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Audit Report

Management and Operation of the
Garda Officers’ Club

Date Issued: 08/02/2022
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1. Executive Summary

This audit examined the management controls and procedures in respect of the Garda Officers' Club (GOC) within An Garda Síochána (AGS). The GOC is based in the Officers' Club building within Garda HQ. This is a heritage building owned by the State and maintained by the Office of Public Works (OPW). The GOC provides meeting and function facilities and is also used for official accommodation purposes.

1.1 Summary of Findings

The audit findings are detailed in the main body of this report and key findings are summarised below:

- Non-efficient cash management in relation to income;
- Policies and procedures for management of the GOC are not documented;
- Finance Code is not being followed for expenses and income;
- Asset register for the GOC is incomplete;
- There is no risk register for the GOC.

1.2 Audit Assurance Level

The overall assessment of the control environment is considered by the auditors to be Limited due to the significance of the findings identified by the audit.

The following table sets out the number of findings, and their ranking.

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<td>High</td>
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<td>Medium</td>
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<td>4</td>
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<tr>
<td>Low</td>
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<td>1</td>
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<tr>
<td>Total</td>
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1.3 Acknowledgements and Limitations

Garda Internal Audit Service (GIAS) would like to thank all personnel who provided information for this audit, in particular those managing and operating the Garda Officers' Club.

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

- Findings are based on information provided by the team managing the Officers' Club and by Finance and Services Directorate;
- The findings and associated risks identified are not exhaustive and no assurance is provided that additional risks do not exist.
2. Terms of Reference

2.1 Audit Objectives
To provide assurance on the effectiveness of oversight and controls in place regarding use of the Garda Officers' Club as an official meeting and accommodation venue.

2.2 Audit Scope and Methodology
This audit focused primarily on financial management, governance, and the controls in place relating to management and protection of public property. GIAS undertook the following steps:

- Reviewed the governance structure and oversight for the GOC;
- Analysed policy, procedures and processes in place for the GOC;
- Examined financial management of the GOC;
- Determined if there are adequate resources assigned to the GOC to carry out its function; and
- Interviewed key personnel.

Records for the period January to June 2021 were included within the scope of the audit.
require bank account
been lodged to the
account in the
previous year's
income
be credited to
the
account.

Management Comment
The opportunity to address the discrepancy mentioned
by the 2nd line of the policy, which states that
no access should be allowed to
the Booking and
Reconciliation
controller, should
be welcomed.

Management Comment
2022’s 8th month following
recall. 4th reconciliation for
2022 is to be undertaken in Feb
whilst all financials will be last
immediately on receipt.
Recall 3rd & 4th reconciliations in Jan 2022 for 3rd report
2nd month, and 3rd month.

Management Comment
Reconciliations should
be completed on a
monthly basis.

Management Comment
Appointments in AGS
are completed. The
AGS reconcilement
after results in
the reciclag
income is recorded in
the AGS to ensure that
this month's
cash not being lodged to the
reciclag
account
be credited to the
Recall 3rd & 4th reconciliations in Jan 2022
while all financials will be last
immediately on receipt.
Recall 4th reconciliation for
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Recall 4th reconciliation for
2022 is to be undertaken in Feb
Whilst all financials will be last
immediately on receipt.
Recall 3rd & 4th reconciliations in Jan 2022 for 3rd report
2nd month, and 3rd month.
| Findings | Risk / Potential Implication | Recommendations | Management Comment | Expense Category | Recurrence

**3.2 Expenditure**

The finance code is not being followed by all staff.

Incorrect cost centre.

The finance code is not being followed by all staff.

Incorrect cost centre.

The finance code is not being followed by all staff.

Incorrect cost centre.

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Incorrect cost centre.

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Incorrect cost centre.
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<th>Recommendations</th>
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<th>Findings</th>
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<tr>
<td>8. Complete an accurate record of assets.</td>
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<td>7. Accurately and efficiently identify assets.</td>
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<td>6. Responsible person:</td>
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<td>5. Decide on GDS.</td>
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<td>4. Fixed asset register</td>
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<td>3. Detailed written kitchen goods</td>
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