



**Annual Report of the Audit and Risk
Committee of
An Garda Síochána for the year ended
31 December 2022**

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1. Chair's Summary

I am pleased to present the Annual Report of the Audit and Risk Committee (“the Committee”) of An Garda Síochána for the year ending 31 December 2022. This report is prepared to comply with the obligations under Section 45(1)(b) of the Garda Síochána Act 2005 as amended by Section 36 of the Garda Síochána (Policing Authority Miscellaneous Provisions) Act 2015.

The Committee is appointed by the Policing Authority to independently and objectively oversee governance and financial matters including the system of internal control in An Garda Síochána and to evaluate the related risk management arrangements in place. The Committee is therefore an important element of An Garda Síochána governance structures. This report ensures that the Commissioner, the Policing Authority and the Minister for Justice are fully aware of Committee's activities.

The role of the Committee is advisory rather than supervisory. The Committee provide an independent view of the financial reporting process, internal control, and risk management systems, governance and audit functions of An Garda Síochána and provide assurance on the adequacy of and compliance with these systems to An Garda Síochána and the Commissioner as the Accounting Officer.

Four Audit and Risk Committee meetings were held in March, July, September and December 2022. The four meetings in 2022 were attended by all Committee members. Demonstrating his commitment to, and support of the work of the Committee, all four Committee meetings were attended by Commissioner Drew Harris. This annual report provides the detail of this work and is structured under the following three headings:

- **Governance Issues** (Section 2 of this report)
- **Financial Reporting** (Section 3 of this report)
- **External and Internal Audit** (Section 4 of this report)

The Committee's annual business cycle is designed to provide adequate time to evaluate each of these three areas which this report reflects. In 2022, the Commissioner reported that he believes that An Garda Síochána governance structures operated in a reasonable manner during 2021, subject to any control weaknesses highlighted in the 2021 Statement of Internal Financial Control. The Committee has not been facilitated in overseeing the process to support the signing of the Statement of Internal Financial Control (see Section 3.1.2).

2. Governance Issues

This section sets out the work completed by the Committee to monitor and assess An Garda's Síochána governance arrangements as provided under its Charter during 2022. This section introduces the Committee and its operation and is then followed by the main governance issues assessed by the Committee during 2022 including:

- Internal Audit
- Cancellation of 999 Emergency Service calls
- Overpayment of pay and pensions
- The Operating Model
- Risk Management
- Garda Professional Standards Unit
- Comptroller and Auditor General
- Travel and Subsistence issue

2.1 The Audit and Risk Committee

The Audit and Risk Committee ('the Committee') was established in 2006 by the Garda Commissioner in accordance with Section 44 of the Garda Síochána Act 2005 ("the Act") as amended by Section 36 of the Garda Síochána (Policing Authority Miscellaneous Provisions) Act 2015. The current Committee was appointed by the Policing Authority in May 2020.

The following are members of the current Audit and Risk Committee:

Professor Niamh Brennan (Chair)

Ms. Áine Cornally

Ms. Anne Tynan

Mr. Eoin McVey

Deputy Commissioner Strategy, Governance and Performance, Shawna Coxon.

Short biographies of the current members of the Committee may be accessed at:

<https://www.garda.ie/en/about-us/audit-and-risk-committee/audit-and-risk-committee.html>

The Committee would like to thank Sergeant Joanne McCormack for her support and professionalism as Committee Secretary during 2022.

2.2 The Audit and Risk Committee Operations

As mentioned above, the Committee's operations are set out in Section 45 of the Garda Síochána Act 2005 and further elaborated in its Charter (formally agreed between the Committee and the Commissioner).

The Audit and Risk Committee Charter can be assessed at <https://garda.ie/en/about-us/audit-and-risk-committee/charter-for-the-garda-siochana-audit-committee.pdf>

Among other things, the Charter provides that the Committee supervises the process of internal audit; reviews and approves internal audit reports; and advises the Commissioner in relation to his role as Accounting Officer.

2.2.1 Meetings

Section 45 (3) of the Act requires the Committee to meet at least four times in every year. The Committee met on four occasions during 2022, namely on 22 March 2022, 13 July 2022, 26 September 2022 and 13 December 2022.

