

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  

Ríomh-phoist/Email: foi@garda.ie

Re: Freedom of Information Request FOI-000124-2024 Request Granted

Dear 

I refer to your request, dated 2nd April, 2024 and received on 3rd April, 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 FOI Act 2014, I am seeking the following:

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

I wish to inform you that I have decided to grant your request on 30th April, 2024. 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). They have advised that the following Audits have been issued by Garda Internal Audit Service for the period requested;

- Procurement of Personal Protection Equipment
- Review of Internal Control Statements Process

Copies of these audits are 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-000124-2024**.

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-000124-2024) 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

30th **APRIL, 2024.**



Garda Internal Audit Service

Procurement of Personal Protection Equipment

Final Internal Audit Report

February 2024



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1. Executive Summary

Within An Garda Síochána the Procurement Section of the Finance Directorate, based in Garda Headquarters, is responsible for the purchasing of goods and services and ensures that procurements comply with public procurement requirements. Due to the unprecedented situation presented by the onset of the COVID-19 pandemic, it was necessary to use emergency procurement procedures for the procurement of Personal Protection Equipment (PPE). This audit reviewed PPE procurement in order to provide assurance that public procurement requirements were followed when using these emergency procedures.

1.1 Summary of High Priority Observations

Our audit makes no high priority observations.

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.”*

The assurance level was deemed to be limited due to the absence of a written justification for the use of non-competitive procurement in the case of extreme urgency and missing detail on the 2020 Circular 40/2002 return.

1.3 Acknowledgements and Limitations

We would like to thank all Garda personnel in the Finance and Procurement Sections.

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 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 implementation of key actions to mitigate against risks. 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:

- Observations are based on information provided by the Procurement and Finance Section of the Finance Directorate and information available on the Garda Portal.
- The observations and associated risks are not exhaustive and no assurance is provided that additional risks do not exist.
- Observations are based on a point in time review of information acquired.

2. Terms of Reference

2.1 Audit Objective

The objective was to provide assurance that PPE expenditure in 2020 adhered to public procurement requirements.

2.2 Audit Scope and Methodology

The scope of our work was focused on the adherence of PPE expenditure in 2020 to Public Procurement Guidelines.

We reviewed information provided to us, held meetings with Garda personnel and management, performed walkthroughs of relevant processes, reviewed relevant policies and documentation and undertook limited substantive testing where required.

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Our testing was designed to provide reasonable assurance that expected processes are in place and 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 Observations

Priority Ranking	Description	Number of Observations
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.	2
Low	Detailed issues of a minor nature that can be resolved with limited time and effort.	1

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. Observations and Agreed Actions

Observation	Risk / Potential Implication	Agreed Actions
<p>3.1 Circular 40/2002 return</p> <p>We reviewed PPE expenditure for 2020. We found 26 suppliers that were paid over €25,000 each without the use of a competitive selection process. These suppliers were not included in the Circular 40/02 return, requiring submission to the Comptroller and Auditor General of contracts above a €25,000 threshold (exclusive of VAT) which were awarded without a competitive process.</p>	<p>Non-compliance with Circular 40/02 may result in a lack of transparency with regards to the level of non-competitive procurement within An Garda Síochána.</p>	<p>Medium</p> <p>All non-competitive procurement will be recorded on the relevant Circular 40/02 annual return. A control process will be designed and implemented, to include relevant analysis of data and sampling, to provide assurance that non-competitive procurement has been identified and included as required.</p> <p>Responsible Person: Head of Procurement</p> <p>Implementation Date: Q2 2024</p>

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Observation	Risk / Potential Implication	Agreed Actions
<p>3.2 Written justification for non-competitive procurement</p> <p>The Office of Government Procurement (OGP) released an Information Note: COVID-19 and Public Procurement on 22nd March 2020. This update included options that may be considered by contracting authorities in relation to procurement under S.I No. 284/2016 - European Union (Award of Public Authority Contracts) Regulations 2016. This instrument has provisions to allow contracting authorities enable the continuation of much needed service at time of extreme urgency such as those brought by COVID-19.</p> <p>Contracting Authorities should keep a written justification that satisfies the four tests have been met for entering contracts without a competitive process.</p> <p>Procurement did not keep written justifications for PPE procured under regulation 32 of S.I. 284/2016, negotiated procedure without prior publication.</p>	<p>Medium</p> <p>There is a possibility that, without a documented record of the justification for non-competitive procurement, the required four tests have not been undertaken or satisfied.</p>	<p>Medium</p> <p>All non-competitive procurement now requires a request form to be completed that records the justification for a non-competitive process. This form will be updated to include a section to record the justification that the four relevant tests (as per Information Note: COVID-19 and Public Procurement) have been met in the case of extreme urgency.</p> <p>Responsible Person: Head of Procurement</p> <p>Implementation Date: Q2 2024</p>

