

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

Ríomh-phoist/Email: foi@garda.ie

Re: Freedom of Information Request FOI-000301-2023 Request Part-Grant

Dear

I refer to your request, dated and received on 30th August, 2023 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 FOI Act 2014, I am seeking the following:

- *copies of all internal audit reports completed in the period 1 May 2023 to date of receipt of this request.*

I would prefer to receive this information electronically, ideally in its original electronic format.

I wish to inform you that I have decided to part-grant your request on 19th September, 2023.

The purpose of this letter is to explain that decision.

1. Findings, particulars and reasons for decision

Upon receipt your request was forwarded to The Internal Affairs Section of An Garda Síochána who have provided the attached Audit which I am partially releasing pursuant with Part 1(n) of Schedule 1 of the FOI Act.

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.

HR records refer to personal records of staff working within An Garda Síochána. They also relate to statistical information in respect of the organisation, e.g sick leave, discipline, retirements, etc. Financial records relate to the financial expenditure of the organisation and procurement records relate to the contracting of services and the tendering process associated with same.

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.

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-000301-2023**.

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-000301-2023) 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

19 SEPTEMBER, 2023.

Garda Internal Audit Service

Review of Business Services Functional Area Finance Processes – Galway Division

Final Internal Audit Report

April 2023



Contents

1. Executive Summary	3
1.1 Summary of Findings	3
1.2 Audit Assurance Level	3
1.3 Acknowledgements and Limitations	3
2. Terms of Reference	4
2.1 Audit Objective	4
2.2 Audit Scope and Methodology	4
2.3 Reporting Arrangements	4
2.4 Ranking of Findings	5
2.5 Classification of Audit Assurance Levels	5
3. Findings and Agreed Actions	6
3.1 Non Public Duty Process	6
3.2 Travel & Subsistence Process	7
3.3 Imprest Process	8
3.4 Garda Member GP Visits Process	9
3.5 Prisoner meals Process	10

1. Executive Summary

An Garda Síochána is moving from a District Policing Model to a new Operating Model based on larger Divisions and four Functional Areas at each Division. The new Operating Model prioritises the standardisation of processes and ways of working across all Divisions. To support this standardisation the Central Operating Model Team has documented the end-to-end processes to be utilised within the new Functional Areas.

We examined a number of finance processes overseen by the Business Services Functional Area ("BSFA") in Galway Division and reviewed transactions on a sample basis for the period 1 March 2022 to 31 August 2022. We determined the processes and controls in place and compared these with the Central Operating Model Team standardised process descriptions.

At the time of audit the BSFA team in Galway Division was led by an Assistant Principal Officer, supported by one Higher Executive Officer, three Executive Officers, and two Clerical Officers, with one Clerical Officer vacancy. The Galway BSFA team were knowledgeable of their duties, courteous and able to provide answers to the queries we raised. They have made significant progress on the implementation of the finance processes and appear keen to improve controls and processes in order to address our findings. The implementation of the new Operating Model in Galway Division has resulted in a reduced administrative burden on Garda management ranks of Chief Superintendent and Superintendent.

1.1 Summary of Findings

Our audit did not identify any high priority findings.

We identified one medium priority findings and four low priority finding. These findings are summarised below, and details of all findings and recommendations are included in Section 3.

Medium priority findings:

- Non-public duty process (Finding 3.1)

Low priority finding:

- Travel and subsistence process (Finding 3.2)
- Imprest process (Finding 3.3)
- GP Consultation visits (Finding 3.4)
- Prisoner meals process (Finding 3.5)

1.2 Audit Assurance Level

In accordance with the classification of audit opinion in Section 2.4 below, our results indicated an **adequate assurance level**, i.e. *"Overall there is an adequate system of governance, risk management or control."*

1.3 Acknowledgements and Limitations

We would like to thank all Garda personnel in the Galway Division who assisted us during the course of this review, in particular the Galway Division BSFA team.

Our review was focused on specific areas, as detailed in Section 2.1. Our procedures consisted primarily of the review and analysis of information provided to us, discussion with Garda personnel and management, walkthroughs of relevant processes, review of relevant policies and documentation and limited substantive testing where required. Our work may not necessarily disclose all significant matters relating to the Galway Division, and to the implementation of the new Operating Model in the Galway Division. 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 Central Operating Model Team, Galway Division BSFA, our analysis of data on the Garda Oracle and Corepay systems, 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 for the period 1 March 2022 to 31 August 2022.

2. Terms of Reference

2.1 Audit Objective

The audit focused on the finance process activities overseen by the BSFA in the Galway Division. We tested, on a sample basis, the local processes for alignment with the standardised Operating Model processes and tested that the controls within those processes are in place and working.