All meetings were held in-person. The Head of the Garda Internal Audit Service and the Head of the Garda Risk Management Unit were invited to attend all four committee

meetings and other personnel, were invited to attend as required to provide up-to-date information to the Committee on relevant subjects.

The Committee welcomed the attendance of Commissioner Harris at all four of its meetings during 2022. Notwithstanding the demands of his Office, the Commissioner has attended Committee meetings since his appointment in September 2018. The Committee acknowledges the Commissioner's commitment to its function and its work. The Committee has found that working closely with the Commissioner has significantly enhanced the Committee's effectiveness and connects the Committee directly into the organisation's operations.

2.2.2 Conflicts of Interest

The members of the committee make a *no conflicts of interest* declaration at the beginning of every meeting, to confirm their independence. There were no conflicts of interest during the period 2022.

Main Governance Matters for 2022

2.2.3 Cancellation of 999 Emergency Service calls

Since the cancellation of 999 Emergency Service calls emerged in November 2020, the Committee has included this item on its agenda at every meeting in 2022. The Committee has received high level briefings at each of its meetings during 2022. The Committee continues to receive a report on disciplinary actions arising from this issue at each meeting.

2.2.4 Overpayment of pay and pensions

As staffing costs represent approximately 82% of the total Garda Vote, this is a high-risk area. The Committee and An Garda Síochána management continue to focus on overpayments of Garda Personnel's Pay and Garda pensions. Similar to 2021, overpayments of Garda pay and pensions continued to escalate in 2022. There has been some improvement in the amounts outstanding to €2.634million at the end of 2022 versus €2.841 million at the end of 2021. However, there has been an increase in the number of cases to 1,499 from 1,353 cases. The National Shared Services (NSSO) embarked on a data

“cleansing” project in late 2022. One of the objectives is limiting manual intervention in the provision of statistics. While this aspect of the project is progressing well, one of the issues it brought to light were a number of overpayments of salary for Garda Members and Garda Staff where the Overpayments Unit never received any notification of the overpayment.

Another feature of this project is the provision of an overpayment reference for each instance of overpayment of salary. This facility will allow the Overpayments Unit to have improved oversight / tracking of overpayments of salary.

It is also worth noting that from Quarter 4 2022, NSSO started reporting overpayments of salary by the overpayment component parts instead of reporting the overpayment as a single overpayment total. This will have the effect of increasing the “number of cases at year end” reported. However, this change in practice should not lead to the value of overpayments increasing. It should also be noted that for the first time, the Overpayments Unit has been provided with the opening and closing balance for Garda Staff overpayments. Previously it was only reported as the original overpayment amount.

It is hoped that by the time the data cleansing project is completed, there will be significant improvement in the provision of quality overpayment-of-salary information by NSSO. In completing this data-cleansing project, however, it appears that the internal control weaknesses experienced in this area, as advised in previous years, will impact on the numbers and value of overpayments on hand. This is evidenced by the cases that were never notified to the overpayments unit detailed above.

The Committee notes the commendable reduction in overpayments. However, the amounts outstanding and number of cases in respect of Garda Personnel and pensioners remain at a high level. There are five overpayments exceeding €81,000/€77,000/€47,000/€44,000/€29,000 respectively. There are twenty-one overpayments with a balance of between €10,000 to €20,000.

2.2.5 Recommendations Tracker

The Committee initiated a project to track all relevant recommendations from all sources (e.g., Internal Audit, External Audit, Garda Professional Standards Unit, etc.), including their implementation. Externally Managed refers to recommendations that are the responsibility of an external Department / Agency to implement. The An Garda Síochána recommendations tracker contains 2,392 recommendations. Of these 2,392 recommendations, 629 (26%) are classified as Priority 1. The status of these recommendations at 28 February 2023 are as follows:

Status	Number	%
In Progress	876	37%
Completed	691	29%
Closed	397	17%
To be Determined	200	8%
Dormant	2	0%
Externally Managed	226	9%
Total	2,392	100%

The recommendations have been allocated to corporate owners. The Committee hopes that the number of outstanding recommendations will reduce significantly in 2023. The recommendations tracker is a valuable tool for tracking and managing recommendations in An Garda Síochána.

