

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 DR90



Freedom of Information Office,
An Garda Síochána, Athlumney House,
IDA Business Park,
Johnstown, Navan,
Co Meath.
C15 DR90

Teileafón/Tel: (046) 9036350

Bí linn/Join us  

Láithreán Gréasain/Website:
www.garda.ie

Ríomh-phoist:/Email: foi@garda.ie

Re: Freedom of Information Request FOI-000162-2020 Request Part-Granted

Dear

I refer to your request, dated and received on 30th April, 2020 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 copies of the most recent internal audit reports for the Donegal Division

I wish to inform you that I have decided to part-grant your request on the 27th May, 2020.

The purpose of this letter is to explain that decision.

1. Findings, particulars and reasons for decision

Upon receipt of your request, the Garda Internal Audit Section (GIAS) were contacted and copy of the audit requested by you were provided to this office. While the audit contains information relating to human resources, finance and procurement matters, it also contains additional information outside of these areas.

In this regard, I wish to advise you that I am part-granting the release of the Audit requested. A number of redactions have been applied to the attached audit and the reasons for these redactions are set out in the attached schedule of records. I now wish to explain these redactions in my correspondence below.

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.

The non-administrative records pertaining to human resources, finance and procurement along with the operational elements of each audit are considered out of the scope of the FOI Act insofar as it pertains to An Garda Síochána and are therefore is not provided in accordance with Part 1(n) of Schedule 1 of the FOI Act. This information has been redacted accordingly.

Section 37 – Personal Information

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. Personal information is defined at Section 2 of the FOI Act and includes the following:-

Section 2 – Interpretation

2. (1) *In this Act—*

“personal information” means information about an identifiable individual that, either—

- (a) would, in the ordinary course of events, be known only to the individual or members of the family, or friends, of the individual, or*
- (b) is held by an FOI body on the understanding that it would be treated by that body as confidential,*

and, without prejudice to the generality of the foregoing, includes—

- (iii) information relating to the employment or employment history of the individual,*

A number of the records contained in the audit have been redacted in accordance with Section 37 of the FOI Act which refers to personal information. I am refusing this information as I believe that by releasing same could easily identify the various individuals involved beyond their family and friends and it would be considered a breach of the confidentiality upon which

the information is being held by the Garda Organisation. I am therefore applying Section 37(1) Personal Information which states:

37 (1) *Subject to this section, a head shall refuse to grant an FOI request if, in the opinion of the head, access to the record concerned would involve the disclosure of personal information (including personal information relating to a deceased individual).*

There is a Public Interest Test applicable to section 37 of the FOI Act.

Public Interest Test

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 by employees 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 can be maintained in a confidential manner by An Garda Síochána in the context of their employment 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-000162-2020**.

Freedom of Information Office, An Garda Síochána, Athlumney House, IDA Business Park, Johnstown, Navan, Co. Meath C15 DR90

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: Garda Síochána Finance Section Public Bank Account

Account Number: 10026896

Sort Code: 900017

IBAN: IE86BOFI90001710026896

BIC: BOFIE2D

You must ensure that your FOI reference number (FOI-000162-2020) is included in the payment details.

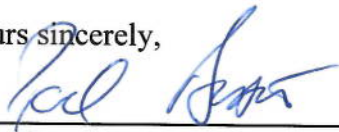
You should submit your request for an Internal Review within 4 weeks from the date of this notification. The review will involve a complete reconsideration of the matter by a more senior member of An Garda Síochána and the decision will be communicated to you within 3 weeks. The making of a late appeal 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 me by telephone at (046) 9036350.

Yours sincerely,



ASSISTANT PRINCIPAL

PAUL BASSETT

FREEDOM OF INFORMATION OFFICER

27th MAY, 2020

Schedule of Records - Donegal Division

Requester Name:

File Re: FOI-000162-2020

Page No	Description of document	Deletions	Relevant Section of FOI Acts	Reason for decision	Decision Maker's decision
1	Audit Report- Donegal Division 2018	Nil	N/A	N/A	Grant
2 to 6	Executive Summary	9	Part 1(n) Schedule 1	Out of Scope	Part Grant
7 to 9	Audit Report - Introduction	8	Part 1(n) Schedule 1	Out of Scope;	Part Grant
10	Findings & Recommendations 1	1	Part 1(n) Schedule 1	Out of Scope	Refuse
11 to 15	Findings & Recommendations 2	7	Part 1(n) Schedule 1; Section 37	Out of Scope; Personal Information	Part Grant
16 to 17	Findings & Recommendations 3	3	Part 1(n) Schedule 1	Out of Scope	Part Grant
18 to 21	Findings & Recommendations 4	4	Part 1(n) Schedule 1	Out of Scope	Refuse
22	Findings & Recommendations 5	Nil	N/A	N/A	Grant
23 to 27	Findings & Recommendations 6	5	Part 1(n) Schedule 1	Out of Scope	Part Grant
28 to 30	Findings & Recommendations 7	2	Section 37	Personal Information	Part Grant
31	Findings & Recommendations 8	Nil	N/A	N/A	Grant
32 to 39	Findings & Recommendations 9 - 13	8	Part 1(n) Schedule 1	Out of Scope	Part Grant
40 to 41	Findings & Recommendations 14	4	Part 1(n) Schedule 1	Out of Scope	Part Grant
42 to 43	Findings & Recommendations 15	2	Part 1(n) Schedule 1	Out of Scope	Refuse
44	Findings & Recommendations 16	1	Part 1(n) Schedule 1	Out of Scope	Part Grant
45 to 47	Findings & Recommendations 17	3	Part 1(n) Schedule 1	Out of Scope	Refuse
48	Acknowledgements and Sign off	1	Part 1(n) Schedule 1	Out of Scope	Part Grant

49	Appendix 1 - Categorisation of Audit Findings	Nil	N/A	N/A	Grant
		Total number of pages			49
		Total number of pages for full release			7
		Total number of pages for partial release			24
		Total number of pages being withheld			18

AUDIT REPORT

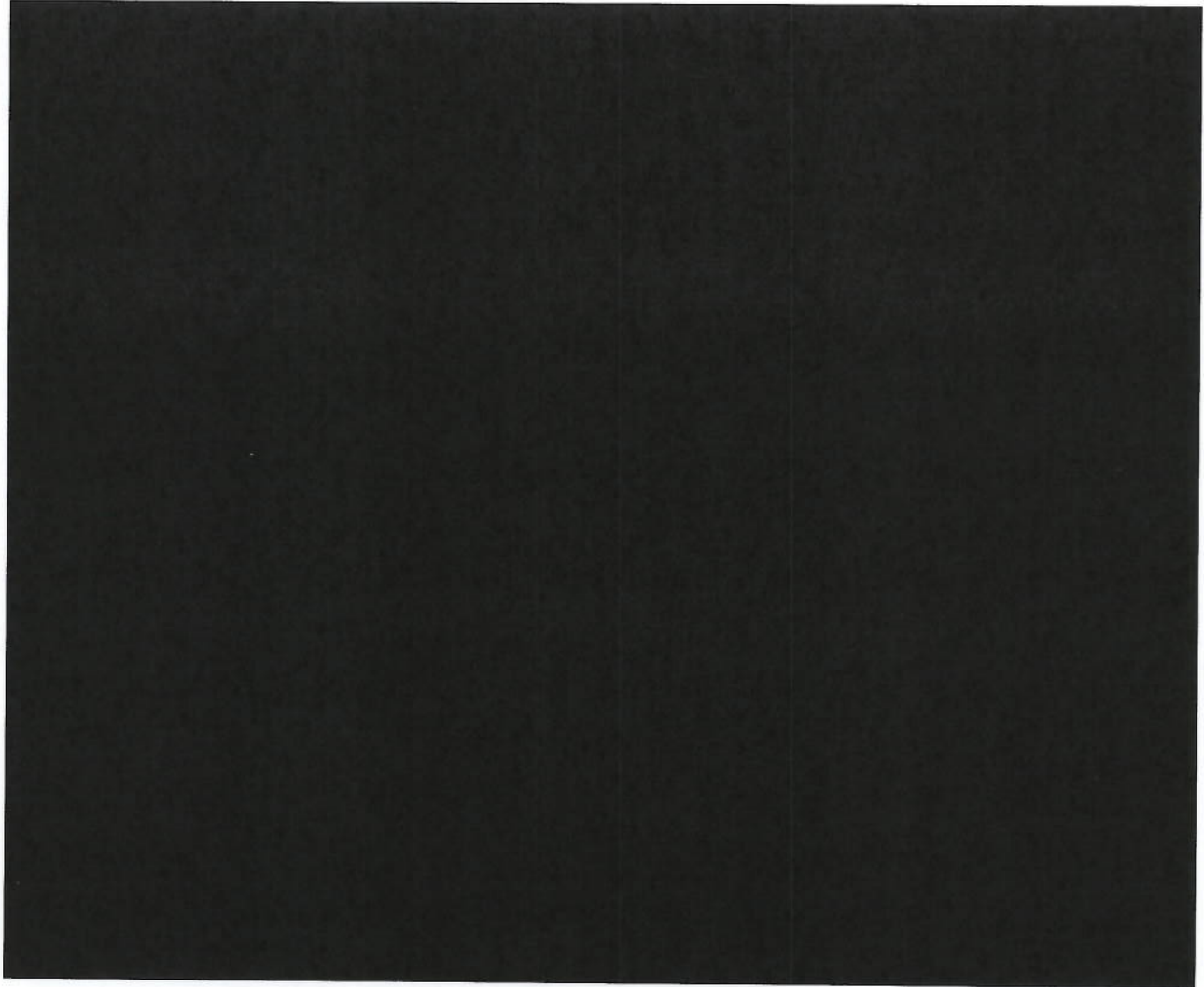


Donegal Division

August 2018

Executive Summary

Garda Internal Audit Services (GIAS) found that many of the issues raised in this Report in relation to the Donegal Division are also applicable to other Divisions throughout the Country and relate to thematic issues that the organisation as a whole is striving to address. The recommendations give direction in regard to how Divisional Management should progress these issues in conjunction with Regional Management and Headquarter Support Directorates/Sections as well as giving specific recommendations for the Donegal Division.



Personnel in the Division with responsibilities for the areas audited co-operated with the audit team and there was evidence of commitment to the organisation. While certain areas are subject to recommendations for improvement and consistency, overall some excellent practices were maintained, particularly by the District Finance Officers [REDACTED]

As a general comment GIAS wishes to remind all members and supervisors of their responsibilities to complete and update all official records in an accurate, legible and timely manner.

Management Note

Uniqueness of Donegal Division

It is recognised that the Donegal Division's location is unique in an Garda Síochána, in that it is only connected to the rest of the 26 counties by a 12km border with County Leitrim, making it essentially an island, both geographically and from a policing perspective. In comparison, there is a land border of approximately 155 kilometres and a sea border of 48km with Northern Ireland. With an area of 4,861 km², Donegal Division comprises a unique mix of urban, rural, Border (the Division borders the major population centres of Derry and Strabane with a combined population of 150,497 and has 93 border crossings, of which 8 are major arteries), islands (there are four inhabited offshore islands with a permanent population of 595) and Gaeltacht (5,929 persons living in Gaeltacht areas who speak Irish daily), all requiring a policing service. This diversity and isolation does place additional stress on service provision in Donegal as it does not have easy access to resources from surrounding Divisions in the event of major incidents or major policing operations.

The population of Donegal in 2016 was 158,755. However, the population increases significantly during holiday periods, primarily by residents of Northern Ireland who traditionally own holiday homes in Donegal. While an influx of persons during holiday periods is not unique to Donegal, what is unique is the scale of the population increase. The number of vacant holiday homes in the Donegal Division (11,288) represents 13.4% of the housing stock in Donegal. This compares to a national average of 3.1% (source Census 2016).

Audit Opinion

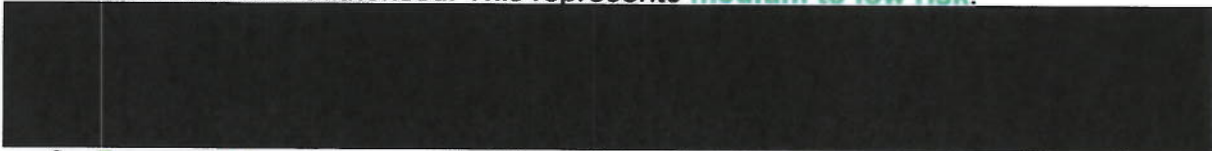
GIAS can provide **limited assurance** that the internal management and control systems in place to manage the Donegal Division are adequate.

In relation to specific audit objectives GIAS can provide;

1. **Limited assurance** regarding the deployment of staffing resources to align with the Policing Plan and to best fit the strategic goals. This represents **medium to high risk**.

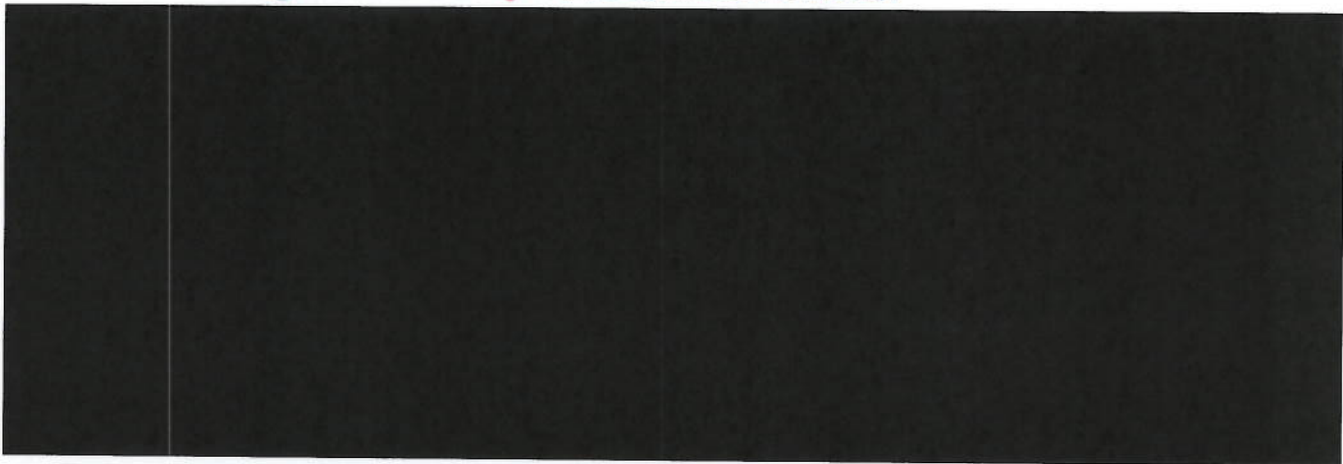


5. **Reasonable assurance** in relation to indirect staffing costs to ensure they are controlled and authorised. This represents **medium to low risk**.



