

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 ND62



Freedom of Information Office,
An Garda Síochána, Athlumney House,
IDA Business Park,
Johnstown, Navan,
Co Meath.
C15 ND62

Teileafón/Tel: (046) 9036350

Láithreán Gréasain/Website:

www.garda.ie

Bí linn/Join us  

Riomh-phoist:/Email: foi@garda.ie

Re: Freedom of Information Request FOI-000007-2024 Request Part-Granted

Dear

I refer to your request, dated 3rd January, 2024 and received on 4th January, 2024 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 the Freedom of Information Act 2014, I wish to request a copy of any audits completed by the Garda Internal Audit Service in 2023 that have not been released/published to date

I am happy to receive the replies and any correspondence in relation to this non-personal request in electronic format to this e-mail address.

I wish to inform you that I have decided to part-grant your request on 31st January 2023. The purpose of this letter is to explain that decision.

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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. They have advised that the following Audits have been issued by Garda Internal Audit Service since August 2023.

- Firearms Stores Review Report
- PEMS Report
- DMR North Division Review
- Corporate Risk Action Implementation Report

I am refusing the above PEMS Report and Corporate Risk Action Implementation Report Audits in their entirety in accordance with Part 1 (n) of Schedule 1. 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. These audits contain no records in relation to HR, Finance or Procurement matters and are therefore outside the scope of the FOI Act and excluded from release by An Garda Síochána.

I am also refusing the release of the Firearms Stores Review Report in accordance with Part 1(n) of Schedule 1 of the Act as detailed above. I am also applying the provisions of Section 42 of the Act to this particular record. Section 42 states:

Restriction of Act

42. *This Act does not apply to—*

(b) a record held or created by the Garda Síochána that relates to any of the following:

(v) the Security and Intelligence Section;

As this record relates to an element of Security & Intelligence Section the provisions of Section 42 must apply.

The final Audit Report in respect of DMR North Division Review is attached herewith.

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-000007-2024**.

Freedom of Information Office, An Garda Síochána, Athlumney House, IDA Business Park, Johnstown, Navan, Co. Meath C15 ND62

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: An Garda Síochána Imprest Account

Account Number: 30000302

Sort Code: 951599

IBAN: IE28DABA95159930000302

BIC: DABAIE2D

You must ensure that your FOI reference number (FOI-000007-2024) 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 the FOI Office by telephone at (046) 9036350.

Yours sincerely,



ASSISTANT PRINCIPAL

PAUL BASSETT

FREEDOM OF INFORMATION OFFICER

3rd

 JANUARY, 2023.



Garda Internal Audit Service

Review of DMR North Division

Final Internal Audit Report

June 2023



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1. Executive Summary

This engagement reviewed a number of processes in place at DMR North Division, specifically the processes for absence management, duty worked and related financial claims. Transactions were reviewed on a sample basis for the period 2019 to 2021.

1.1 Summary of Findings

Our audit identified three medium priority findings. These findings are summarised below, and details of all findings and recommendations are included in Section 3.

Medium priority findings:

- Recording of Hours Worked (Finding 3.1)
- Claims Processing (Finding 3.2)
- Absence Management Process (Finding 3.3)

1.2 Audit Assurance Level

In accordance with the classification of audit opinion in Section 2.4 below, our results indicated a **limited assurance level**, i.e. *“There are weaknesses within the governance, risk management or control framework which need to be addressed.”*

1.3 Acknowledgements and Limitations

We would like to thank all An Garda Síochána personnel in the DMR North Division who assisted us during the course of this review.

Our review was focused on specific areas, as detailed in Section 2. Our procedures consisted primarily of the review and analysis of information provided to us, discussion with An Garda Síochána personnel and management, walkthroughs of relevant processes, review of relevant policies and documentation and substantive testing where required. Our work may not necessarily disclose all significant matters relating to the relevant section. We have relied on explanations provided to us and satisfied ourselves that these explanations are consistent with other information provided to us.

The contents of this report should be considered in the context of the following:

- Findings are based on information provided by the DMR North and information available on the Garda Portal.
- The findings and associated risks are not exhaustive and no assurance is provided that additional risks do not exist.
- Findings are based on a point in time review of information provided.

2. Terms of Reference

2.1 Audit Objective

The audit focused on the processes in place in the DMR North Division and the adherence of those processes to An Garda Síochána policies and procedures.

2.2 Audit Scope and Methodology

The scope of our work involved a review of the following processes:

- Absence Management
- Recording of Hours Worked
- Claims Processing

Our audit work involved reviewing the local processes in place and testing in order to form an opinion on the control framework in place. Our work included:

- Walkthroughs of relevant processes
- Identification of key controls
- Substantive testing (on a sample basis) for compliance with key controls during the period 2019 to 2021

Our testing was designed to provide reasonable assurance that expected processes are functioning as expected.