2.2.6 Governance Regulations applying to An Garda Síochána

In our 2020 Report, the Committee highlighted its plan to oversee An Garda Síochána compliance with the Code of Practice for the Governance of State Bodies. The Committee expressed concern that neither the annual report nor the financial statements / appropriation accounts come before it. Thus, the Committee is unable to exercise oversight on these important processes and allied processes such as the preparation of the Statement of Internal Financial Control and the signing of the letter of representation to the Comptroller & Auditor General by the Commissioner. Reflecting the issue, An Garda Síochána website does not include the financial statements / appropriation accounts and re-directs users wishing to examine these documents to the C&AG's website.

During 2022, work continued on this most valuable project to close the gaps in relation to An Garda Síochána compliance pertaining to the Code of Practice for the Governance of State Bodies. A significant piece of work was completed on this project. An Garda Síochána prepared a gap analysis of compliance with the Department of Justice application of the Code of Practice for the Governance of State Bodies. This analysis identified 97 requirements, of which An Garda Síochána is compliant with 86 (89%) requirements and is partially compliant with 11 (11%) requirements. This shows significant improvement in the area of compliance for An Garda Síochána. This project will be subsumed into the work preparing for the Policing, Security and Community Safety Bill and the new Board will assume responsibility for oversight of An Garda Síochána compliance with corporate governance regulations.

In January 2022, the Garda Executive approved the decision to proceed with implementation of the new internal corporate governance structure, to align with the Code of Practice for the Governance of State Bodies and to prepare for the new Garda Board (PSCS Bill). The Committees are established by and accountable to the Garda Executive Committee.

Five Committees have been established: –

- Transformation Committee
- People and Culture Committee
- Risk and Policy Committee
- Finance Budget Committee
- Policing and Security Committee

Terms of Reference have been approved for the five Governance Committees and Annual Strategy Statements have been developed where required.

Commencing in January 2023, Governance Committees will meet at least four times per year, with each meeting conducted on a quarterly basis.

The Committee have sighted the Terms of Reference for each of the abovementioned Committees.

2.2.7 An Garda Síochána Operating Model

The roll-out of the Operating Model continued in 2022. The Committee continues to be concerned that internal control procedures keep pace to reflect the new Operating Model and will renew its focus on this issue in 2023.

2.2.8 Risk Management

In 2022, the Committee continued to review the risks identified within the Risk Management Process and was briefed by the Superintendent heading the Garda Risk Management Unit at each Committee Meeting. The Committee acknowledged the effective mitigation of significant risks facing An Garda Síochána throughout 2022 and in particular, the de-escalation of risks from the Corporate Risk Register for continued management at Regional level. These risks related to Brexit, the COVID-19 (Coronavirus) pandemic and An Garda Síochána capacity to investigate cybercrime and reduce the backlog of cybercrime examinations.

The Committee also acknowledged the revisions to the risk management framework to align with the Operating Model, and how the Garda Risk Management Unit had launched an initiative to embed the revised process in the new Operating Model Divisions. This initiative focusses on the Performance Assurance functional areas in Operating Model Divisions and involves the delivery of a half-day seminar to key personnel in these areas.

The Committee is satisfied that there is a robust risk management process in place that is subject to continuous improvement to further embed risk management into the culture of the organisation. As a result of new governance arrangements the Risk and Policy Governance Board shall be replaced by the Risk and Policy Committee in early 2023.

2.2.9 Garda Professional Standards Unit

In 2022, the Garda Internal Audit Service and the Garda Professional Standards Unit continued to work together. Following changes in the Garda Internal Audit Service in 2021, and as expected by the Committee collaboration between the two sections / units has developed.

3. Financial Reporting

3.1.1 Appropriation Accounts

Because of the complex governance applying to An Garda Síochána mentioned earlier in this report, the Committee has little or no involvement in the appropriation-accounts process. This arises because of the conflict between the Government's appropriation accounts requirements which apply to An Garda Síochána (as well as to Government departments), and the requirement of the Code of Practice for the Governance of State Bodies. Until the financial reporting regulations applying to An Garda Síochána are streamlined and modernised, there is limited scope for the Committee to oversee financial reporting by An Garda Síochána.