8. **Reasonable assurance** that financial and accounting systems are adequate to ensure that expenditure is correctly recorded and properly allocated. This represents **Low risk**

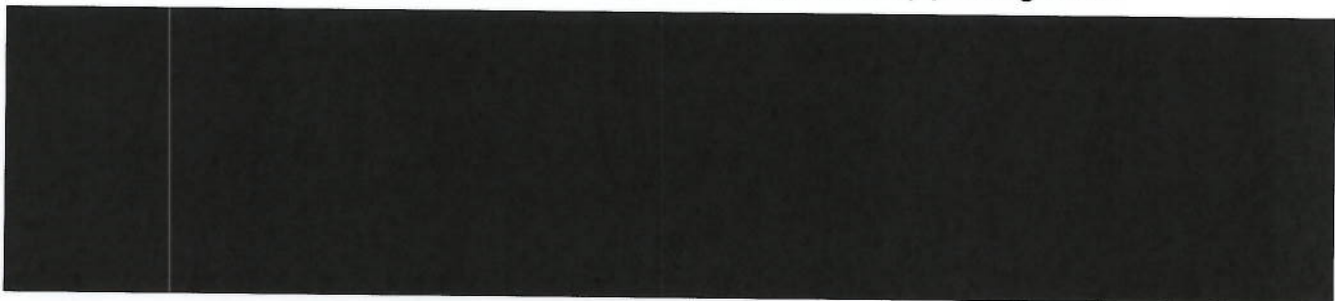
Main Findings and **Priority 1** Recommendations:



Resources

Reductions in resources were raised with the audit team.

Cognisant of the planned Organisational Development and Capacity Improvement¹, and of the recommendations from the Garda Inspectorate Report (November 2015)², it is suggested that the maximum number of Gardaí be assigned to front-time policing duties with “*direct contact with the public*”. Administrative roles should be undertaken by administrative staff to the fullest extent possible to allow Garda Members to be redeployed from non-operational posts to perform high visibility policing roles.

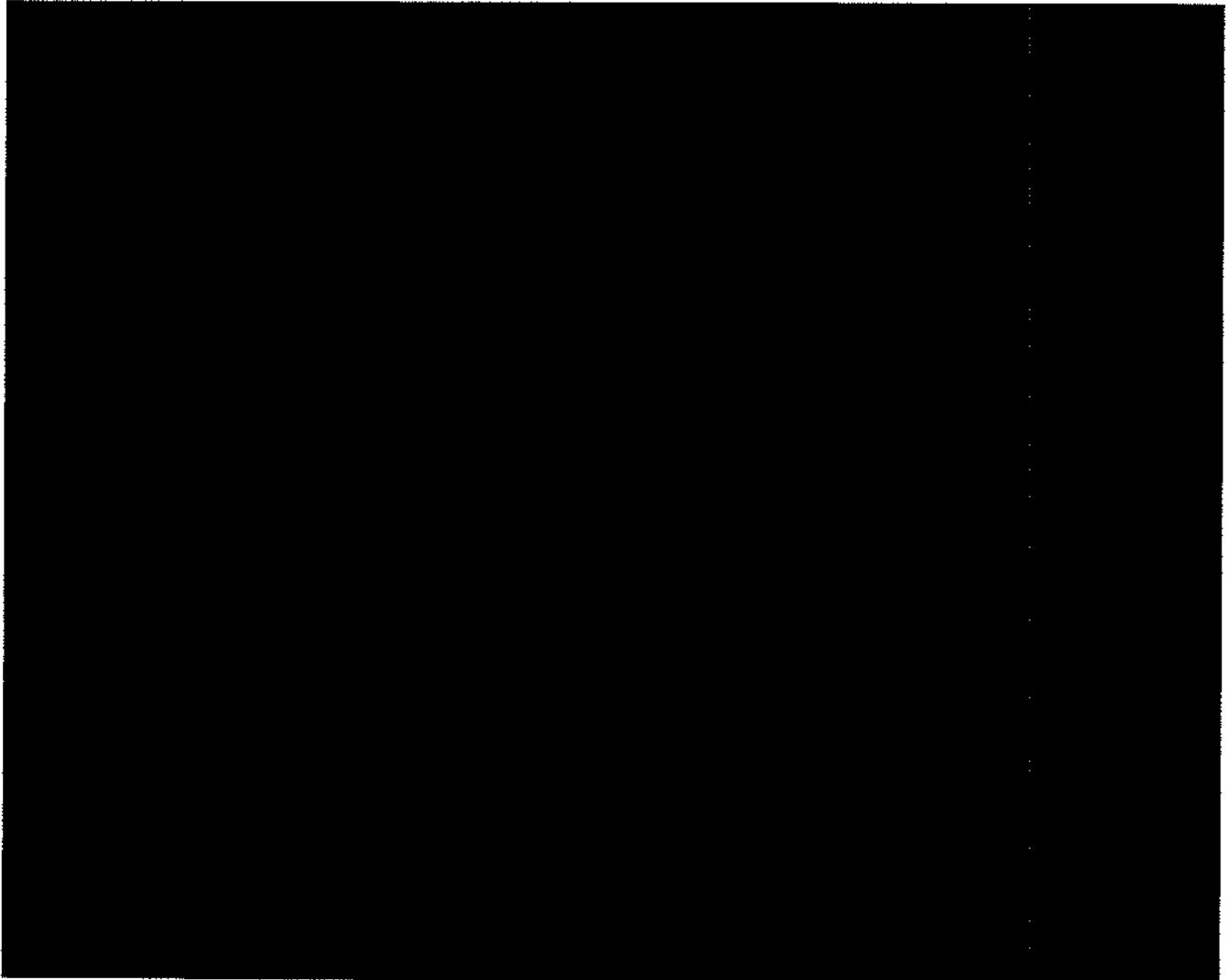


¹ Policing Plan 2017: Organisational Development and Capacity Improvement

Absence Management

Strict monitoring of all absences is encouraged at Divisional level and absence should be discussed at management meetings. Management of absence including sickness, light duties and leave should be included periodically in local Inspections and Reviews (HQ59/14).

Property Management



Garda Internal Audit Service – Donegal Divisional Audit Report

Audit Report

Introduction

This Audit Report represents the results of an audit of the management and control systems applied by the Donegal Division. The audit field work was carried out in November/December 2017 and this was followed by the appropriate analysis and compilation of findings by GIAS.

This Audit Report considers any issues found as a result of the audit testing undertaken. It examines the levels of control that exist and offers an overall opinion on the effectiveness of the control systems, so as to provide the necessary assurance to Management. This Report recommends corrective actions in order to improve the control systems and to mitigate the risks found. The opinions of Management on the findings have been sought and incorporated into the final Report.

Background

The Division was last audited in December 2011 at which time three **high risk** issues were identified. These issues were:

- **Non Compliance with Procurement Procedures**

Divisional Resources – Staff

The Divisional Headquarters is based in Letterkenny and the District Offices are in Letterkenny, Milford, Bunrana and Ballyshannon. Chief Superintendent T. McGinn is assigned to the Division. At the time of the on-site visits, staff that are allocated to the Division comprised:

- Garda staff – 1 Chief Superintendent, 4 Superintendents, 7 Inspectors, 47 Sergeants, 332 Gardaí and 19 Garda Reserves.
- Civil Servants (whole time equivalents) – 4 Executive Officer and 23 Clerical Officers.

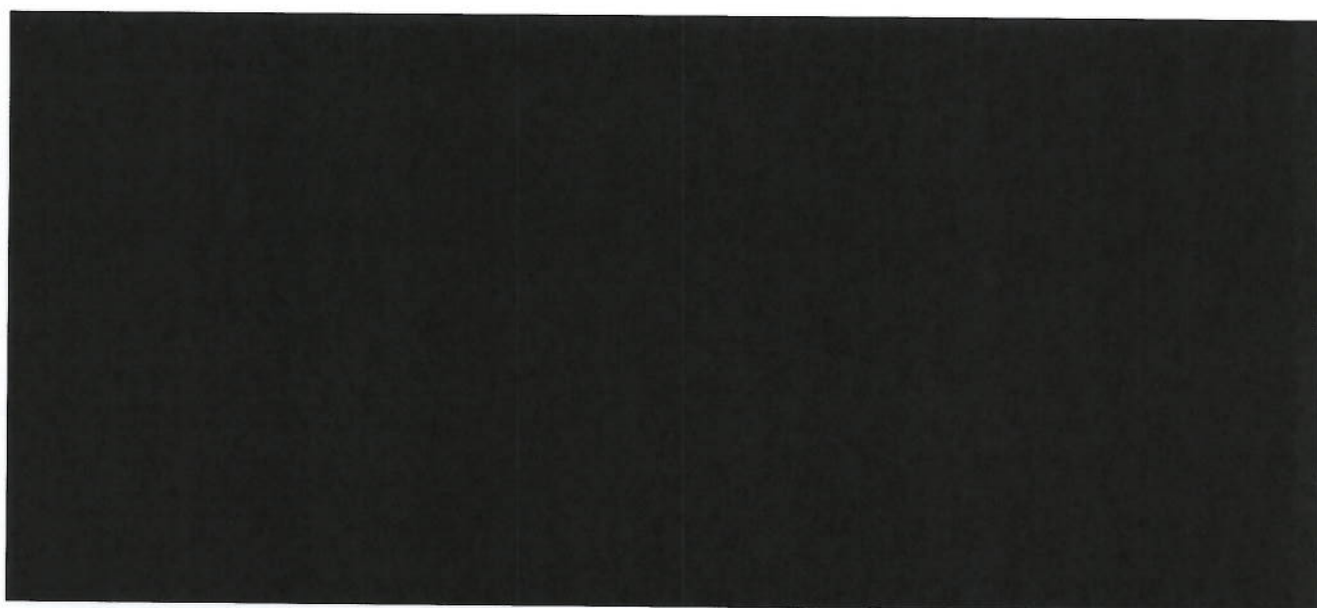
It was brought to the attention of the audit on a number of occasions that staff numbers, particularly at supervisory levels, have continually reduced in recent years. In some stations there are a number of positions allocated to light or restricted duties and in addition no probationers have been allocated to some Donegal Districts for a number of years.

Divisional Resources - Vehicles

Figures provided to GIAS from Transport Section indicated that in 2017 there were 60 vehicles allocated to the Division comprising of:

- 45 cars (including 18 unmarked cars);
- 10 vans (including 4 unmarked vans);
- 1 motorbike
- 1 minibus

At the time of the audit there were 3 motorbikes attached to Donegal Division. This has now reduced to 2 as the motorbike attached to Donegal Town was declared 'end of life' during Q1 2018.



Offices Examined

Chief Superintendent McGinn has responsibility for the operational and administrative policing of the Donegal Division at the time of audit. Audit testing was undertaken at the Divisional and District Headquarters in Letterkenny and the District Headquarters in Milford, Bunrana and Ballyshannon. Testing was also undertaken in Glenties and Burnfoot Garda station

Audit Methodology and Scope

Audit Scope

GIAS audits use a risk-based approach including a level of compliance testing and verification as part of the audit methodology in accordance with the Standards for the

Professional Practice of Internal Audit as set out by the Chartered Institute of Internal Auditors.

This audit focused on the systems, processes and controls in operation over the Donegal Division with specific reference to financial and property domains. The audit involved on-site visits and the carrying out of tests on the operation of the control environment.

In addition to the examination of the Division, audit questionnaires and testing methodology have been designed to allow for the examination of overarching thematic issues across the whole Organisation. These issues in the Audit Plan include;

- Staffing;
- Procurement;
- Fleet management;



General Audit Objective

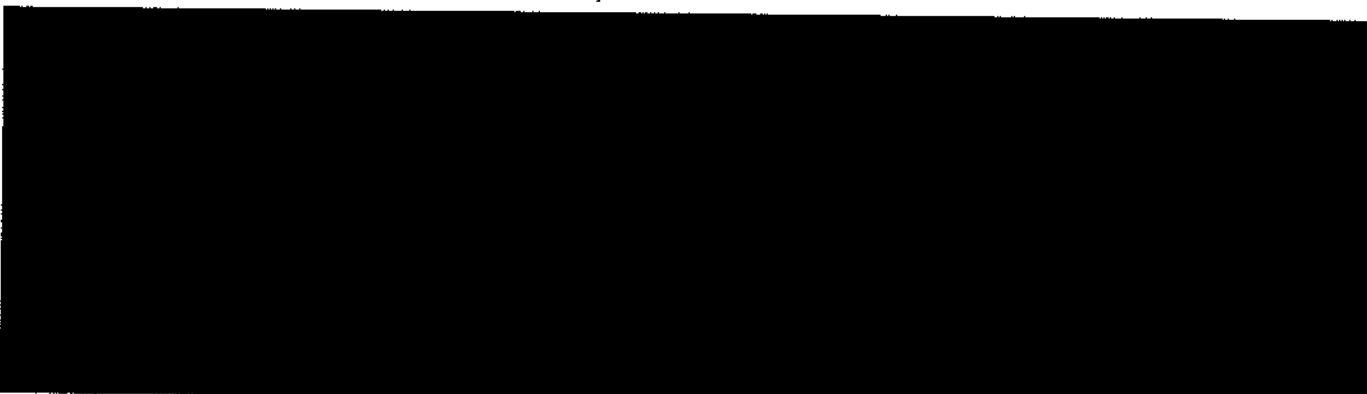
The objective of the audit was to ascertain whether the systems in place in the Donegal Division were adequate