2.2 Audit Scope and Methodology

The scope of our work was informed by a risk assessment and involved a review of the following areas:

- Travel and subsistence
[REDACTED]
 - Garda member GP consultation
 - Prisoner meals
 - Non-public duty
 - Finance claims over one year
 - Imprest accounts
- [REDACTED]
- [REDACTED]
 - [REDACTED]
 - [REDACTED]
 - [REDACTED]
- [REDACTED]

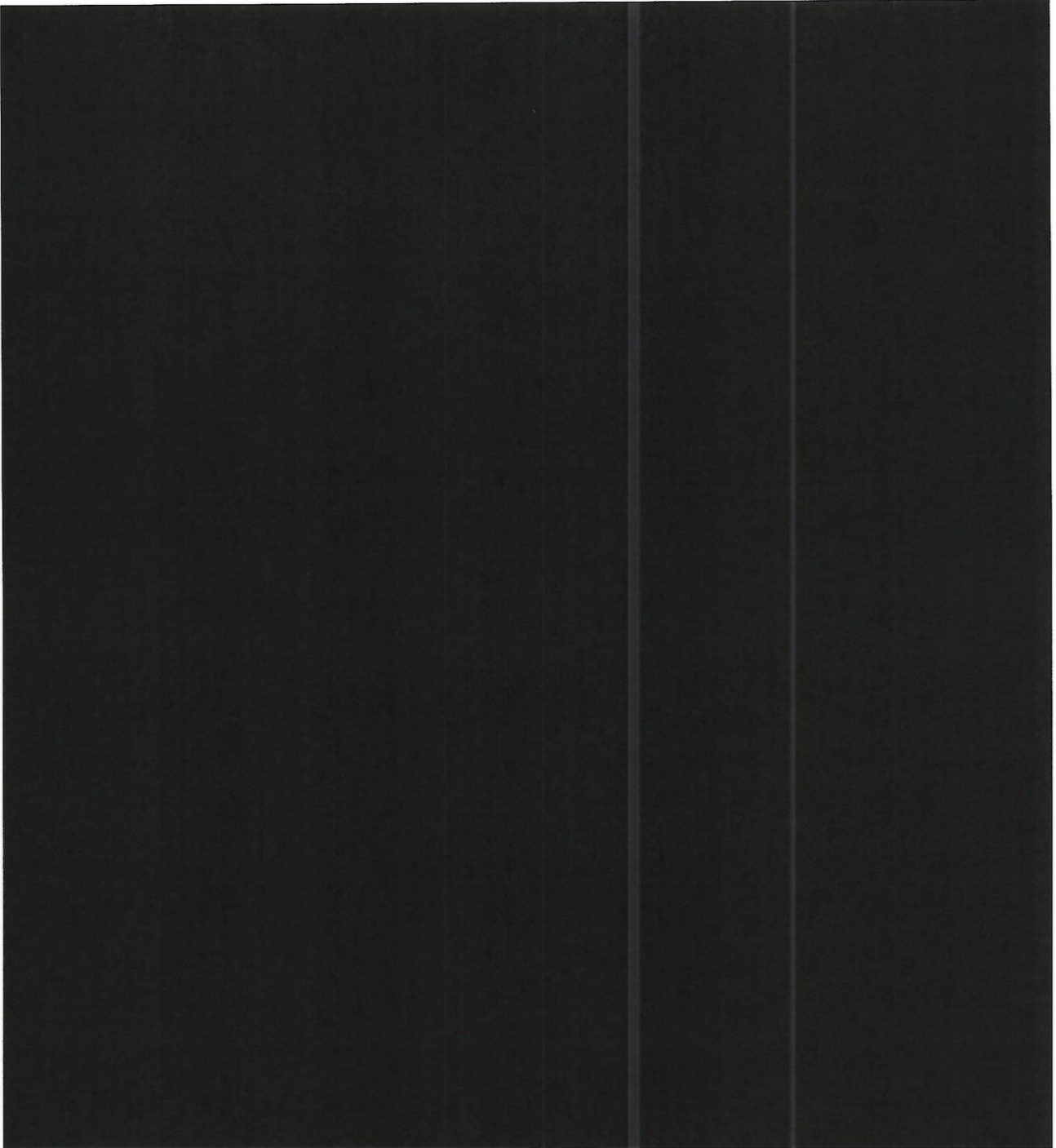
2.3 Reporting Arrangements

This report will be issued to:

- Commissioner
- Deputy Commissioner, Strategy, Governance and Performance
- Deputy Commissioner, Policing and Security
- Chief Administrative Officer