3.1.2 Statement of Internal Financial Control

As part of its work in support of the Garda Commissioner in his capacity as Accounting Officer for the Garda Vote, the Audit and Risk Committee reviewed the 2021 Statement of Internal Financial Controls. This review occurred after the Commissioner had completed the statement and the Committee had no input into its preparation. This review was informed by the contents and recommendations of internal audit reports received during the year coupled with the contents and recommendations of a review of internal controls by the Garda Internal Audit Service (GIAS). The Committee believes An Garda Síochána financial systems need to be reformed as a priority, as the new Operating Model and audit recommendations require.

3.1.3 Financial Controls

The Committee considered thirteen audits in 2022 as follows;

- Management and Operation of the Garda Officers Club Audit
- Travel & Subsistence Payments, Garda College Audit
- Review of Garda National Data Protection Unit
- Specialist Firearms Training Audit
- Cancellation of COVID-- 19 Fixed Payment Notices Audit
- ISF (Internal Security Fund) 2021 Audit
- Call-backs to Domestic Abuse Victims Audit
- Policy Development Audit
- Specialist Uniforms Procurement Audit
- Budgetary Controls within An Garda Síochána Audit
- GYDP (Garda Youth Diversion Programme) Youth Referral Approval Audit
- Invoice Processing Audit
- Mutual Assistance Audit

In March, July, September and December 2022, the Committee received updates on implementation of the Mazars Report on An Garda Síochána Finance Function.

3.1.4 Anti-Fraud Policy

During 2022, the Committee maintained a watching brief on the Garda Síochána Anti-Fraud Policy. It was noted that three cases of suspected fraud were reported per the policy to the Garda Internal Audit Service in 2022. These cases were investigated by appointed investigating officers in line with the policy.

3.1.5 Public Procurement

The Audit and Risk Committee continued to review procurement policies, processes and practices in An Garda Síochána, and to advise the Commissioner as required under Section 45(2)(c)(i) of the Garda Síochána Act, 2005. Adherence to procurement policies has continued to improve. The value of non-compliant procurement has continued to fall, and is at an immaterial level in 2022.

The Committee noted that audit work in 2021 continues to identify non-compliance with procurement procedures particularly in relation to contracts being extended beyond the original contract expiry date without competitive procurement. Nevertheless, improvements were identified during 2021 and the Committee welcomed these – it is hoped that improvements will go some way to address the C&AG concerns with regard to on-going procurement compliance.

3.1.6 Contract Levels under Section 45(5)(a) of the Garda Síochána Act 2005

Section 45(5)(a) of the Act requires the Commissioner at the request of the Audit and Risk Committee to inform the Committee of contracts which the Commissioner proposes to enter into above a specified monetary amount. The Committee has set a €5 million threshold on these contracts. In accordance with a Department of Public Expenditure and Reform Circular 16/2013, An Garda Síochána is required to use central procurement frameworks and contracts established by the Office of Government Procurement. During 2022, there were two such contracts. In preparing this report, the Committee has discovered that it was not notified of procurement contracts exceeding €5 million threshold. The Committee is not clear concerning the intent of the legislation, and therefore the process it is expected to adopt, in relation to these contracts.

3.1.7 Protected Disclosures

Under Section 22 of the Protected Disclosure Act 2014, state bodies are required to prepare an annual report which should be posted on the organisation's website by 30 June each year. An Garda Síochána protected disclosures report for 2021 was published in 2022 and can be accessed at: [ags-annual-report-2021-english.pdf \(garda.ie\)](https://www.garda.ie/ags-annual-report-2021-english.pdf)

This report discloses 19 protected disclosures which are at various stages of investigation and resolution. The Committee has not been facilitated to oversee this process or these cases.

4. External and Internal Audit

4.1 External Audit - The Comptroller and Auditor General (C&AG)

An Garda Síochána external auditor is the Comptroller and Auditor General (the C&AG). In March 2022, the Committee met the C&AG's audit team. The meeting reviewed the Audit Completion Memorandum 2020 and the Audit Planning Memorandum 2021 including the C&AG's letter in relation to audit issues that arose in 2020. The C&AG's letter refers to the fact that the statement on internal financial control outlines material instances of non-compliance with national procurement rules in 2020.

The key management letter issues highlighted by the C&AG's Office at the meeting included the following:

- Non-compliance with procurement regulations
- Internal Audit function which was negatively impacted in 2020 for a number of reasons, the most important one being the COVID-19 pandemic.