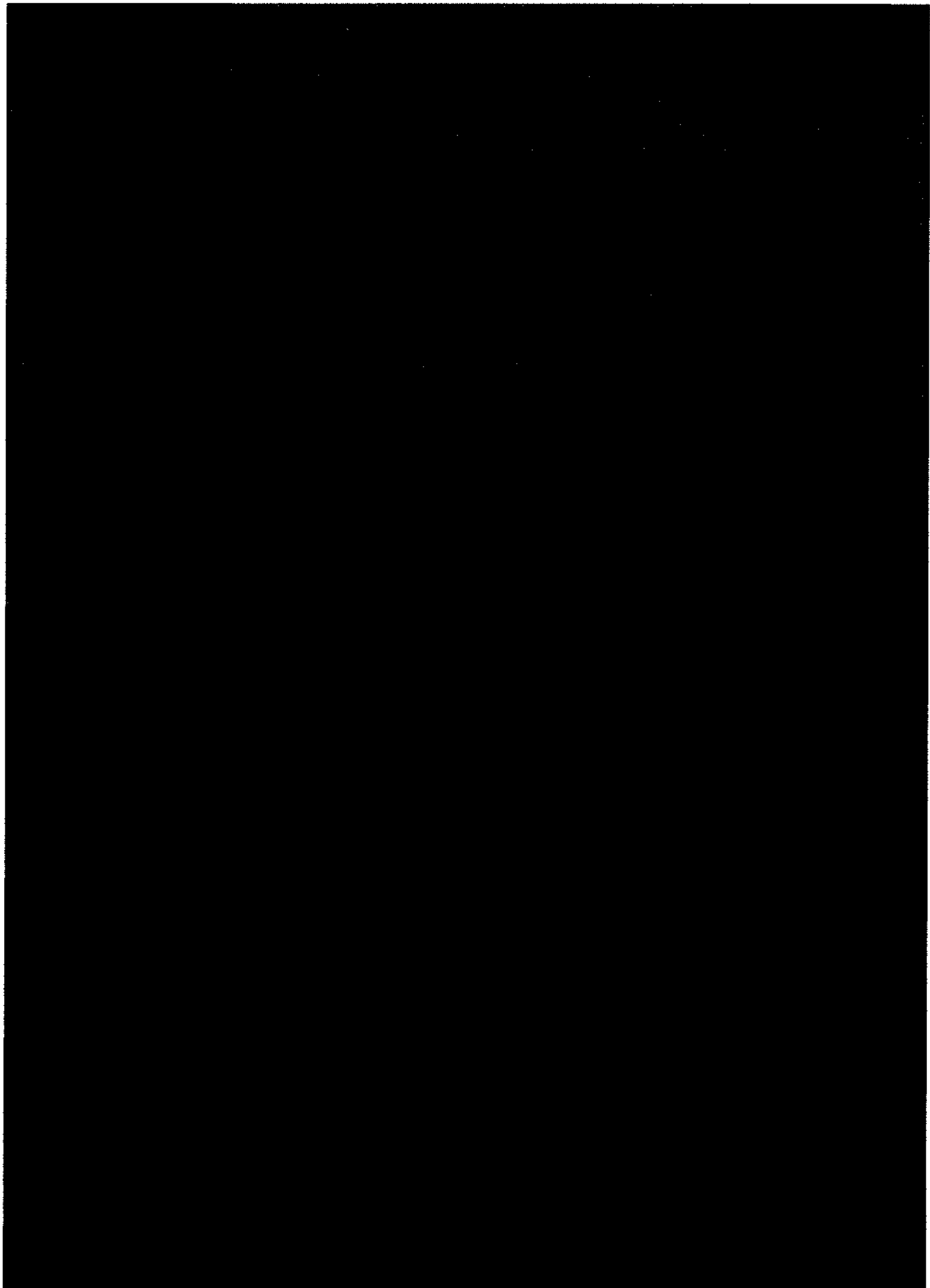


Nature of Findings

In the course of the audit a number of matters came to light and these have been documented in this Report. Management and staff should not view these findings as criticisms but matters which GIAS are drawing attention to in order to assist the overall management of the Division.

The recommendations made are classified by Priority, which reflects the need for and the recommended urgency of addressing the issue found. (See Appendix 1 for an explanation of the classifications used).





2. **Sickness absence, Annual Leave, Attendance**

2.1 Sickness Absence

Sickness absences are recorded:

- On the software packages 'Peoplesoft' and 'SAMS' in respect of civilian staff and
- On 'SAMS' software for Garda members. Members D.5 (personnel record) are updated on their return to duty.

In all four Districts sickness files sampled were maintained in reasonable order and up to date. There was some evidence of late receipt of medical certificates from sub-stations. A sample of long term absence files was examined and it was noted that while there are occasional delays in submission of notifications, the majority of cases are being managed in a reasonable manner. Sickness and other leave is verified with members A85 forms.

Absences and returns to work were found to be managed satisfactorily with supervisory and evidence of some CMO follow up. There was however, some evidence of supervisory members not completing absence records (SR1, etc.) correctly.

Ballyshannon

In Ballyshannon a number of members on long term illness were not forwarding medical certificates in a timely manner.

Letterkenny

In Letterkenny District it was noted that of 20 members on light/restricted duties, only 4 had expected return to full duty dates recorded. [REDACTED]

[REDACTED] In advance of the audit, a local inspection had uncovered up to 15 instances where absence was incorrectly reported / recorded, with resulting overpayments to members, which are being dealt with by the [REDACTED]

Buncrana

In Buncrana District there are occasional delays in receipt of medical certs from members. SAMS was reasonably up to date and recorded contacts with members. The sample revealed [REDACTED] time of audit had been absent for a number of days without SR1 completed or medical cert provided. [REDACTED] had a significant number of absences over the last year with no certificates provided. It is not acceptable to be absent without required notifications, however, it is acknowledged that the Superintendent has made contact. This matter is likely to require escalation to HRPD / CMO for guidance in the near future.

Light / Restricted duties and Long term absence

While it is acknowledged that ill health is unavoidable and outside the direct control of the Divisional Officer, effective absence management and return to work is a combined effort between line management, HR and the OHS which has a key role to play in a structured return to work. Flexibility in the return to work should include the timing and clarification of what is expected of the returnee, setting targets and provision for regular reviews. In addition to any impact on the member concerned, one of the risks for the Garda organisation where the return is not planned is the perception that staff who do not want to do 'front-line' duties or who have a poor work ethic can be seen to have a 'cushy number' on light duties for lengthy periods. This can have a knock-on effect on other staff morale.

2.2 Annual Leave

The regulations concerning Annual Leave and Absences from Duty are governed by Chapter 11, Sections 11.2, 11.3, 11.8, 11.10, 11.19, 11.29, 11.31, 11.32, 11.33, 11.34, of the Garda Síochána Code, Volume I (5th Edition). The Management of Departmental Records in An Garda Síochána is set out in HQ Directive 11/2009 which outlines that certain listed departmental documents, including Annual Leave Records, must be retained for a period of 10 years.

A sample of members' annual leave sheets (D9) were examined as part of the audit fieldwork. It was found during audit fieldwork that there were different but well managed systems in place for the monitoring of Annual Leave.

2.3 Attendance

Civil Servant staff use the electronic clocking system and this is generally monitored by an Executive Officer, (EO) in the Divisional Office. In preparation for the new Roster and Duty Management (RDMS) project, a temporary member of clerical staff has set up an extensive template to record all aspects of attendance / absence.

Recommendations

Priority 1 - Restricted Duties and Long Term Absence

GIAS acknowledges that matters related to occupational injuries and structured returns to work are in the first instance matters for the Occupational Health Service and may not be in the control of the Divisional Officer. However, the Divisional Officer should maintain regular contact with HR and the Occupational Health Service so that personnel returning from lengthy absences can be encouraged to resume as full a working life as possible within reasonable timeframes in consultation with management. Certification of restricted/light duties should be reviewed at least within six months. The performance of members on restricted duties should be the subject of continuous review and report by direct supervisors. Where it is considered that the member cannot return to full duties and/or is not making an adequate contribution to the work of policing, then it is the responsibility of the District Officer to bring this firstly to the attention of the member concerned and the Chief Superintendent, and secondly to the attention of HR and the Occupational Health Service. GIAS recommend that the Divisional Officer should immediately seek decisions from the Chief Medical Officer in regard to the 20 staff on light duties to ensure that they return to full duties in a reasonable period of time.

Strict monitoring of all absences is encouraged at Divisional level and absence should be discussed at management meetings. Management of absence including sickness, light duties and leave should be included periodically in local Inspections and Reviews (HQ59/14).

Corporate Recommendation

Questions around the appropriate procedures for managing members on long term sickness absence and for those returning to work on light or restricted duties arise

across the Garda organisation. They should be included in discussions around resources in risk registers and dealt with at a Corporate level. Where it is considered that the member cannot return to full duties and/or is not making an adequate contribution to the work of policing other solutions including, early retirement, retirement on ill-health grounds, shorter term or work sharing on reduced pay, or dismissal can be considered.

Priority 3

Sickness Absence

GIAS reminds management to ensure that each instance of sickness is accurately and timely recorded and inputted correctly on both Peoplesoft and SAMS, and is accurately transferred to the member's personal files (D.5).

Annual Leave

Applications for leave should be dealt with in compliance with Code Chapter 11. Members and supervisors are reminded to accurately record and sign official documents.

All sick leave records (SR1) and Annual Leave Records (D9) should be cross checked against members A85's at the end of each roster to ensure accuracy.

Management Response

A Divisional EO has been allocated to Donegal Division since March 2008.

There is regular consultation between the Divisional and District Officers in Donegal Division with HR and Occupational Health in relation to encouraging members to resume duty within reasonable timeframes. It is submitted that any criticisms, however minor, in relation to record keeping regarding sickness e.g. delays in submitting SR1s are significantly influenced by lack of supervisors at Sergeant rank.

Absence Management is always on the agenda for Divisional Management meetings.

Members on Light Duties:

As a proportion of the complement of personnel in the Donegal Division, the number of members on light/restricted duties or long term sick represents a considerable drain on resources. Every effort is made by local management to return members to full duties at the earliest possible opportunity. Despite requesting CMO reviews, attending case conferences and encouraging members to resume full duties, there is nothing further that can be done by local management to reduce the numbers on light/restricted duties. It is submitted that the matter requires escalation to see how the organisation can better deal with members on long term sick with a view to either

dispensing with their services or giving medical discharges. This is a matter which will be highlighted in the Divisional Risk Register going forward.

It is agreed that absence management should be periodically reviewed in accordance with HQ 59/14.

3. Resource Allocation

In discussions across the Division, concerns were raised regarding the availability of resources. Issues identified included the reduction in overall numbers, particularly at supervisory levels, reduction in vehicles available

On the 26th January 2018 a report was completed on the resource allocation of all members working in the Donegal Division from 7am on the 26th of January to 7am on the 27th of January. This report includes members on regular duties, Detective duties, Specialist Units, High Visibility patrolling, administration, other duties and court duties. This report does not include sick leave, toil, or annual leave. The full allocation supplied by the Donegal Division is attached in the Appendices.

The allocations of Garda members for the Donegal Division are as follows. The number of Garda members on front desk duties is 13% of the total allocation. The number of members on high visibility patrolling is 56% of the allocation.

Table 01 – Resources Donegal Division

Summary

	Strength Gardaí & Sergeant	Front Desk Duties	Other Duties	Detective Duties	Patrolling and High Visibility Policing	
Ballyshannon	44	7	4	5	28	
Buncrana	28	4	7	1	16	
Letterkenny	68	8	28	4	28	
Milford	41	5	6	1	29	
Donegal	181	24	45	11	101	
		13%	25%	6%	56%	100%

Source – Divisional Office, Letterkenny

Finding: From the table above it can be seen that of a total strength of Gardaí and Sergeants on duty on the day of the testing of 181 members, 101 or 56% were available for patrolling and high visibility policing. While this compares favourably with some other areas audited, it is not optimum.

The Modernisation and Renewal Programme 2016-2021 will reform An Garda Síochána over the next four years to ensure the organisation can meet present and future challenges³. The initiatives set out therein will see, among other reforms:

- Gardaí being visible and spending more time engaging with the community to enhance their safety.

The Divisional Clerk, Divisional EO, District Finance Officer/SO and Clerical Officers are a valuable asset and strength to the Division, supporting the role of the Divisional and District Officers. Unless there is a specific need for the use of policing powers, it is likely that if reviewed some additional non-operational positions could be released to visible operational duty and community engagement. The objective, in line with the Policing Plan for additional redeployment, would be to relieve District Officers of some bureaucracy, optimise the use of members on operational policing duties, increase the use of police support staff/civil servants, and enhance the level of control and accountability.

Recommendations

Priority 1

Cognisant of the plans for Organisational Development and Capacity Improvement⁴, and of the recommendations from the Garda Inspectorate Report (November 2015)⁵, it is suggested that the maximum number of Gardaí be assigned to front-time policing duties with “direct contact with the public”. Administrative roles should be undertaken by administrative staff to the fullest extent possible to allow Garda Members to be redeployed from non-operational posts to perform high visibility policing roles.

It is recommended that Sunday working should be monitored to ensure compliance with policy and the organisation of working time requirements. Sunday working should not be authorised unless in full compliance with the garda policy (maximum of 5 Sundays in any ten weeks). The level of overtime working on Sundays should be reviewed by Divisional management to establish whether it is justified / sustainable.

Priority 2

It is recommended that the Civil Service staff should be developed through performance management training and mentoring in order to enhance their skills and allow them to perform in new roles at a higher level and contribute to the Renewal programme and to relieving the administrative burden on management.

