



Audit Report

Specialist Uniform Procurement

Date Issued: 28th July 2022



**GARDA
INTERNAL
AUDIT
SERVICE**

Table of Contents

1. Executive Summary	3
1.1 Summary of Findings	3
1.2 Audit Assurance Level	4
1.3 Acknowledgements and Limitations	4
2. Terms of Reference	5
2.1 Audit Objectives	5
2.2 Audit Scope and Methodology	5
2.3 Reporting Arrangements	5
3. Detailed Findings and Recommendations	6
3.1 Motorcycle Uniforms and Equipment	6
3.2 Anti-Stab Vests	7
3.3 Mountain Bike Uniforms	8
Appendices	9
Appendix I- Ranking of Findings	9

1. Executive Summary

An Garda Síochána (AGS) receives an annual budget from the Department of Public Expenditure and Reform, with budget provision set through the Óireachtas following an estimates process. Under “Programme A – Working with communities to protect and serve,” Vote 20 allocates budget towards the subhead ‘A.3 Clothing and Accessories’. The estimate provision for this subhead in 2020 was €6 million, while the expenditure was approximately €22 million. This increase in expenditure was largely due to measures introduced during the COVID-19 pandemic and higher than anticipated spend on personal protective equipment, uniforms, specialised clothing and accessories.

EU public procurement regulations, Department of Finance guidelines, the Garda Code and Garda directives govern contracts in respect of the purchase of items of uniform. Garda Internal Audit Service (GIAS) examined the management and control systems applied by the Procurement Section in relation to procurement of specialist uniforms and accessories.

1.1 Summary of Findings

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

- Contracts in place for motorcycle uniforms and equipment expired in 2020.
- There is no contract in place for the procurement of anti-stab vests.
- There were no issues found with the procurement process for public order uniforms.

	Potentially Systemic	Applicable to Location Audited	Total
High	-	-	-
Medium	-	2	2
Low	-	1	1
Total	-	3	3

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.

1.3 Acknowledgements and Limitations

GIAS would like to thank all personnel who participated in the audit.

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

- Findings are based on information provided by Procurement Section, Garda HQ.
- The findings and associated risks identified are not exhaustive and no assurance is provided that additional risks do not exist.
- Findings are based on point in time review for the period September 2020 to March 2021.

2. Terms of Reference

2.1 Audit Objectives

This audit provides assurance on compliance with procurement regulations, and on the effectiveness of processes and controls in place regarding the purchase and distribution of specialist uniforms and accessories.

2.2 Audit Scope and Methodology

This audit focused primarily on the processes and controls in place relating to the tendering and procurement of specialist uniforms and accessories. GIAS completed the following steps:

- Examined the procurement process for four different uniform items (mountain bike, motorcycle, public order and anti-stab vest) from business case to distribution;
- Surveyed Garda members for feedback on these items and the uniform ordering process;
- Studied a sample of relevant documentation to determine the adequacy of controls in place; and
- Interviewed key personnel.

Out of scope:

The standard Garda operational uniform and the new uniform being piloted at the time in AGS.

2.3 Reporting Arrangements

The audit report will issue to:

- Commissioner
- Audit and Risk Committee
- Deputy Commissioner Strategy, Governance & Performance
- Chief Administrative Officer

3. Detailed Findings and Recommendations

Listed hereunder are all the key audit findings, implications and recommendations, together with a time schedule for the implementation of the recommendations.

Findings	Risk / Potential Implication	Recommendations	Management Comment
<p>3.1 Motorcycle Uniforms and Equipment</p> <p>In July 2015, the Procurement Section engaged the Office of Government Procurement (OGP) to run a direct drawdown framework for motorcycle uniforms and equipment. This process resulted in two contracts being awarded in December 2015 and February 2016. These contracts expired in 2020.</p> <p>GIAS found the monitoring of spend on motorcycle uniforms and equipment, in relation to the terms of the contracts, to be ineffective.</p>	<p>Non-compliance with EU Directives may leave AGS liable to legal proceedings or financial sanctions by the EU.</p>	<ol style="list-style-type: none"> The Procurement Section should ensure a new public procurement competition is put in place as soon as practicably possible for motorcycle uniforms and equipment. A process should be put in place to monitor expenditure on contracts. 	<p style="text-align: center;">Medium</p> <p>Management Comment:</p> <ol style="list-style-type: none"> The OGP carried out another tender process in 2022 which is awaiting award. While spending on contracts is monitored, it is agreed that this process should be further developed. <p>Responsible Person: Head of Procurement</p> <p>Implementation Date: Q3 2022</p>

Findings	Risk / Potential Implication	Recommendations	Management Comment
<p>3.2 Anti-Stab Vests</p> <p>There is no contract in place for the procurement of anti-stab vests. The AGS 40/02 returned for 2020 states that €616,565 (excl VAT) was paid to an anti-stab vest supplier in 2020.</p> <p>In 2020, Procurement spent €44,204 (excl VAT) on ballistics testing of current anti-stab vests. A competitive procurement process was not undertaken for this spend. Management informed GIAS that this was due to propriety procurement.</p>	<p>Non-compliance with EU Directives may leave AGS liable to legal proceedings or financial sanctions by the EU.</p>	<p>3. The Procurement Section should ensure a new public procurement competition is put in place as soon as possible for anti-stab vests.</p>	<p>Medium</p> <p>Management Comment: The tender for the Anti-Stab vests is contingent on other operational equipment. The required specifications are under consideration and it is anticipated the tender process will be progressed in 2022.</p> <p>Responsible Person: Head of Procurement</p> <p>Implementation Date: Q1 2023 subject to agreement on the specification.</p>

Findings	Risk / Potential Implication	Recommendations	Management Comment
<p>3.3 Mountain Bike Uniforms</p> <p>On examination of the procurement documents provided for mountain bike uniforms it was noted that the wrong tender was referenced in the contract. In addition, certain sections were not deleted as appropriate in the published tender documentation.</p>	<p>Inaccuracies in the wording of tender documents may increase the risk of legal challenge to the procurement process and impact on the value for money achieved by AGS.</p>	<p>4. The procurement section should ensure that appropriately trained staff are in place and all official documents in the contract file are complete and accurate.</p>	<p>Low</p> <p>Management Comment: Agreed: Please note this recommendation has been actioned with a training course on procurement provided in June 2022 to personnel within the procurement, ICT and the College.</p> <p>Responsible Person: Head of Procurement</p> <p>Implementation Date: June 2022.</p>

Appendices

Appendix I- Ranking of Findings

The main findings, control weaknesses noted or suggested areas for improvement are ranked as high, medium or low and are dealt with in order of priority in Section 3- Detailed Findings and Recommendations.

The rankings used are described below:

- High** Major issues that we consider need to be brought to the attention of senior management.
- Medium** Important issues, which should be addressed by management in their areas of responsibility.
- Low** Detailed issues of a minor nature that can be resolved with limited time and effort.

Where recommendations may have systemic (national) implications, the rankings are shown as High (S), Medium (S) or Low (S).

Systemic audit recommendations arise from audit findings which identify control weaknesses of a material/significant nature which may, in the opinion of the auditors, be replicated elsewhere or which although small in value at the location audited may be replicated elsewhere in An Garda Síochána and may cumulatively be material to the An Garda Síochána.