In December 2022, the Committee met the C&AG's audit team. The meeting reviewed the Audit Completion Memorandum 2021 and the Final Management Letter.

The key management letter issues highlighted by the C&AG's Office at the meeting included the following:

- Non-compliance with procurement regulations
- Tax non-compliance which resulted from a review of travel and subsistence payments in the Garda College by the Garda Internal Audit Service

The Committee welcomed the C&AG's engagement which it considered thorough and comprehensive.

4.2 Travel and Subsistence issue

In March 2022, the Internal Audit Unit completed a review of travel and subsistence payments in the Garda College. The audit noted the practice in the Garda College of the payment of overnight allowances in lieu of overtime payments. An external review of the matter was completed in July 2022 which noted that this practice was a breach of tax law.

As a consequence, a tax settlement and disclosure would need to be made to the Revenue Commissioners. The report noted that the disclosure would have to cover all PAYE issues across the organisation.

The external review identified that for the 12 claims reviewed there was a potential tax liability of €3,700.

Further investigation of this issue continues, including liaising with the Revenue on the implications of the findings.

4.3 Garda Internal Audit Service (GIAS)

The Committee welcomes the on-going commitment by the Commissioner and the Policing Authority to adequately resource the Garda Internal Audit Service (GIAS).

4.3.1 Changes in the Garda Internal Audit Service in 2022

The operation of the Committee depends on the quantity and quality of internal audit reports provided to it. For most of 2022, GIAS operated with fourteen of its full complement of sixteen staff, including four professionally qualified accountants within the Garda Internal Audit Service. A customised individualised training plan was operated in 2022 with a focus on developing staff's internal audit skills.

In Quarter 4, 2022 a Garda Internal Audit Service People Plan was presented by the Head of Internal Audit and approved by the Committee. The People Plan outlines the limitations associated with recruiting general civil services grades as auditors and the plan to recruit auditors with the required skills at Higher Executive Officer grade. In addition to the recruitment of skilled internal auditors, the plan outlines the required recruitment of two

experienced internal audit managers at Assistant Principal Officer grade and a Garda Internal Audit Service data analyst.

The plan also proposed basing Garda Internal Audit Service staff in each Region to support and align with the implementation of the new Operating Model. Implementation of the approved People Plan is due commence in 2023.

The Garda Internal Audit Service's Quality Assurance and Improvement Programme focused on the development of standardised engagement templates, audit programmes, working papers and communication throughout the audit process to ensure audit consistency. The Garda Internal Audit Service also commenced a feedback process whereby managers being audited were asked their opinion regarding the quality of the service provided by Garda Internal Audit Service. This feedback identified areas for improvement around Garda Internal Audit Service's communication through the engagement process, in particular at the planning stage. This feedback is informing ongoing development of the engagement process.

The updated An Garda Síochána Internal Audit Charter was agreed by the Committee and signed as approved by the Chair of the Audit and Risk Committee, the Commissioner, and the Head of Internal Audit. This document defines GIAS's purpose and mission, and states that GIAS is governed by the Institute of Internal Auditor's International Professional Practices Framework, which includes the International Standards, the Core Principles and the Code of Ethics. In addition, the Charter adheres to the Internal Audit Charter requirements as contained in the Code of Practice for the Governance of State Bodies. The Charter documents the Garda Internal Audit Service's authority and right to access An Garda Síochána information necessary to carry out audit planning and engagements. The Charter reflects the significance of the Garda Internal Audit Service's independence and objectivity, defining the scope of the Garda Internal Audit Service's activities as encompassing, but not limited to, objective examinations of evidence for the purpose of providing independent assessments to the Audit and Risk Committee, the Commissioner, management, and outside parties on the adequacy and effectiveness of governance, risk

management, and control processes for An Garda Síochána. The Internal Audit Charter may be accessed at: [gias-internal-audit-charter-february-2023.pdf](#) (garda.ie)

4.3.2 Internal Audit Performance

Garda Internal Audit Service's Key Performance Indicators (KPIs) for 2022 covered six themes based on an Internal Audit Maturity Model:

- Governance
- Scope of work
- Communications
- Use of technology
- People
- Performance measurement

The Committee received an update on these KPIs each quarter. All of the areas showed an increase in maturity in 2022, with 23 of 29 KPIs deemed to be on target. Areas deemed off target included staffing levels and skills, the development of an internal audit policy and Garda Internal Audit Service's use of internal organisational operational reports.

