

# 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



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An Garda Síochána, Athlumney House,  
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Bí linn/Join us  

Ríomh-phoist:/Email: [foi@garda.ie](mailto:foi@garda.ie)

## Re: Freedom of Information Request FOI-000177-2021 Request Part-Grant

*Dear*

I refer to your request, dated 3<sup>rd</sup> May, 2021 and received on 4<sup>th</sup> May, 2021 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:*

- *a copy of all internal audit reports completed in the period 1 Jan 2021 to date of receipt of the request.*

I wish to inform you that I have decided to part-grant your request on 20<sup>th</sup> May, 2021.

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) where records have been identified in this regard. The audit contains information relating to human resources, finance and procurement matters. There are records that have been redacted in line with the provisions of the Freedom of Information Act, 2014. I have attached schedule which details the redactions applied.

## **Part 1(n) of Schedule 1:**

Section 6(2)(a) of the FOI Act provides that an entity specified in Schedule 1, Part 1 of the Act shall, subject to the provisions of that Part, be a public body for the purposes of the FOI Act. Schedule 1, Part 1 contains details of bodies that are partially included for the purposes of the FOI Act and also details of the certain specified records that are excluded. If the records sought come within the description of the exclusions of Part 1, then the FOI Act does not apply and no right of access exists.

Part 1(n) of Schedule 1 of the FOI Act provides that An Garda Síochána is not a public body for the purposes of the FOI Act other than in relation to administrative records relating to human resources, or finance or procurement matters.

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.

## **Section 37 – Personal Information**

The Sections of the FOI Act which can apply to deny access to documents, or parts thereof, are known as exemption provisions. One such exemption relates to personal information contained within these records, which is not being released in accordance with Section 37 (1) of the FOI Act. I am conscious of my obligations to retain personal information in a confidential and secure manner and prevent personal information from being released into the public domain unnecessarily.

As per section 37 of the FOI Act, I have considered the public interest issues which arise in this case and have taken account of the following factors in favour of release:

- Ensuring openness and transparency of organisational functions to the greatest possible extent,
- The public interest in members of the public exercising their rights under the FOI Act,
- That there is more than just a transitory interest by the public in this information,
- The right to privacy is outweighed by the needs of the public.

In considering the public interest factors which favour withholding the records, I have taken account of the following:

- Allowing a public body to hold personal information without undue access by members of the public,
- The public interest is not best served by releasing these records,
- That the Organisation can conduct its business in a confidential manner,
- That there is a reasonable and implied expectation that sensitive personal information will remain confidential,
- That there is no overriding public interest that outweighs the individual's right to privacy.

A public interest test was carried out when considering the release of the personal information but having balanced the factors both for and against the release, I decided that the public interest in preserving the personal information and the reasonable expectation that information

be maintained in a confidential manner by An Garda Síochána outweighs the public interest which would be served were the records released to you.

## 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-000177-2021**.

***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-000177-2021) 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](http://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

 MAY, 2021.

**Requester Name: - Final Review Audit Garda College File FOI-000177-2021**

<b>Page No.</b>	<b>Description of Document</b>	<b>Deletions</b>	<b>Relevant Section of FOI Acts</b>	<b>Reason for Reduction</b>	<b>Decision Maker's Decision</b>
1	Cover Page	0			Grant
2	Table of Contents	0			Grant
3	Executive Summary/Audit Report	2	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
4 - 6	Review Findings & Recommendations VAT	0			Grant
7 - 8	Land Ownership	1	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
8	Acknowledgements	1	Section 37(1)	Personal Information	Part Grant

# Final Review Audit



**Garda College**

**January 2021**

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## 1. Executive Summary

### 1.1 Introduction

In February 2017 Garda Internal Audit Service completed an audit report entitled; Interim Audit of Financial Procedures at the Garda College. This final review sought to evaluate whether the recommendations previously made in earlier audit reports were implemented by the Senior Administration team in the Garda College.

### 1.2 Audit Opinion

The Garda Internal Audit Service (GIAS) are now of the opinion that the two outstanding recommendations originally classified as priority **one** or **high** risk can now be downgraded to priority **three** or low risk. While these recommendations have not been fully implemented there are processes in place and at an advanced stage that should fully resolve these issues within a short timeframe. These two recommendations relate to;

- Cessation of external taxation advisors
- [REDACTED]

### 1.3 Outstanding Priority 1 Recommendations

## 2. Audit Report

### 2.1 Background

The Garda College is the national centre for police training, development and education within the Irish State. It is a modern university campus type structure, on 8 acres within the town of Templemore, Co. Tipperary. The Garda College also has 240 acres of undeveloped land available to it within the environs of Templemore for tactical and operational training.

The Garda College provides education, training programmes and interventions ranging from M.A; B.A, B.Sc. in Police Leadership, Higher Diplomas, Certificates to Firearms, Driver Training, Public Order and First Aid Programmes. It is an accredited third level training and educational centre within the National Qualification Framework (NQF) of Ireland. In addition, the Garda College collaborates with other third level institutions in the facilitation of programmes. It is a CEPOL networked partner hosting a number of European Police training initiatives on an annual basis.