2.3 Reporting Arrangements

This report will be issued to:

- Commissioner
- Deputy Commissioner, Strategy, Governance and Performance
- Deputy Commissioner, Policing and Security
- Chief Administrative Officer
- The Audit and Risk Committee

2.4 Ranking of Findings

Priority Ranking	Description	Number of Findings
High	Major issues that we consider need to be brought to the attention of senior management.	0
Medium	Important issues which should be addressed by management in their areas of responsibility.	3
Low	Detailed issues of a minor nature that can be resolved with limited time and effort.	0

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2.5 Classification of Audit Assurance Levels

Audit Assurance Level	Description
Adequate	Overall there is an adequate system of governance, risk management or control.
Limited	There are weaknesses within the governance, risk management or control framework which need to be addressed.
Unsatisfactory	The system of governance, risk management or control has substantial weaknesses that need to be addressed urgently.

3. Findings and Agreed Actions

Finding	Risk / Potential Implication	Agreed Actions
<p>3.1 Recording of Hours Worked</p> <p>The Computer Aided Dispatch (CAD) system requires Garda members to be logged on when on duty in order to efficiently deploy resources. We examined CAD records and reconciled these with members' records of leave (Form D9), the Sickness and Absence Management System (SAMS), and records of hours worked (Form A85). This reconciliation found variations in the records of members on duty and those members being logged on to CAD.</p>	<p>Incomplete information regarding available on duty members may result in inefficient deployment of Garda resources by Command and Control.</p>	<p style="text-align: center;">Medium</p> <p>1. Supervisory Inspectors will undertake checks on a sample basis to ensure that all members are logged on as required to CAD.</p> <p>Responsible Person: Chief Superintendent, DMR North</p> <p>Implementation Date: Q3 2023</p>

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Finding	Risk / Potential Implication	Agreed Actions
<p>3.2 Claims Processing</p> <p>The Garda Code requires that a paper form (Form A85) be used by Garda members to record overtime, night duty, weekend and public holiday allowances. We examined a sample of Form A85 and found that not all forms were signed as required.</p> <p>The Roster Duty Management System (RDMS) is currently being implemented in DMR North Division. RDMS will remove the requirement for the use of Form A85, with prior approval automatically required by the system.</p> <p>Garda members are pre-approved for court attendance through completion of a paper form (Form CA1 – Pre-Sanctioned Court Attendance Certificate). As per Form CA1, this signed form is to be attached to the relevant Form A85. We examined a sample of court attendance records and found that not all Form A85s had the required Form CA1 attached. When this form was attached, it was not always signed to certify that court had been attended.</p>	<p>Without evidenced assurance that overtime payments reconcile with hours worked there is a possibility that incorrect overtime payments are made.</p> <p>Without the Form CA1 being attached to the Form A85 there is a possibility that incorrect court attendance claims are made.</p>	<p style="text-align: center;">Medium</p> <ol style="list-style-type: none"> In advance of RMDS being fully implemented, Assistant Principal Officer will ensure that checks are undertaken to reconcile overtime claims with Forms A.85 and that this check is evidenced with a signature prior to processing claims. Court attendance claims will not be paid if not accompanied by a certified Form CA1. <p>Responsible Person: Assistant Principal Officer, DMR North</p> <p>Implementation Date: Q3 2023</p>

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Finding	Risk / Potential Implication	Agreed Actions
<p>3.3 Absence Management Process</p> <p>As per HQ Directive 034/2021, Garda members' sick absence must be recorded immediately on the Sickness and Absence Management System (SAMS). We examined a sample of Form A85 and reconciled sick absence with SAMS. A small number of sick absences were not recorded on SAMS.</p> <p>The Garda Code requires that members record leave on a paper form (Form D9). We examined a sample of Form A9 and reconciled leave with recorded leave as per the Form A85. Not all of the sample selected were evidenced as having leave recorded on the Form D9.</p> <p>The An Garda Síochána Civilian Attendance Management Policy (2014) describes how daily hours of attendance should be recorded for Garda staff. No such recording of Garda staff hours of attendance was undertaken in DMR North for the period reviewed.</p>	<p>Absences not being recorded in an accurate manner may result in an incorrect number of annual leave days being taken or sickness supports not being availed of in a timely manner.</p>	<p style="text-align: center;">Medium</p> <p>4. Assistant Principal Officer will design and undertake a check to ensure that an up-to-date sick leave record exists for each member.</p> <p>5. Assistant Principal Officer will design and undertake a check to ensure that all annual leave for Garda members is recorded on the Roster and Duty Management System (RDMS).</p> <p>6. Assistant Principal Officer will design and undertake a check to ensure that records of daily hours of attendance are recorded for Garda staff.</p> <p>Responsible Person: Assistant Principal Officer, DMR North</p> <p>Implementation Date: Q3 2023</p>