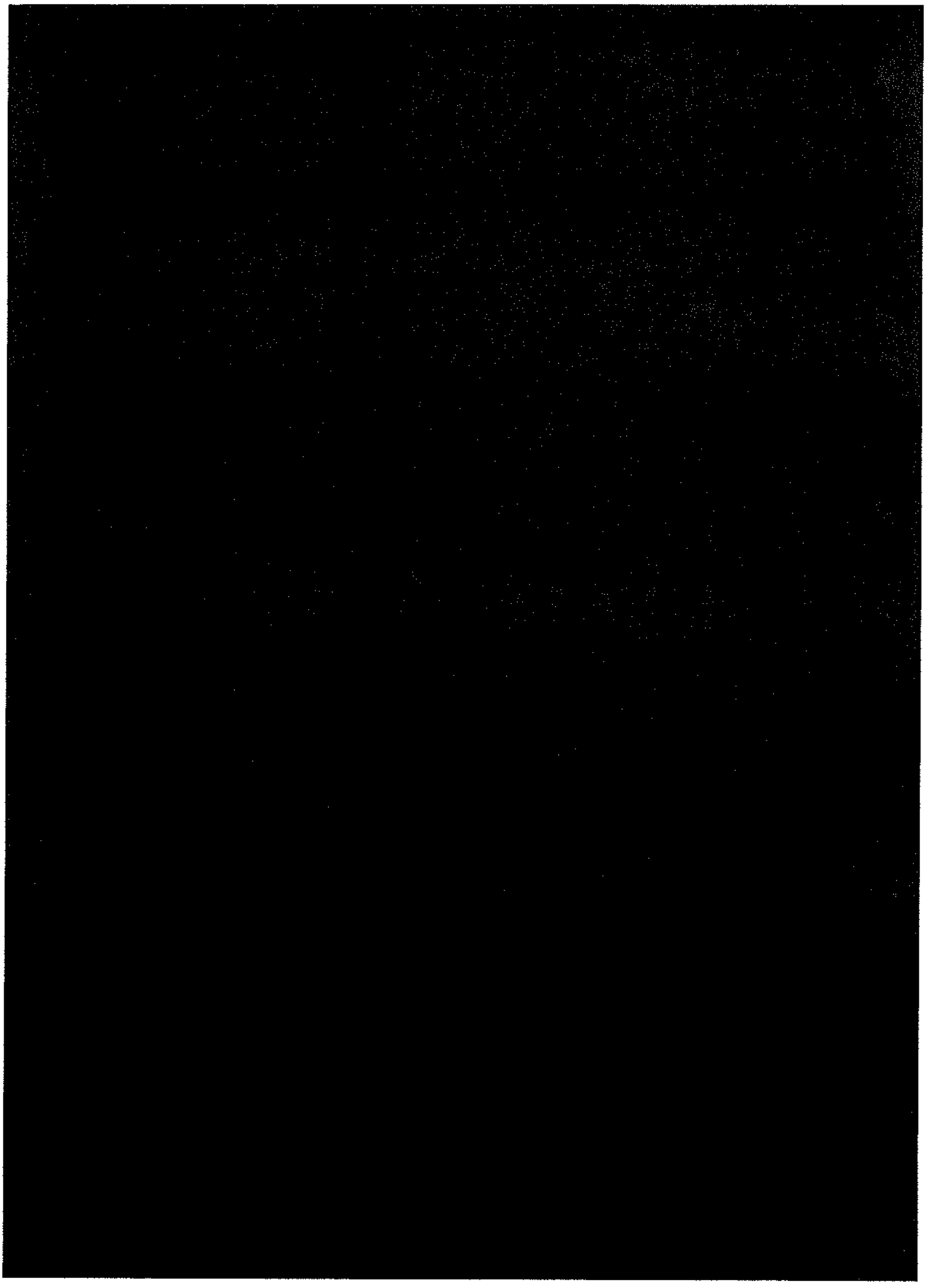
Management Response

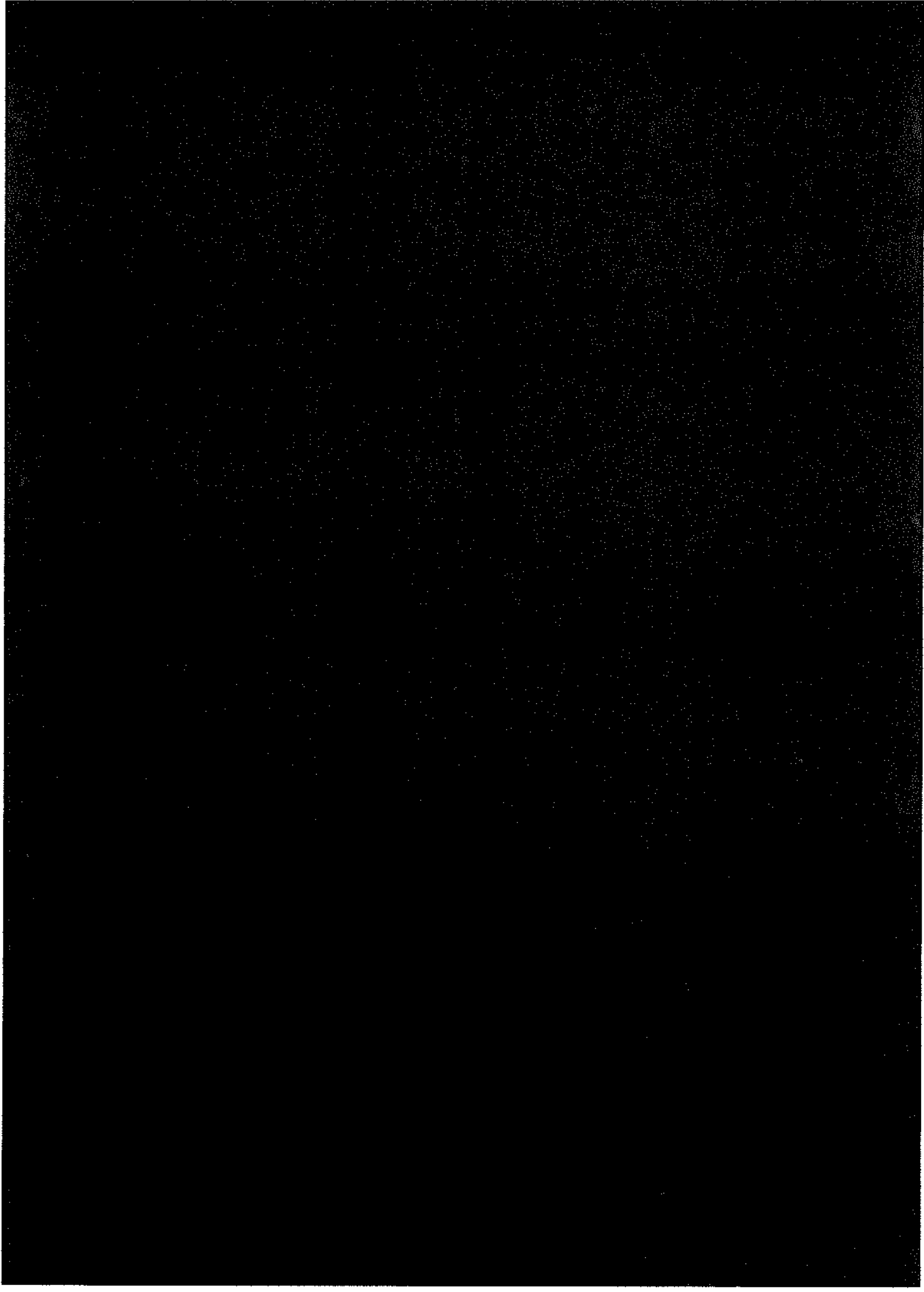
It is acknowledged that the figure of 56% of operational members being on patrolling and frontline duties on 26/1/18 is not optimum but that it compares favourably with some other areas. However, it is submitted that the Donegal Division has not benefitted significantly from the resumption of Garda recruitment in 2013. The current complement of personnel is 395 sworn members. This represents a reduction of 96 members of all ranks compared to January 2009. More worrying has been the significant reduction in supervision levels in Donegal Division, down from 74 Sergeants in January 2009 to its current figure of 44. Given the significant reductions in personnel, it is hardly surprising that the proportion of personnel allocated to patrolling and high visibility is sub-optimal. Any additional sworn members allocated to the Division are allocated to high visibility frontline policing duties.

In the past year, 5 sworn members have been replaced by non-sworn clerical staff and returned to frontline policing duties.

It is acknowledged that 42% of members worked in excess of 26 Sundays during the year. It is submitted that the majority of that 42% were only marginally over the 26 rostered Sundays and that swapping Sundays may account for some of the disparity. It is further submitted that the current mechanisms for tracking the number of Sundays worked are extremely cumbersome and it is hoped that the upcoming Roster Management system will address the issue.

It is agreed that civil service staff should be developed and that appropriate training should be provided to non-sworn staff upon appointment to ensure that they are trained to perform the jobs that they are required to do. At present, this is not the case. Training should be provided prior to allocation.





5. Procurement

The Minister for Public Expenditure is committed to ensure that public procurement is conducted efficiently and economically and in a manner that is compliant with Irish and EU procurement law. Where appropriate structures, procedures and practises are not in place significant problems and risks can arise, resulting in delays, financial exposure and potential litigation.

Station Services

GIAS were advised that all contracts for Cleaning, Landscaping and Window Cleaning are in place and are monitored closely by the Divisional Office in Letterkenny Garda Station. GIAS were informed that all of these contracts were approved by the Procurement Section, Garda Headquarters and are in accordance with Procurement Policy and Guidelines.

- i. The Cleaning services contracts are to June 2018 and will be due for re-tendering during 2018 through the Procurement Section and the Office of Government Procurement.
- ii. Contracts for Landscaping were awarded in 2017 and a new RFT has been published in eTenders for the 2018 contract;
- iii. A new contract in respect of Window cleaning was awarded in November 2017 for one year.

Towing

As discussed above, there is currently no contract in place for the towing and storage of vehicles in the Donegal Division. At present there are local arrangements with local providers as the Tendering process has been challenged in court on a number of occasions. The local arrangements appear to be functional however, they do not comply with national policy and it is recommended that when the latest High Court Proceedings are completed the Donegal Division enter into a contract with the winning tender. The longer an Garda Síochána defers the formalisation of a contract, the greater the incentive for the range of suppliers to decline to participate in a competitive process and implement the necessary procedures to enable the Division to comply with Government and EU requirements.

Compliance with Irish and EU procurement requirements is a legal obligation and may also provide an opportunity for cost savings.

General

Discussions during the audit revealed a number of concerns regarding quality and value in locally engaged services. In general terms, the move from local service

Seirbhísí gairmiúla póilíneachta agus slándála a sholáthar le hiontaoibh, muintín agus tacaíocht na ndaoine ar abhfreastalaímid
To deliver professional policing and security services with the trust, confidence and support of the people we serve

providers to larger Divisional and National Contracts has been perceived as a reduction in level of service and value for money. For example, previously, when gardening and cleaning services were obtained on a local level they were tailored to the exact needs of each individual station. The local service provider liaised directly with the Sergeant/Member in Charge. The previous local set up allowed for closer monitoring of the service, a site specific service as opposed to the generic model of a Divisional contract. In addition, payments made locally by District Officers allowed for the management of payments against service and tracking payments to service providers more easily.

The geographical size of the Donegal Division (even when broken into lots) renders it difficult to get a service provider able to provide an individual service of high standard to all locations in the contract for the lowest price possible to win the contract. In the evaluation of contracts, the price appears to be loaded with higher marks than quality of service and therefore the bidder with the lowest price will more than likely be more successful in any tender process.

The Divisional Office are in contact with the Procurement Section, Garda Headquarters in relation to any complaints/queries regarding towing services, invoices and all payments are monitored and checked locally. There have been some issues in relation to towing companies overcharging and also increasing their fees locally, but GIAS was informed that these issues have been forwarded to Procurement Section, Garda Headquarters for processing. In respect of the increase in fees charged, procurement section has indicated to the Divisional Office that some minor increases are acceptable.

Recommendations

Procurement Committees must oversee compliance with Statutory Instrument 329/06 European Communities: Award of Public Authorities Contracts 2006 and other regulations.

The Divisional Procurement Committee is an important link between activity 'on the ground' and the Procurement Section. It should be reactivated and include a mix of Garda and civil servant personnel representing the Districts and chaired by the Divisional Officer. Meetings should be held on a reasonably regular basis and minuted. While some contracts are Regionally based, adherence to contract by suppliers should be strictly overseen by AGS through the DPC. Any concerns or issues arising should continue to be brought to the attention of the Divisional Procurement Committee and if appropriate followed up through the Garda Procurement Office.

Priority 1

There have been several attempts to tender and put in place a Divisional Towing contract. Each tender has ended up at Court. This is a matter of concern. The Division must work with Procurement Section to ensure compliance with legal obligations in this regard.

Priority 3

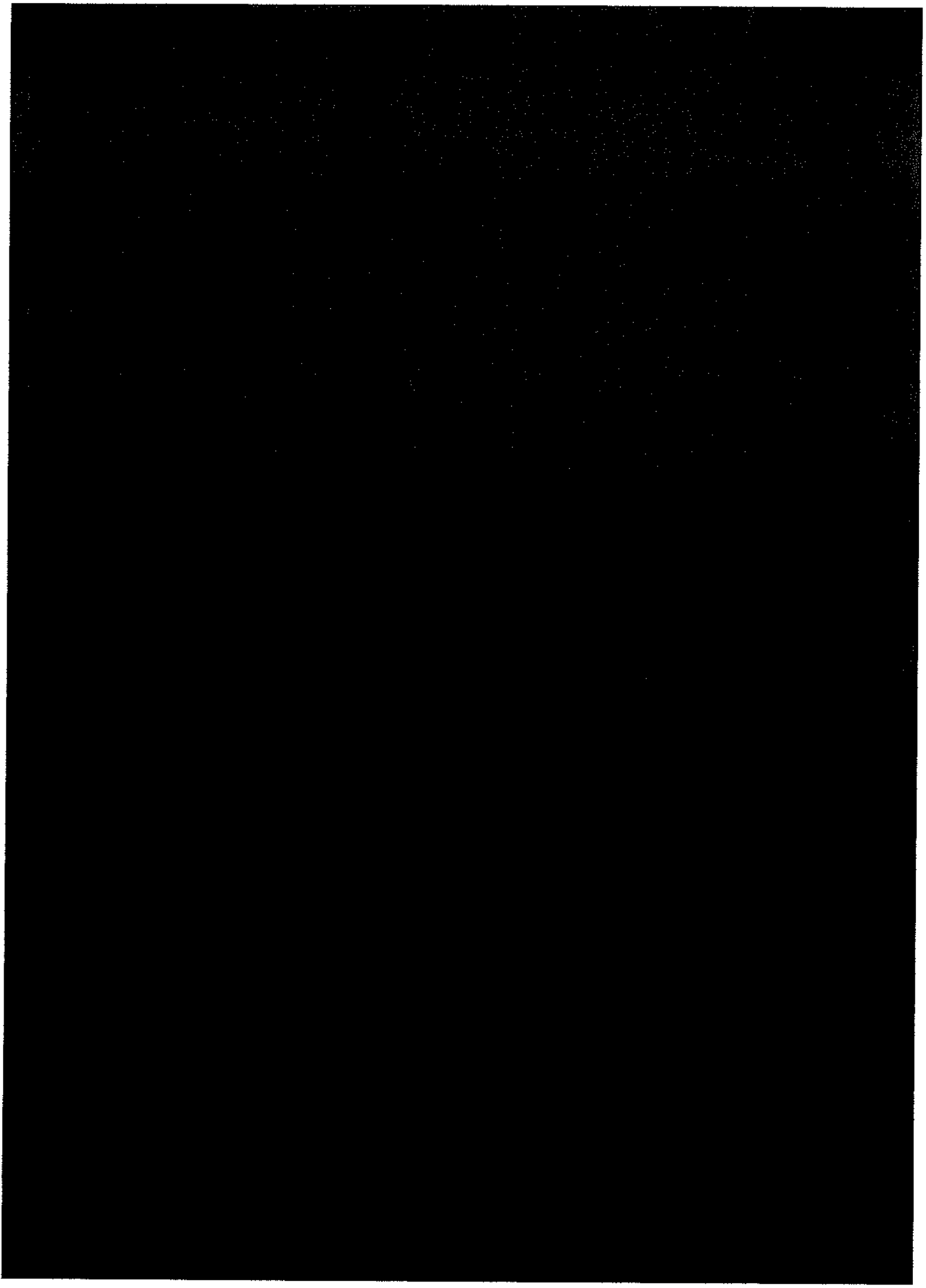
GIAS recommend that the DPC should consist of the Divisional EO (and where applicable HEO) and each of the District Finance Officers. The Committee should have an opening meeting at the beginning of the year; this opening meeting should be attended by the Chief Superintendent to underpin the importance of the DPC. Regardless of whether contracts are due to expire or not, the Committee should meet on at least a quarterly basis and proceedings should be minuted.