### 2.2 Review Audit Methodology and Scope

The Garda Internal Audit Service (GIAS) have reviewed the following areas of audit concern in December 2020:

- Value Added Taxation
- [REDACTED]
- [REDACTED]

An update on previous review reports was sought from the management in the Garda College.

### **3. Review Findings and Recommendations**

#### **3.1 Value Added Tax**

##### **3.1.1 VAT Status**

###### **Expected Control**

The Garda College has received the 'Official Revenue Letter' as referred to in the management response in the interim review report stating the tax status of the Garda College.

###### **Findings of Review Audit & Management Update**

A determination was received from Revenue on Monday 17<sup>th</sup> February 2020 with a summary of their opinion on the VAT treatment of both the Restaurant and Shop.

The conclusion regarding the shop is that it is accountable for VAT on the supply of goods. The conclusion regarding the restaurant is that the services supplied to students enrolled on educational courses or vocational training are VAT exempt. The exemption does not apply to services supplied to staff or visitors. The services supplied to staff and other non-students is subject to VAT at the normal VAT rates for catering.

###### **Conclusion**

GIAS is satisfied that outstanding VAT owed has been paid to the Revenue Commissioners There is no outstanding recommendation with regard to the VAT status.



### 3.1.2 VAT Payments and Balance Due

#### Expected Control

An Garda Síochána has paid all outstanding VAT amounts due to the Revenue Commissioners. The Garda College prepares and submits appropriate VAT returns on a regular basis to Revenue.

#### Findings of Review Audit & Management Update

The Officer of the Revenue Commissioners confirmed their satisfaction to accept the calculations submitted on the Shop and Restaurant VAT liability on 1<sup>st</sup> July 2020. The VAT liability was treated as a 'technical adjustment' which arose wholly from the uncertain application of EU VAT law and was therefore to be paid without penalties, publication or prejudice for An Garda Síochána.

Confirmation of the final settlement payment, €268,931, was received from the Finance & Services Directorate on 26<sup>th</sup> August 2020. No balance is due.

To date, three bimonthly VAT returns have been made, paid and accepted by Revenue;

1. July Return for the May/June period.
2. September return for the July/August period.
3. November return for the Sept/October period.

The next return is due in January 2021 for the Nov/Dec 2020 period.

#### Conclusion

GIAS is satisfied that the findings in the original audit report with respect to outstanding VAT owed have been addressed and liabilities paid in full by An Garda Síochána. There is no outstanding recommendation with regard to VAT owed to the Revenue Commissioners.

### 3.1.4 External Taxation Advisors

#### Expected Control

Since the determination of the VAT status was received and the amount due was confirmed, the contract with external tax advisors is no longer active.

#### Findings of Review Audit

The Garda College liaised with external tax advisors in completing the required calculations for the VAT liability and associated interest for 2015 – April 2020. The external tax advisors engaged with the Office of the Revenue Commissioners from February 2020 to seek approval on the finalisation of the liability.

The matter was deemed to be closed with the external consultants in September 2020. However, as Revenue had not issued the final closure letter, engagement with the external tax advisors continued.

The closure letter was finally received from Revenue on 16<sup>th</sup> December 2020 and at the time of audit the final invoice was expected from the external tax advisors to complete this contract.

#### Conclusion

The final invoice should be paid as soon as it is received to ensure no further costs are incurred by An Garda Síochána.

GIAS is satisfied that the findings in the original report with respect to VAT have been mitigated. There is no outstanding recommendation with regards to the Garda College's VAT status and amount owed.

### 3.2 Land Ownership

#### Expected Control

All outstanding lands have been transferred to the Office of Public Works (OPW). All outstanding debt has been recovered from Templemore Golf Club by Sportsfield Co.

#### Findings of Review Audit

The lease of lands by Garda College to Templemore Golf Club has been regularised.

Auditor Personnel were informed that the process of transferring the final piece of land from Sportsfield Co. to OPW is at an 'advanced stage'. Liaison is ongoing between the CAO, OPW, and CSSO, along with the relevant legal representatives to ensure the smooth transfer of lands with all issues addressed accordingly. The outstanding debt owed is €30,000 and is to be paid in two instalments.



#### Conclusion

The outstanding debt should be recovered as per the two instalment agreement. An Garda Síochána should continue liaising with OPW and the CSSO to complete the final transfer of land. This should be completed in a timely manner to minimise further costs incurred through the retention of any external legal representatives.

#### 4. Overall Conclusion

There is a small number of recommendations that remain outstanding including:

- The contract of taxation advisors
- The transfer of lands
- The Sportsfield Co. outstanding debt of €30,000

All of which have processes in place at an advanced stage that should fully resolve these issues within a short timeframe. GIAS are satisfied that the appropriate measures are in place to resolve the final three outstanding issues.

The outstanding recommendations will now be transferred to the new GIAS Implementation of Recommendations process which is being piloted in 2021.

#### 5. Acknowledgements

GIAS would like to thank the staff in the Garda College Finance, Procurement and Facilities Office and the staff in the Finance & Services Directorate for their assistance during the course of this review audit.



Head of Internal Audit (Acting)  
Date: 22 February 2021