the whole organisation.

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## Garda Internal Audit Service

In 2017 the status of GIAS within An Garda Síochána has been improved. Additional staff have been provided. A new charter has been signed with the Commissioner. GIAS now report directly to the Garda Commissioner.

[REDACTED]

As a result of the audit work conducted in 2017/18, I can report that strategies are in place to ensure a continuous quality improvement.

Given the above mentioned continuous improvements it is reasonable for the Commissioner to sign the Statement of Internal Financial Control in relation to the Garda Vote in 2017.

*Niall Kelly*

Head of Internal Audit

5<sup>th</sup> March 2018

## **Appendix 1: Audit Reports Completed in 2017 and 1<sup>st</sup> Quarter 2018.**

### **Divisional Audits**

1. Westmeath
2. Wicklow

### **Thematic Audits**

3. Systems Audit of Cash and General Management of the Garda College Restaurant and Shop.
4. Audit of EU Funded Training Programmes/Projects
5. Audit of ICT Projects Payments Process
6. Audit of ICT Projects Appraisal
7. Audit of Command and Control
8. Audit of EU International Security Fund

### **Other**

9. Report to the Commissioner in Relation to Financial Controls in 2017.

### **Review Audits**

10. Wexford
11. Cavan Monaghan
12. Waterford
13. North Cork
14. DMR West
15. Garda College
16. Cork West

## Appendix 2 : References

<sup>1</sup> Public Financial Procedures; (the Blue Book) Department of Public Expenditure and Reform (2008)

. govacc.per.gov.ie/public-financial-procedures-booklet-by-section/

<sup>2</sup> Public Procurement Legislation;

S.I. No. 192/2015 - European Communities (Public Authorities Contracts) (Review Procedures) (Amendment) Regulations 2015.

S.I. No. 193/2015 - European Communities (Award of Contracts by Utility Undertakings) (Review Procedures) (Amendment) Regulations 2015.

<https://procurement.ie/regulations-si-130-2010-european-communities-public-authorities%E2%80%99-contracts-review-procedures>

S.I. No. 286 of 2016 European Union (Award of Contracts by Utility Undertakings) Regulations 2016 Date Published: 2016 [Download](#)

S.I. No. 284 of 2016 European Union (Award of Public Authority Contracts) Regulations 2016 Date Published: 2016 [Download](#)

S.I. No. 192 of 2015 European Communities (Public Authorities' Contracts) (Review Procedures) (Amendment) Regulations 2015 Date Published: 2015 [Download](#)

S.I. No. 193 European Communities (Award of Contracts by Utility Undertakings) (Review Procedures) (Amendment) Regulations 2015 Date Published: 2015 [Download](#)

EU Directive 2014/25 - Procurement by entities operating in the water, energy, transport and postal services sectors (Utilities Directive) Date Published: 2014 [Download](#)

EU Directive 2014/24 - EU Procurement Directive Date Published: 2014 [Download](#)

EU Directive 2014/23 - Award of Concession Contracts Date Published: 2014 [Download](#)