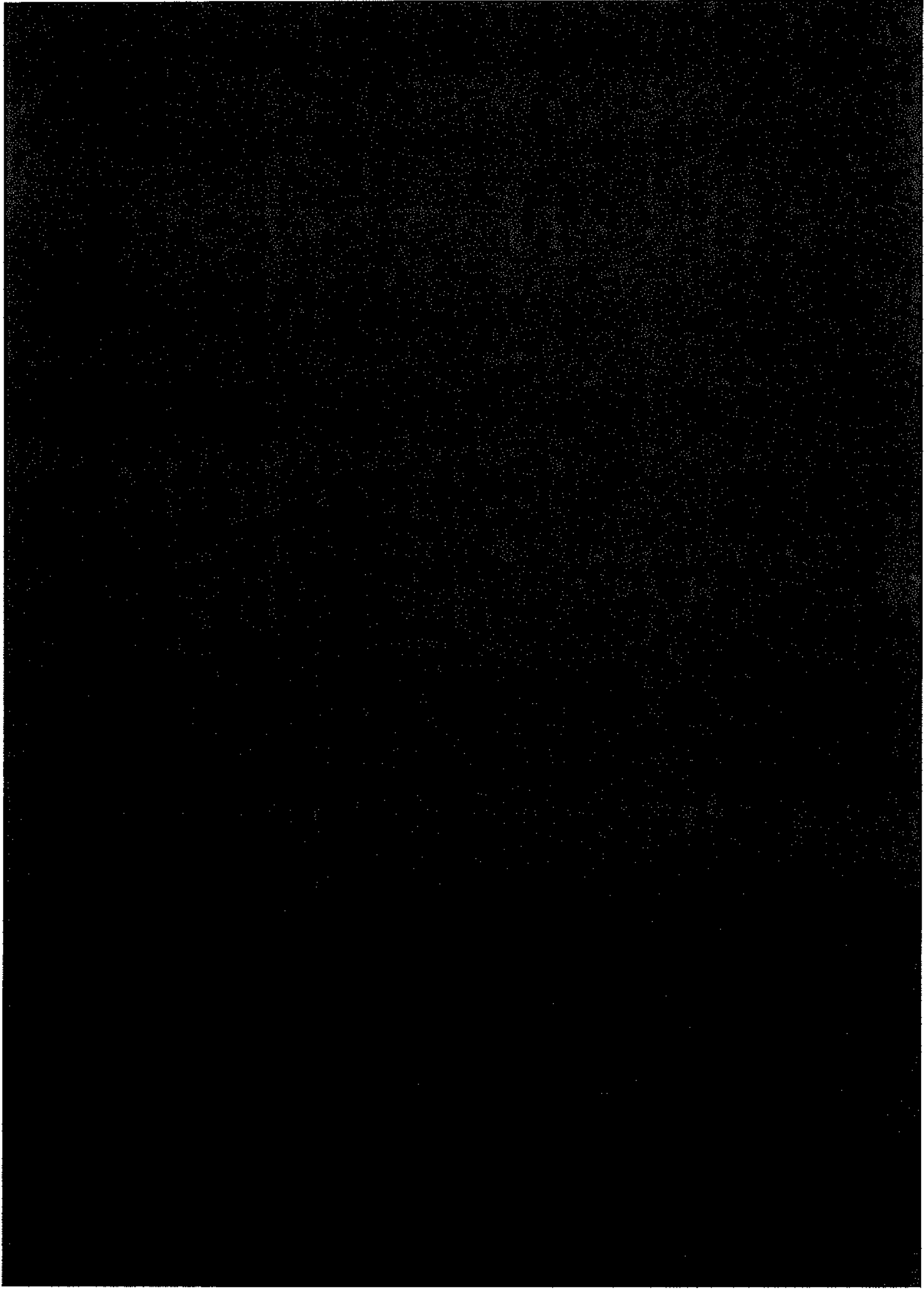
It is recommended that the DPC analyse expenditure in order to identify opportunities for inviting tenders for additional goods/services and evaluate contracted services being provided, etc. The DPC should also keep a record of the expiry dates for contracts, and liaise with Procurement Section to ensure the timely implementation of contracts, compliance with the terms of contracts and engage in the preparation of tenders as appropriate.

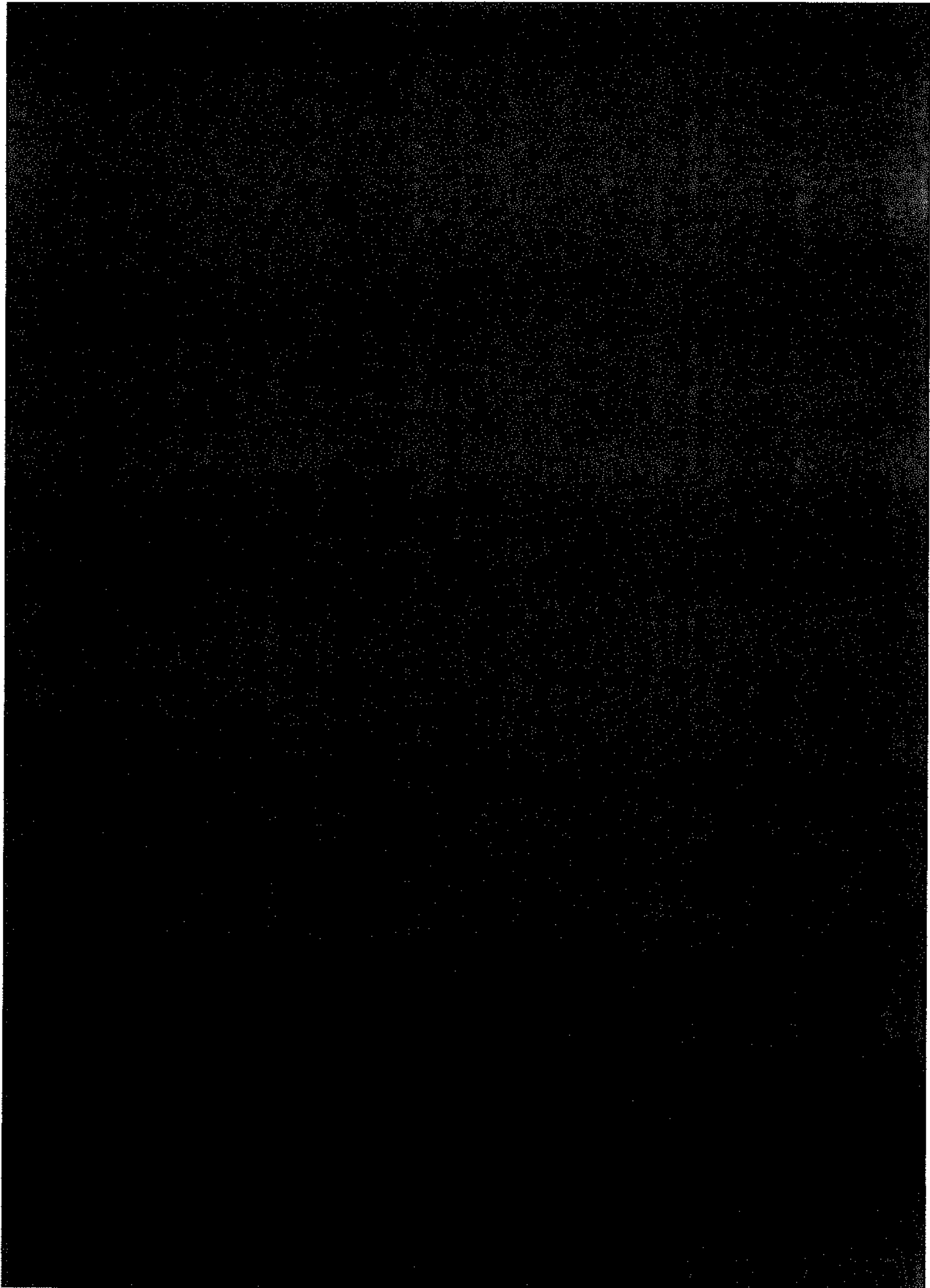
Management Response

While the findings in relation to procurement are accepted, as stated previously, it should be pointed out that the lack of a towing contract is not due in any way to lack of effort of Divisional Garda management. Garda management are eager for a towing service contract for Donegal Division to be entered into and feel that a Regional contract with a single lot would be worth exploring.

The recommendation regarding the conduct and membership of the Divisional Procurement Committee is correct and will be taken on board. A new DPC will be constituted in Q3 consisting of the Divisional EO and the District Finance Officers. The views of sworn members will be sought by the committee on occasion to ensure that operational needs are being addressed.







7. Overtime and Allowances

The risks to the Garda Vote through claims for overtime, allowances and leave form part of all audit assignments. Information was downloaded from Oracle and a check was carried out between the Record of Duty and claim for Overtime and Allowances Form (A85), Travel and Subsistence Claim Form (FMS2) and Annual Leave Form (D9). Where appropriate, Sick Leave Records (D5) were also examined.

As can be seen from the table below, overtime has increased substantially in all Districts in 2017. The overtime expenditure in the Donegal Division has risen by 60% in the first nine months of 2017 when compared to the same period in 2016. Such a large increase in overtime is unusual when compared to the Civilian overtime decreasing by 56%.

It was of great assistance to the efficiency of the audit that the District Finance Officers maintain good records and filing systems for all the related records.

Table 3 – Overtime 01/01/2016 to 30/09/2016 and 01/01/2017 to 30/09/2017

	Buncrana	Ballyshannon	Letterkenny	Milford
Jan- Sept 2016	130,890	167,727	502,145	167,141
Jan-Sept 17	208,955	220,423	831,573	240,834
€ Diff	+76,065	+52,696	+329,428	+73,693
% Diff	+60%	+31%	+66%	+44%

Source – GIAS working Papers, Oracle

A sample of forms A85 was selected for examination and a review of all allowances/overtime was examined from Oracle.

Letterkenny was found to have claimed Sunday Allowance on significantly more occasions than the maximum allowable which is 26 per year (average 2 per roster).

In each District the audit found that there was good evidence of cross checking and verification of claims. There was reasonable evidence of required signatures and certification/approval, although GIAS found a few lapses in this regard. Also some A85 forms were poorly completed and/or not legible.

All overtime documentation viewed indicated overtime being applied for in advance, in accordance with the regulations.

However, from the sample of form A85's reviewed the following housekeeping issues were noted:

- Correction fluid was frequently used to make amendments to official forms
- Some Sergeants were signing off and certifying their own claims

TOIL was usually well recorded. It was clear that many members avail of TOIL rather than claiming overtime for additional hours worked. While this is a saving on the overtime budget, supervisors must remember to factor into rosters the need for the member to use the time worked up and not allow too much of a build-up.

The District Finance Officers monitor the roster to ensure that members work 5 Sundays in every ten as required.

Civilian overtime is very limited, but was well recorded.

Non-Public Duty

Six event files were examined in Letterkenny in relation to festivals and other events held in Donegal and for which application was made for Garda assistance. The auditor was satisfied that in each case sanction was obtained from the Director of Finance, procedures were followed and that the records maintained were in good order.

Recommendations

Overtime expenditure must be closely monitored by District and Divisional management.

Prior approval for overtime hours should continue to be strictly controlled and overtime available on application for operational reasons with administrative overtime curtailed and only sanctioned in exceptional circumstances.

Priority 2

Overtime budgets should be monitored and overtime should only be granted to staff for operational reasons. Such a large increase in overtime expenditure should be examined by the Divisional Officer and explained.

Priority 3

Members must be reminded to take greater care in completion of all official documentation. Forms A85 are available to download from the Garda Portal so members should not be reusing old versions or poorly photocopied documents.

Advance Application for Overtime (available on Portal) should be completed by members and approval signed by supervisor/Superintendent.

Correction fluid should not be used on official forms. Amendments where errors occur, should be initialled by the member and/or District Finance Officer as appropriate.

The District Finance Officer should not hesitate to query claims or to return illegible or incomplete forms to members for correction.

Management Response

It is accepted that overtime expenditure increased significantly in 2017. It is submitted that a significant factor was the introduction of 15 minutes briefing before each tour which arose as a result of the Lansdowne Road Agreement. This has impacted significantly on overtime budgets.

Overtime budgets are monitored closely at Divisional and District levels and expenditure is kept to a minimum.

In general, record keeping in respect of overtime and allowance was good, due in no small part to the diligence of the Finance Officers across the Division.

It is accepted that [REDACTED] worked Sundays on significantly more occasions than allowable. An instruction will issue in this regard immediately seeking an explanation and to ensure that there is no recurrence. An instruction will also issue on the use of correction fluid on claims and official correspondence in general. A Divisional instruction will also issue in relation to Sergeants signing off on their own claims.

It is submitted that District Finance Officers do regularly query claims.

8. Claims for Travel & Subsistence Expenses

Records of payments were downloaded from Oracle prior to the on-site visits. These were examined together with a sample of Travel and Subsistence claim forms for completeness and accuracy.

The following is an analysis of Travel and Subsistence expenditure for 2016 and 2017.

Table 4 – T&S expenditure 01/01/2016 to 30/09/2016 and 01/01/2017 to 30/09/2017

Travel and Subsistence January to September 2016 and 2017 (incl)					
	Letterkenny	Milford	Buncrana	Ballyshannon	Divisional
Jan – Sept '16	€109,864	€52,869	€34,202	€56,074	€315,826
Jan – Sept '17	€83,489	€39,173	€24,027	€27,812	€243,449
€ Difference	€26,375	€13,696	€10,175	€28,262	€72,377
% difference	-24%	-26%	-30%	-50%	-23%

Source – GIAS working Papers, Oracle

As illustrated in the table above, the overall expenditure in relation to travel and subsistence has decreased in 2017 by 23% from the previous year which indicates that local management are actively ensuring that expenditure is kept to a minimum.

GIAS would like to acknowledge that it was of great assistance in auditing that the FMS claim forms were well organised and the system in place in each District ensured that all claims could be located easily.

In all Districts the audit revealed some evidence of claims being submitted in bulk a significant period of time after the event. It is acknowledged that this is not widespread but it should be discouraged as such delays restrict the District Officer in planning and controlling expenditure.