Garda Internal Audit Service

- The Audit and Risk Committee



3. Findings and Agreed Actions

Finding	Risk / Potential Implication	Agreed Actions
<p>3.1 Non Public Duty Process</p> <p>[Redacted]</p> <p>The control requiring that the estimated costs of carrying out non-public duty be approved by the Superintendent and Chief Superintendent [Redacted]</p> <p>Rates applied for non-public duty are not consistently charged and are not always in compliance with the rates set out in HQ Directive 152/2005.</p>	<p>[Redacted]</p> <p>The inconsistent approach to the charging of non-public duty may result in a loss of revenue and an overspend on the overtime budget.</p>	<p style="text-align: center;">Medium</p> <ol style="list-style-type: none"> The Galway Division BSFA will provide feedback to the Central Operating Model Team on the difficulties implementing all of the steps in the standardised process description and request updated guidance as required. The Galway Division BSFA will address the issues identified and update local processes and procedures to ensure they align with national guidance where possible. The Galway Division BSFA will design a quarterly test whereby a sample of transactions are assessed for adherence to the standardised process description. <p>Responsible Person: Assistant Principal Officer, Galway Division BSFA</p> <p>Implementation Date: Q2 2023</p>

Garda Internal Audit Service

Finding	Risk / Potential Implication	Agreed Actions
<p>3.2 Travel & Subsistence Process</p> <p>GIAS examined supporting documentation for 47 travel and subsistence claims. Controls in relation to prior authorisation to travel, authorisation to use private vehicles, completeness and accuracy of claim forms and supporting documentation were found to be not functioning as designed.</p>	<p>[REDACTED]</p> <p>Claim details not adequately checked prior to payment may result in an inaccurate payment. There is potential for fraud or error if claims are partially completed or not countersigned.</p>	<p>Low</p> <p>Please see <i>Agreed Action 2</i>.</p> <p>Please see <i>Agreed Action 3</i>.</p> <ol style="list-style-type: none"> All Garda personnel in the Galway Division will be reminded of their responsibility to complete claims in accordance with the relevant regulations. Travel and subsistence claims that do not fully adhere to requirements will not be paid and will be returned to the claimant. <p>Responsible Person: Assistant Principal Officer, Galway Division BSFA</p> <p>Implementation Date: Q2 2023</p>

Garda Internal Audit Service

Finding	Risk / Potential Implication	Agreed Actions
<p>3.3 Imprest Process</p> <p>The standardised imprest process requires supporting quotations and the phasing out of A8 forms for expenditure under €1,500. Galway Division continue to use the A8 form.</p> <p>The imprest process in place in Galway Division does not align with the standardised imprest process description</p> <p>GIAS examined 22 imprest payments and found that controls in relation to the timely payment of invoices were not functioning as designed. In addition there were adjustments to the imprest account template without the prior approval of the Finance HQ.</p>	<p>[REDACTED]</p> <p>Insufficient controls and processes may lead to errors in processing resulting in overpayments, error or fraud.</p> <p>Changes to the imprest template without prior consultation with Finance HQ may lead the non-functioning of internal controls.</p>	<p>Low</p> <p>Please see <i>Agreed Action 2</i>.</p> <p>Please see <i>Agreed Action 3</i>.</p> <p>6. The Galway Division BSFA will request access to imprest training from the Finance Directorate for relevant staff.</p> <p>Responsible Person: Assistant Principal Officer, Galway Division BSFA</p> <p>Implementation Date: Q2 2023</p>

Garda Internal Audit Service

Finding	Risk / Potential Implication	Agreed Actions
<p>3.4 Garda Member GP Consultation Payment Process</p> <p>The standardised Garda Member GP Consultation Payments process description requires a verification email with receipt attached be sent to Finance HQ. The Galway Division has not implemented this step.</p> <p>GIAS examined a sample of 10 Garda Member GP Consultation Payments found Galway Division continue to use form A8 in this process while it is no longer required.</p>	<p>[Redacted]</p> <p>A lack of complete documentation may result in fraud or error. Claim details not adequately checked may result in duplicate payments.</p>	<p>Low</p> <p>Please see Agreed Action 2.</p> <p>Please see Agreed Action 3.</p> <p>Please see Agreed Action 4.</p> <p>Responsible Person: Assistant Principal Officer, Galway Division BSFA</p> <p>Implementation Date: Q2 2023</p>

Garda Internal Audit Service

Finding	Risk / Potential Implication	Agreed Actions
<p>3.5 Prisoner Meals Process</p> <p>The standardised payment of expenses for prisoner meals process description requires that an electronic meal tracker be operated locally. The Galway Division has not implemented this step.</p> <p>GIAS examined a sample of 21 prisoner meal payments and found that controls in relation to the clarity of detail on vendor receipts and supporting details on claims were not functioning as designed.</p>	<p>[REDACTED]</p> <p>A lack of complete documentation may result in fraud or error. Invoice details not adequately checked may result in an inaccurate payment.</p> <p>[REDACTED]</p>	<p>Low</p> <p>Please see <i>Agreed Action 1.</i></p> <p>Please see <i>Agreed Action 2.</i></p> <p>Please see <i>Agreed Action 3.</i></p> <p>Responsible Person: Assistant Principal Officer, Galway Division BSFA</p> <p>Implementation Date: Q2 2023</p>