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Observation	Risk / Potential Implication	Agreed Actions
<p>3.3 Accounting for exchange of PPE</p> <p>We found that An Garda Síochána provided 80,000 masks to the Health Service Executive in January 2021 and that An Garda Síochána received 300,000 masks from the Health Service Executive in May 2020. This transaction was not noted in the relevant Appropriation Account.</p>	<p>The inappropriate accounting treatment of financial transactions may result in errors in the An Garda Síochána Appropriation Account.</p>	<p style="text-align: center;">Low</p> <p>The team responsible for the stores is now led by an Assistant Principal Officer. A new inter-departmental stock transfer request form has been put in place which requires that all transfers from or to other bodies is informed to Finance for inclusion in the Appropriation Account.</p> <p>Responsible Person: Head of Procurement</p> <p>Implementation Date: Implemented</p>



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Review of Internal Control Statements Process

Final Internal Audit Report

March 2024



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1. Executive Summary

The Annual Appropriation Account of An Garda Síochána contains a Statement of Internal Financial Control, signed by the Commissioner. Within this statement the Commissioner, as the Accounting Officer for An Garda Síochána, acknowledges his responsibility for the system of internal financial control within An Garda Síochána. The statement describes elements of the system, including administrative controls, internal audit, risk management, ongoing monitoring of the system, procurement, procedures to monitor the effectiveness of risk management and internal control, and any financial control issues.

The Code of Practice for the Governance of State Bodies requires An Garda Síochána to produce a Statement of Internal Controls, also signed by the Commissioner in the absence of a Board Chairperson. This statement is not limited to financial controls, and requires inclusion of the purpose of the system of internal control, a description of the risk and control framework, information on the internal monitoring of the framework, procurement, an annual review of the effectiveness of internal control, and any control issues.

This review sought to identify the processes in place for the compilation of these statements, including controls around the assurance provided to the Commissioner, in advance of signing, as to the statements' contents.

1.1 Summary of Observations

Our audit had two medium priority observations:

- The potential risk of the two statements not aligning (Observation 3.1)
- The potential risk around the level of assurance provided to the Commissioner prior to his signing the statements (Observation 3.2)

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.”*

The assurance level was deemed to be limited due to the potential for contradictory statements to be signed and the assurance provided to the Commissioner prior to his signing of the statements.

1.3 Acknowledgements and Limitations

We would like to thank all Garda personnel who assisted with 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 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 implementation of key actions to mitigate against risks. 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 relevant sections 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 acquired.

2. Terms of Reference

2.1 Audit Objective

The objective was to determine the processes in place for the compilation of both the Statement of Internal Financial Control, and the Statement of Internal Controls and assess relevant controls in those processes.

2.2 Audit Scope and Methodology

The scope of our work was focused on the two internal control statements as signed for 2021.

We reviewed information provided to us, held meetings with Garda personnel and management, performed walkthroughs of relevant processes, reviewed relevant policies and documentation and undertook limited substantive testing where required.

Our testing was designed to provide reasonable assurance that expected processes are in place and 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 Observations

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.	2
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. Observations and Agreed Actions

Observation	Risk / Potential Implication	Agreed Actions
<p>3.1 Alignment of the two internal control statements</p> <p>Two processes exist for the drafting of the two internal control statements, with these processes led by managers in two different units within An Garda Síochána.</p>	<p>The absence of a control to ensure that the details contained in the two control statements are consistent increases the possibility that their contents do not align.</p>	<p>Medium</p> <p>Prior to the drafting of the Statement of Internal Controls, a meeting will be scheduled with the Head of Finance to ensure alignment and consistency between the two statements.</p> <p>Responsible People: Superintendent, Office of Deputy Commissioner, Strategy, Governance and Performance</p> <p>Implementation Date: Q2 2024</p>

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Observation	Risk / Potential Implication	Agreed Actions
<p>3.2 Assurance to the Commissioner prior to signing</p> <p>The Commissioner signs both control statements. The Statement of Internal Financial Control is signed in his role as Accounting Officer, and the Statement of Internal Controls, as required by the Code of Practice for the Governance of State Bodies, is signed in the absence of a Board Chairperson. Each of the control statements require that the Commissioner confirms the existence of an extensive number of elements of an effective internal control framework.</p>	<p>There is a possibility that the Commissioner might not receive appropriate assurance prior to signing the required controls statements.</p>	<p style="text-align: center;">Medium</p> <p>In order to provide assurance to the Commissioner as to the contents of the statements, a summary report of the process undertaken to inform each statement will accompany that statement when provided to the Commissioner for signing.</p> <p>Responsible People: Head of Finance (Statement of Internal Financial Control) Superintendent, Office of Deputy Commissioner, Strategy, Governance and Performance (Statement of Internal Controls)</p> <p>Implementation Date: Q2 2024</p> <p>In collaboration with the Garda Board Readiness Working Group, consideration will be given to identifying and assessing the individual elements of an accepted internal control framework (for example the COSO Framework) within An Garda Síochána. The integration of these individual elements will also be assessed.</p> <p>Responsible People: Superintendent, Office of Deputy Commissioner, Strategy, Governance and Performance</p> <p>Implementation Date: Q3 2024</p>