Milford

In Milford District there was good recording and documentation noted in the majority of claims reviewed during the audit. There was good evidence of sign off, certification and approval of payments. It was noted during the audit that court attendance certificates, course attendance sheets, etc. were attached to each claim. There was, however, evidence that some members submitted claims in bulk for Subsistence and

Travel for a number of months. These claims were submitted up to 11 months after the date of duty. This is not acceptable practice.

Ballyshannon

In Ballyshannon District good controls were also evident. There was good evidence of sign off, certification and approval of payments. Attendance certificates were found on claims where members were travelling to court, attending courses, etc. with evidence of attendance attached to each claim. All this provides good oversight controls and a good audit trail.

Letterkenny

In Letterkenny District most claims had a copy of the members A85 form attached; public transport rates were being claimed and where there was any exception to this the comparison was made. GIAS noticed that following a recent inspection, some overpayments had been discovered and these were rectified. The cross verification of claims with the members leave and form A85 is an important element of control and accountability. The District Office should ensure that a process is in place to carry out this verification on a regular basis.

Buncrana

In Buncrana District, claims sampled had a copy of the members A85 attached along with court / training certificates, etc. All were signed off and there did not appear to be any undue delay in submitting / processing claims.

Recommendations

Strict management of budgets must continue.

Priority 3

Claims for travel & subsistence should be submitted and processed promptly after the termination of the duty concerned in accordance with Code [F] 1.17. Delays in claims distort budgets and prevent District Officers from exercising controls over finances. Members should be encouraged to submit one claim at roster end rather than multiple claims.

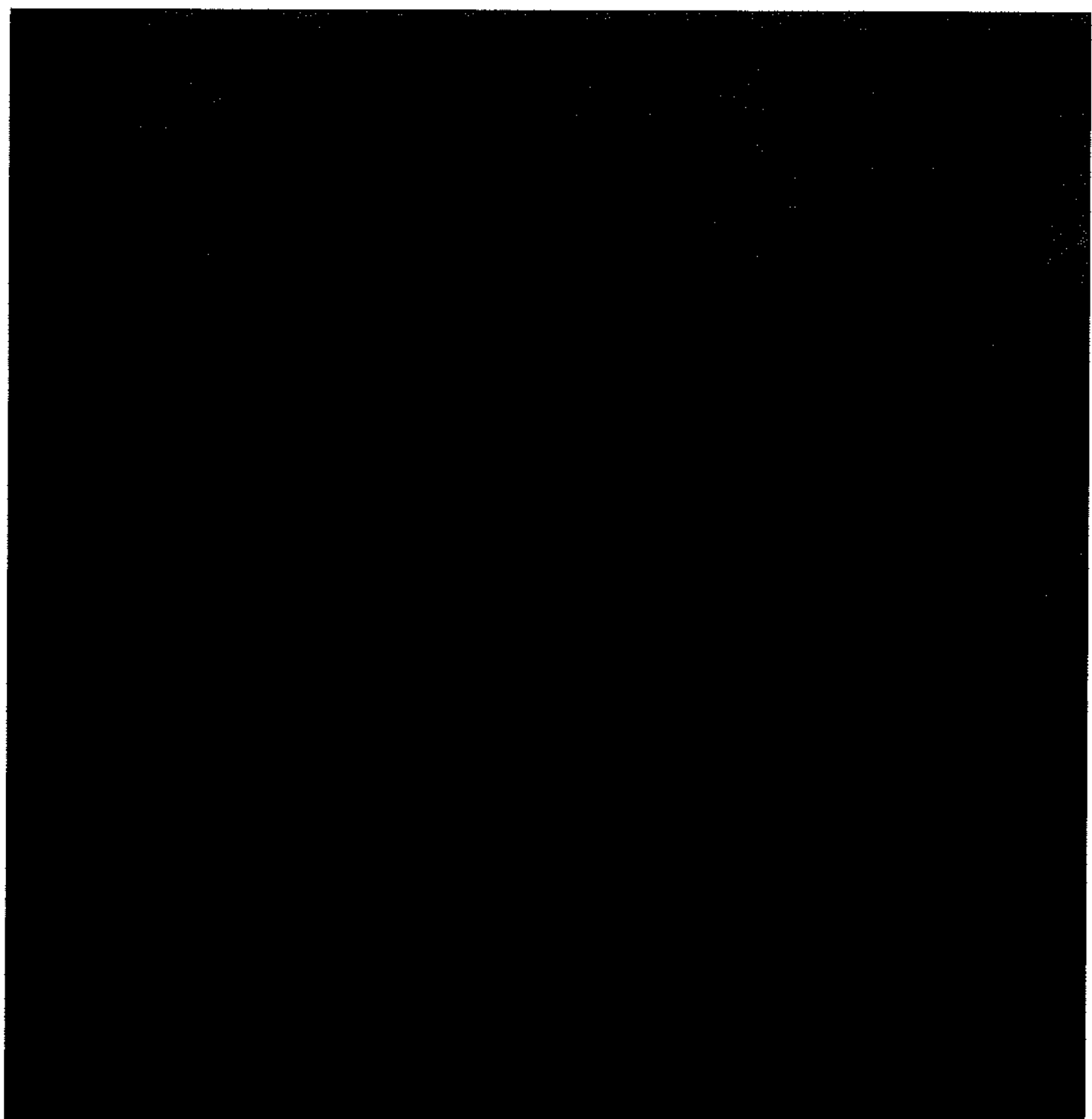
Management might consider introducing a practice which GIAS has seen in use in some Divisions, whereby members complete & attach a certificate to Form A85 at the end of each roster indicating that they have no T&S claims outstanding.

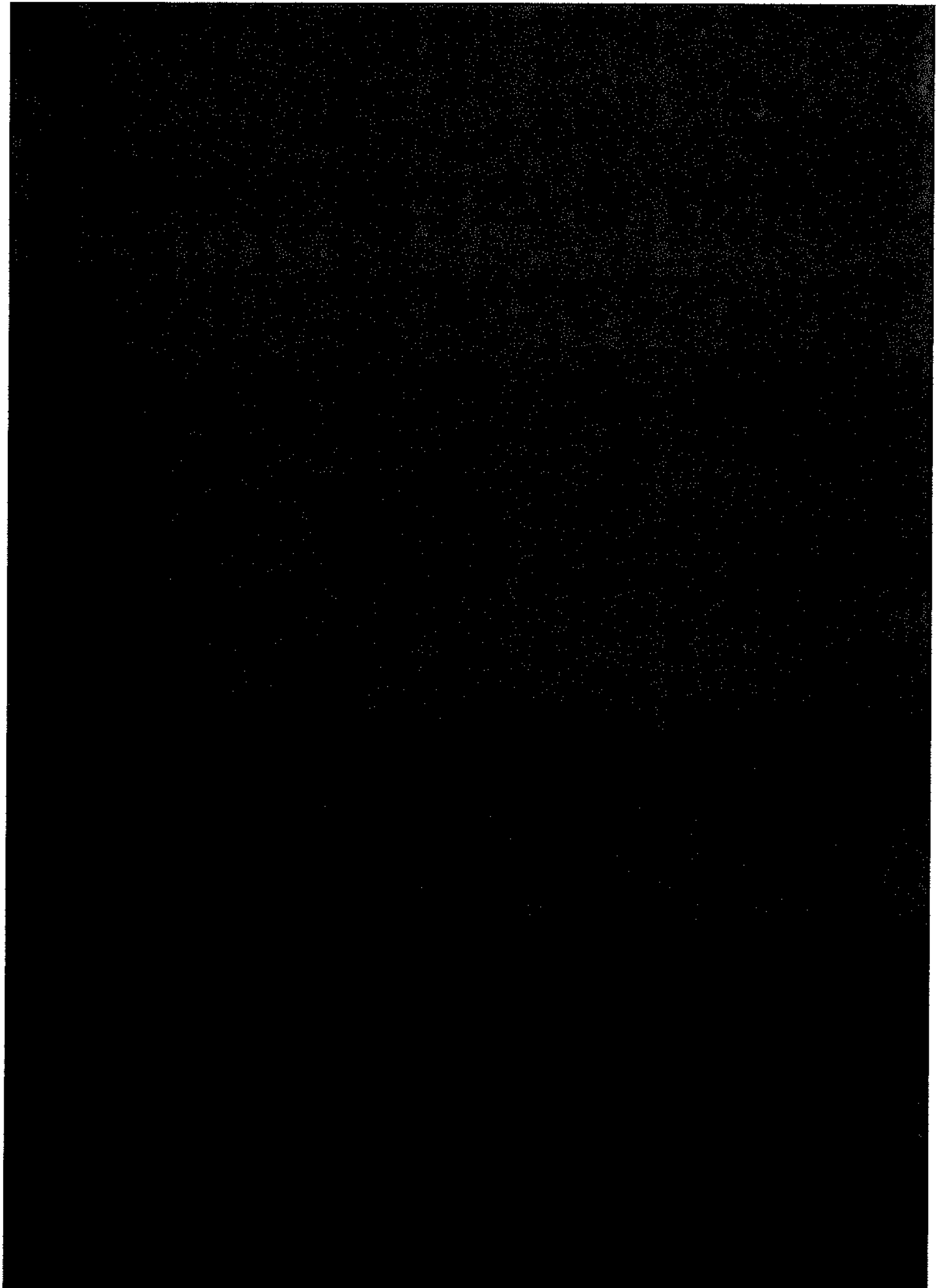
District Finance Officers should not hesitate to query claims, distances travelled or to return illegible or incomplete forms to members for correction. Correction Fluid should not be used on any official documents and errors should be neatly crossed out and initialled.