The Committee approved the Audit Plan for 2022 as set out by the Garda Internal Audit Service and reviewed progress against this plan during the year. The Garda Internal Audit Service's 2022 Audit Plan contained 37 potential engagements. Final reports were issued in 2022 in relation to 11 of these engagements (30% of those on the plan), with work commenced on seven (19%). The objectives of five engagements were / will be met through alternative engagements (14%), and three were carried forward to the 2023 plan (8%). Four planned engagements related to ICT audit (11%) and were not commenced due to external specialist ICT auditors not being in place. Therefore, seven engagements did not commence and, based on a risk assessment, have not been included in the 2023 plan. In addition to the planned engagements, four engagements were commenced on foot of management requests and on-going risk assessment. A strategic objective of the Garda Internal Audit Services is to be an agile service, committing resources to areas of highest risk within An Garda Síochána, and therefore prioritising new requests for work over those on the annual plan when appropriate.

4.3.3 Internal Audit Reports

In total, the Committee considered and approved 13 Audit Reports:

Assurance Audit	12
Internal Security Fund Audit	1
	13

The Garda Internal Audit Service also worked on a number of consultancy engagements through 2022 that did not result in the issuing of Audit Reports. For example, Garda Internal Audit Service delivered an internal audit training session to over 130 Inspectors across seven sessions on the Inspector's Development Programme.

4.3.4 Collaboration with Garda Professional Standards Unit (GPSU) and other Governance Units

The Committee has been briefed on the collaborative work undertaken by the Garda Professional Standards Unit and the Garda Internal Audit Service. This has included consultation on annual plan development for 2023 and continued collaboration on joint engagements. The Garda Internal Audit Service also works together with the Garda Risk Management Unit, both during its planning process and through the implementation of the Garda Risk Management Policy on individual engagements.

4.3.5 Value Added from Audit Process

Priority One recommendations are those classified as high risk and potentially systematic. At the start of 2022 there were 22 priority one recommendations. An additional seventeen Priority One issues were added in 2022. In Quarter 3 2022, the Garda Internal Audit Service engaged significantly with management regarding the outstanding recommendations. Every quarter management provide recommendation implementation updates. Garda Internal Audit Service worked with the Strategic Transformation Office through 2022 on the development of an An Garda Síochána Recommendations Tracker that will automate this update process.

Priority One Recommendations	Count
As at Jan 2022	22
Added through 2022	17
Implemented / obsolete	(20)
Total outstanding recommendations	19

Twenty recommendations were implemented / deemed obsolete in 2022. In 2022 Garda Internal Audit Service aimed to agree mitigating actions with management in the course of audits, as opposed to making recommendations and requesting management for comment at the reporting stage. This has resulted in a more collaborative audit process, with a higher rate of acceptance of positive change actions by management.


5. Plans for 2023

As indicated in our 2021 report, the Committee is overseeing An Garda Síochána compliance with the Code of Practice for the Governance of State Bodies. This is a complex project, arising from the complexity of the governance requirements for An Garda Síochána. This project is being ably led within An Garda Síochána. This project will be subsumed into the Policing, Security and Community Safety Bill and the introduction of the new Board. To prepare for the implementation of the Policing, Security and Community Safety Bill, An Garda Síochána will complete a readiness impact assessment. The Committee has been briefed on the new Bill but considers it to be outside the Committee's scope, and a matter for the incoming Board of An Garda Síochána.

6. Conclusion

The members of the Committee would like to acknowledge the co-operation and assistance that they have received during the year from the Commissioner, management and staff of An Garda Síochána. Ultimately, the degree to which an Audit and Risk Committee, comprising mainly external members, can contribute to the success of the organisation can turn on the level of responsiveness from senior management to issues raised.

Currently, An Garda Síochána is going through a process of significant change and reform. The Committee continues to support the organisation during this process, focusing on the opportunities this change project provides to strengthen its governance structures and to demonstrate its support for Internal Audit.



Professor Niamh Brennan

Chair of the Audit and Risk Committee of An Garda Síochána

Date: 20 July 2023