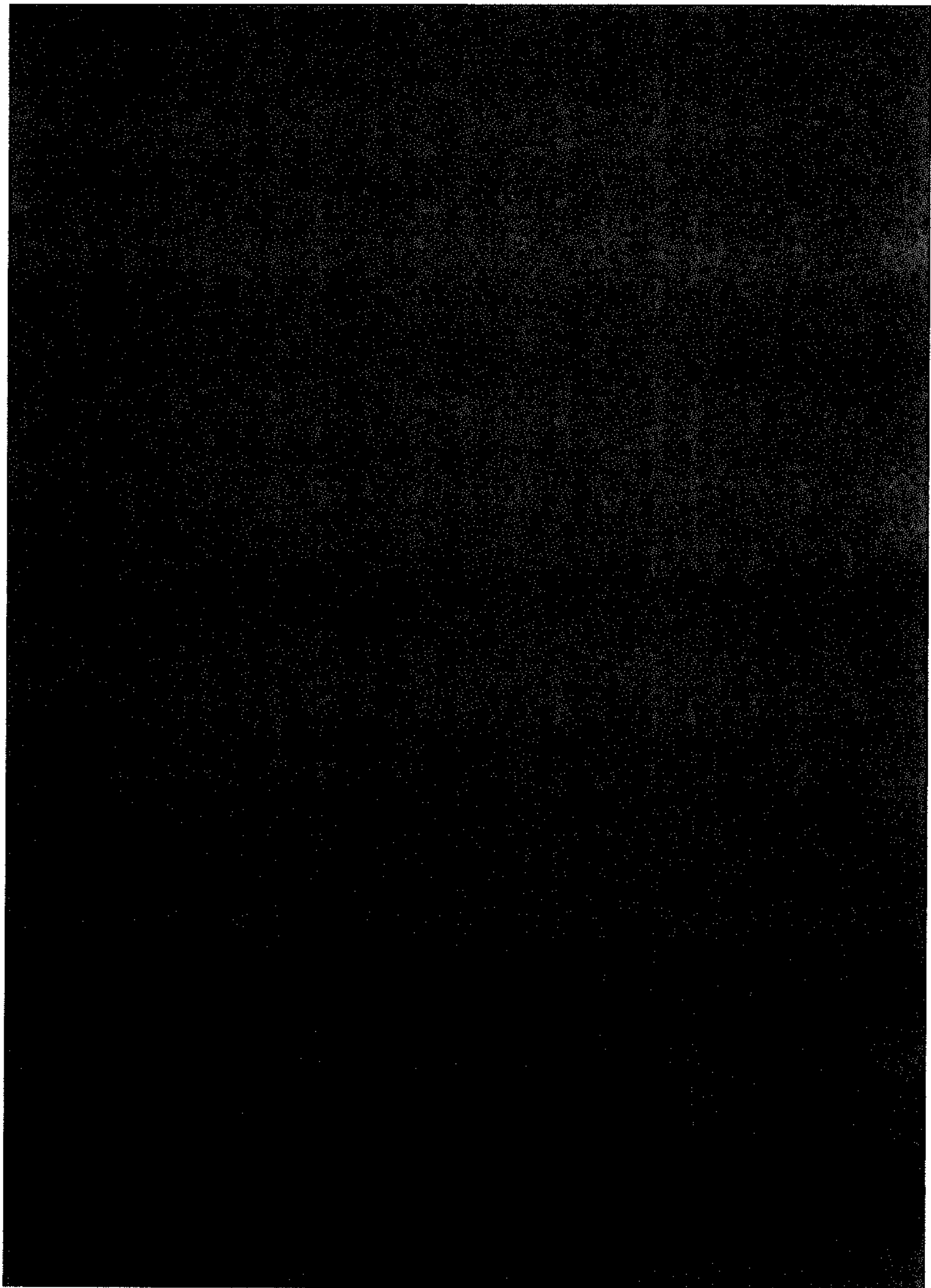
Management Response

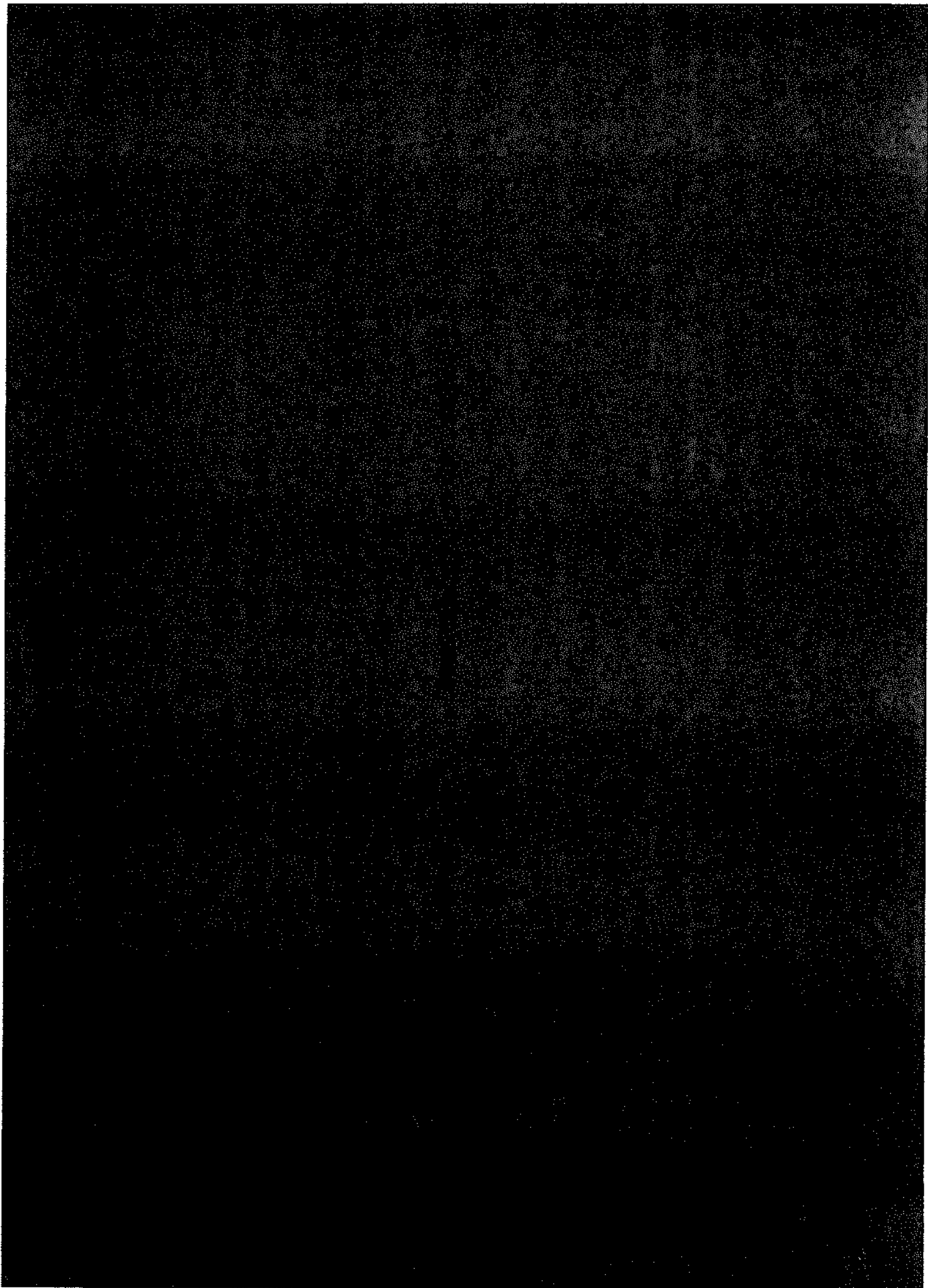
Seirbhísí gairmiúla póilíneachta agus slándála a sholáthar le hiontaoibh, muintín agus tacaíocht na ndaoine ar abhfreastalaímid
To deliver professional policing and security services with the trust, confidence and support of the people we serve

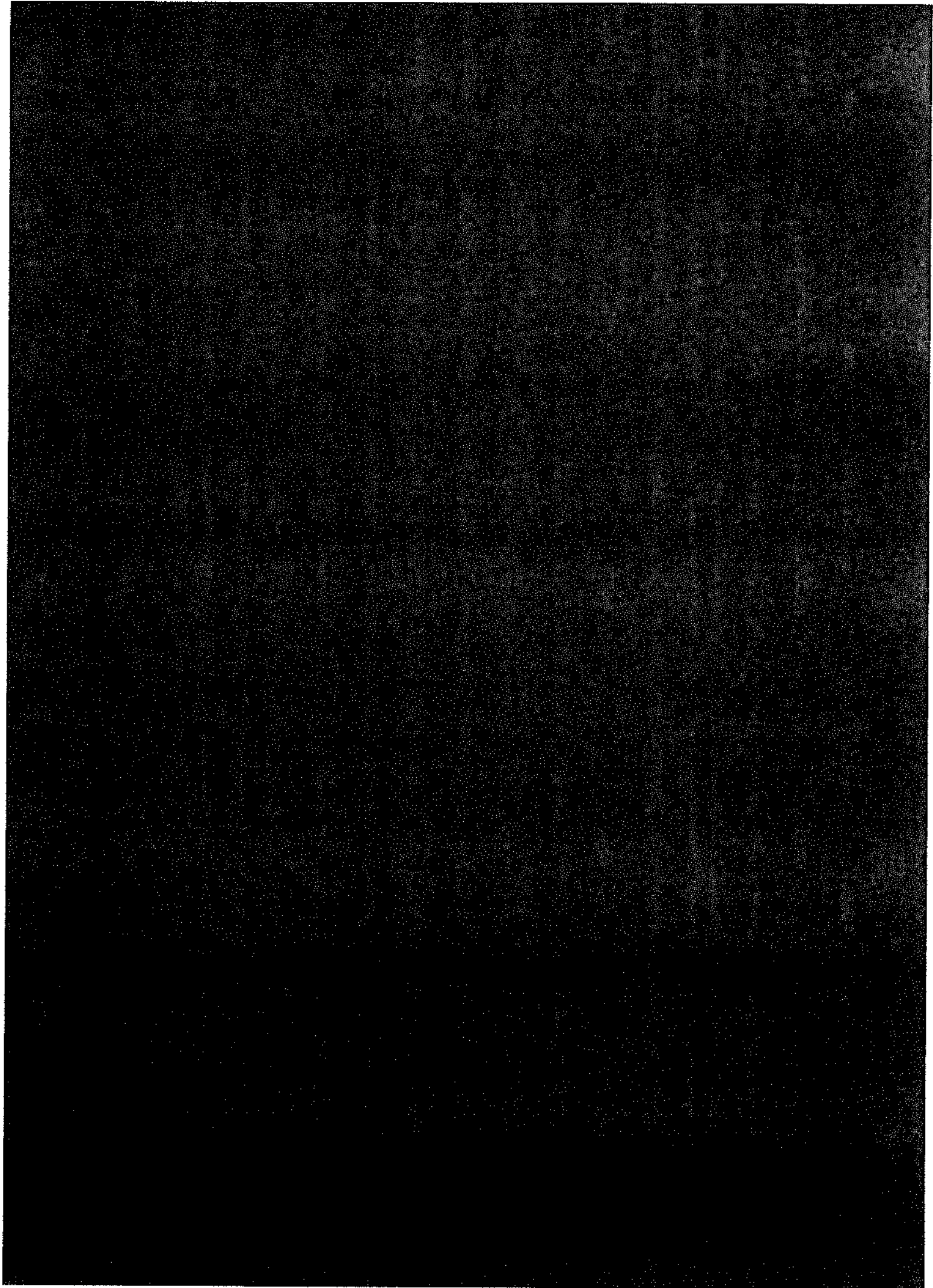
The findings in respect of travel and subsistence are accepted. The submission of claims in bulk is not common. District Finance Officers regularly query claims and claims not in accordance with the Code are not processed. The practice of members certifying that they have no outstanding claims is something that already occurs in Letterkenny and Buncrana Districts and will be extended to the entire Division.

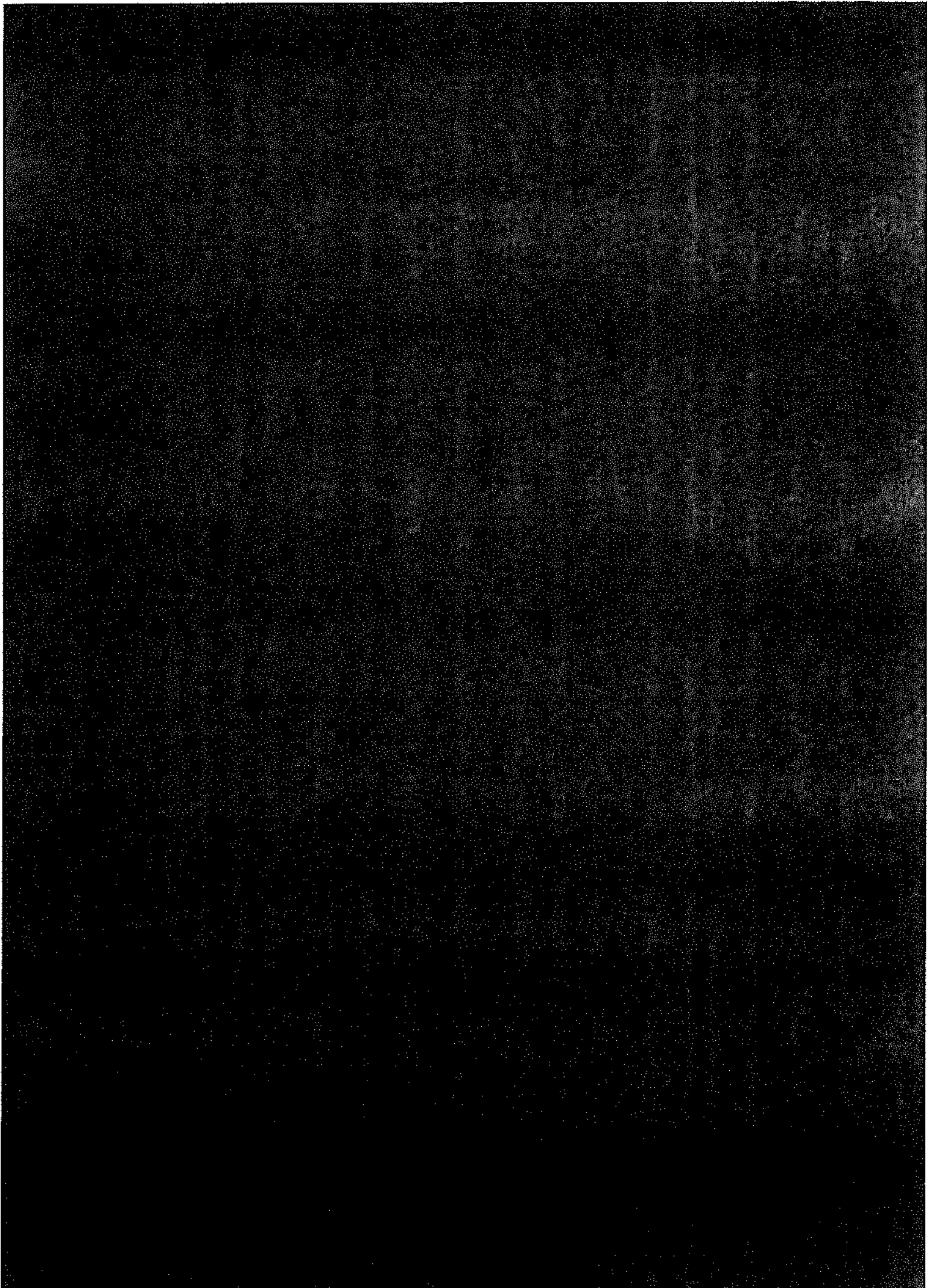


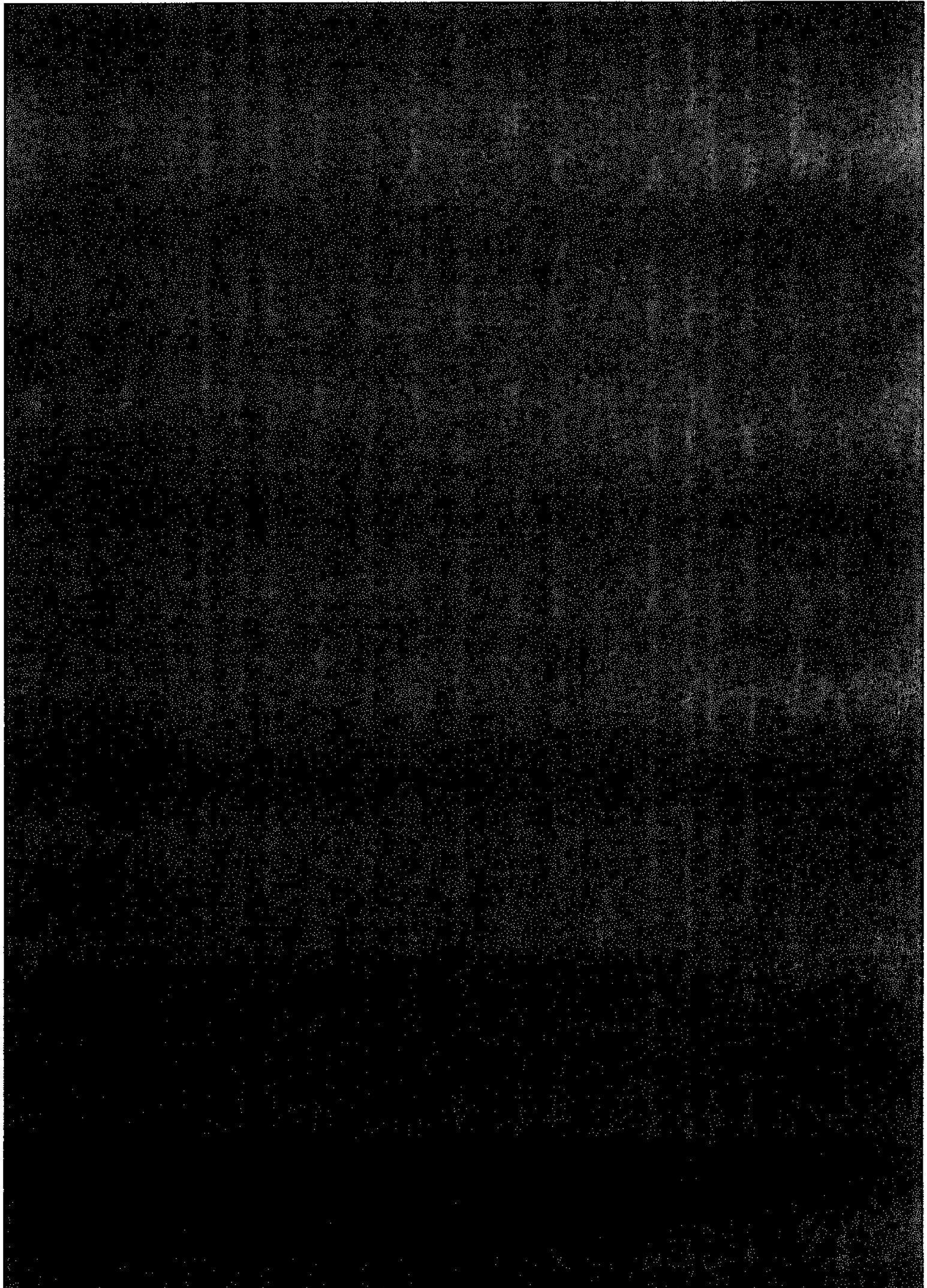












14. Financial Management

Good records and documentation is being retained by each of the District Finance Officers and this greatly assisted the audit work. In many instances both 'received' and 'paid' stamps were in use and evident on invoice copies.

Imprest Account

With the reduction, by the Finance Directorate, of the Imprest balance and with payments for doctors, cleaning and waste disposal no longer being made from the Imprest, the District Imprest Accounts are not as significant as was previously the case. However, in addition to the appropriate checking, authorisation, approval and recording of payments, the Imprest Accounts must continue to be managed correctly.

GIAS is generally satisfied with the processes in place for the control and management of the Imprest Accounts in the Donegal Division. Each of the Finance Officers maintained very good neat records and all paperwork was readily available for audit. The Imprest accounts are maintained electronically, with each District Finance Officer also maintaining a manual set of Account Books. Cancelled cheques were few and are marked and secured to the stub in the cheque book. Accounts are signed off by the District Officers.

The Buncrana District Finance Officer maintains very neat, clear accounts by hand which she then transfers to the electronic system. All records were easily available in folders. This ensures that any errors or queries are sorted out in advance of the sign off of the electronic version by the Superintendent. Approvals and any communications with the Finance Directorate were all on record and available.

Recommendation

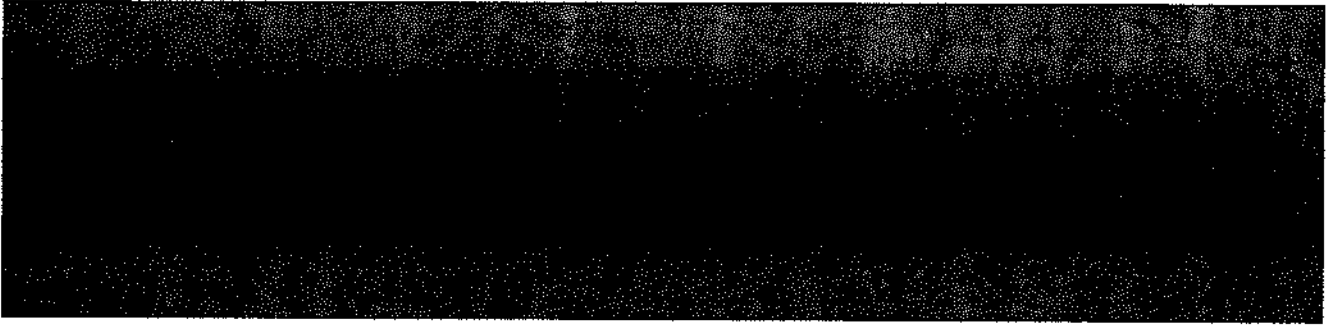
Priority 3

Advisory

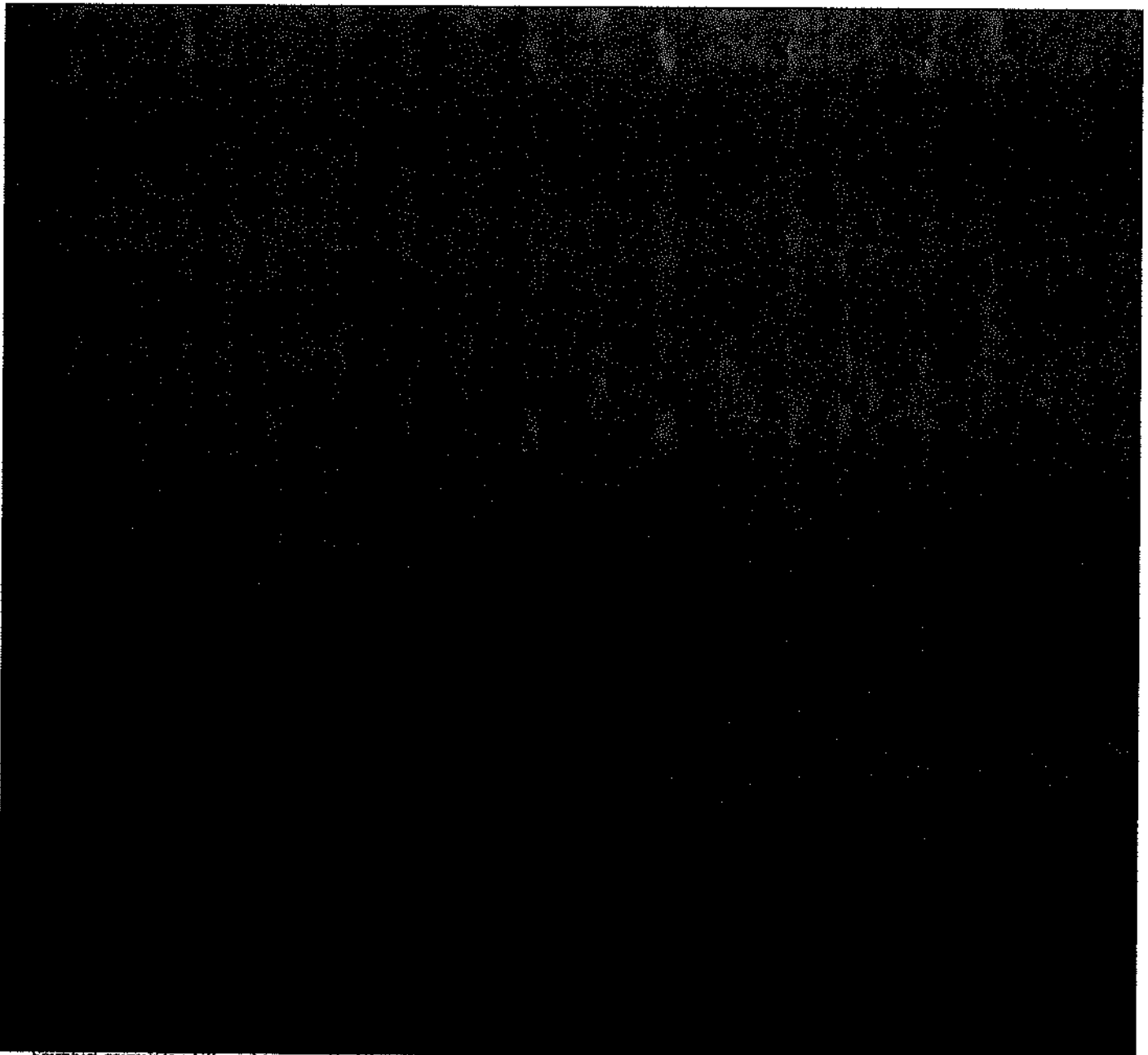
Consistent with proper financial procedures, GIAS reminds Divisions and Districts that every effort should continue to be made to ensure that all suppliers are paid within the 15-day deadline. Supplier invoices should be date stamped upon receipt (visible on front) and at the point of receipt; failure to do this results in the Districts not being able to prove that they comply with the requirements of the Prompt Payment of Accounts Act. It is acknowledged that where invoices are forwarded for processing through the Finance Directorate, this is not entirely in the control of the local District.

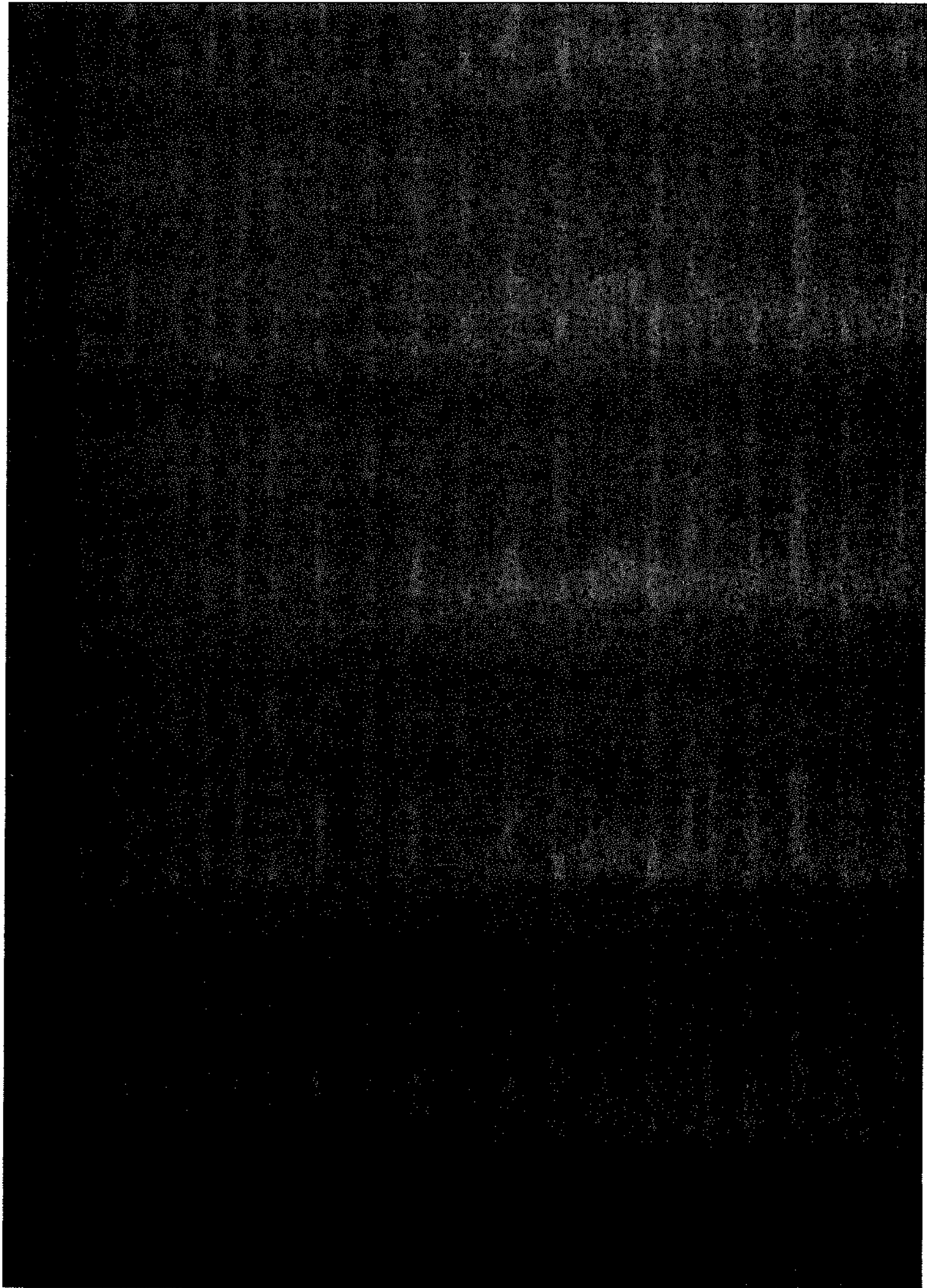
Management Response

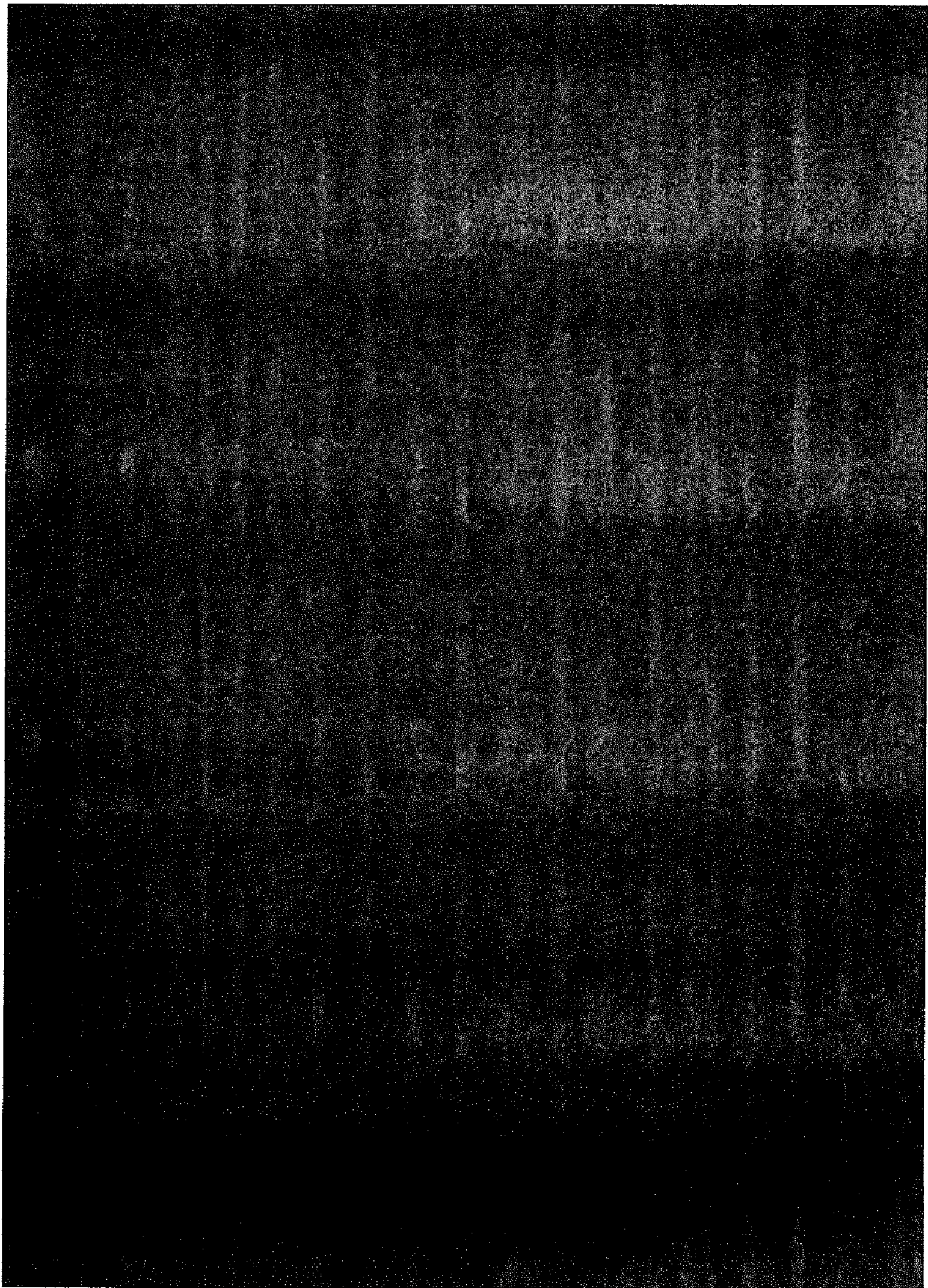
The findings are accepted. Despite shortage of Sergeants, every effort is made to ensure that public monies are forwarded in good time.



Finance Officers are aware of the Prompt Payment of Accounts Act 1997 and process invoices in a timely manner.







16. Official Vehicles & Vehicle Fuel

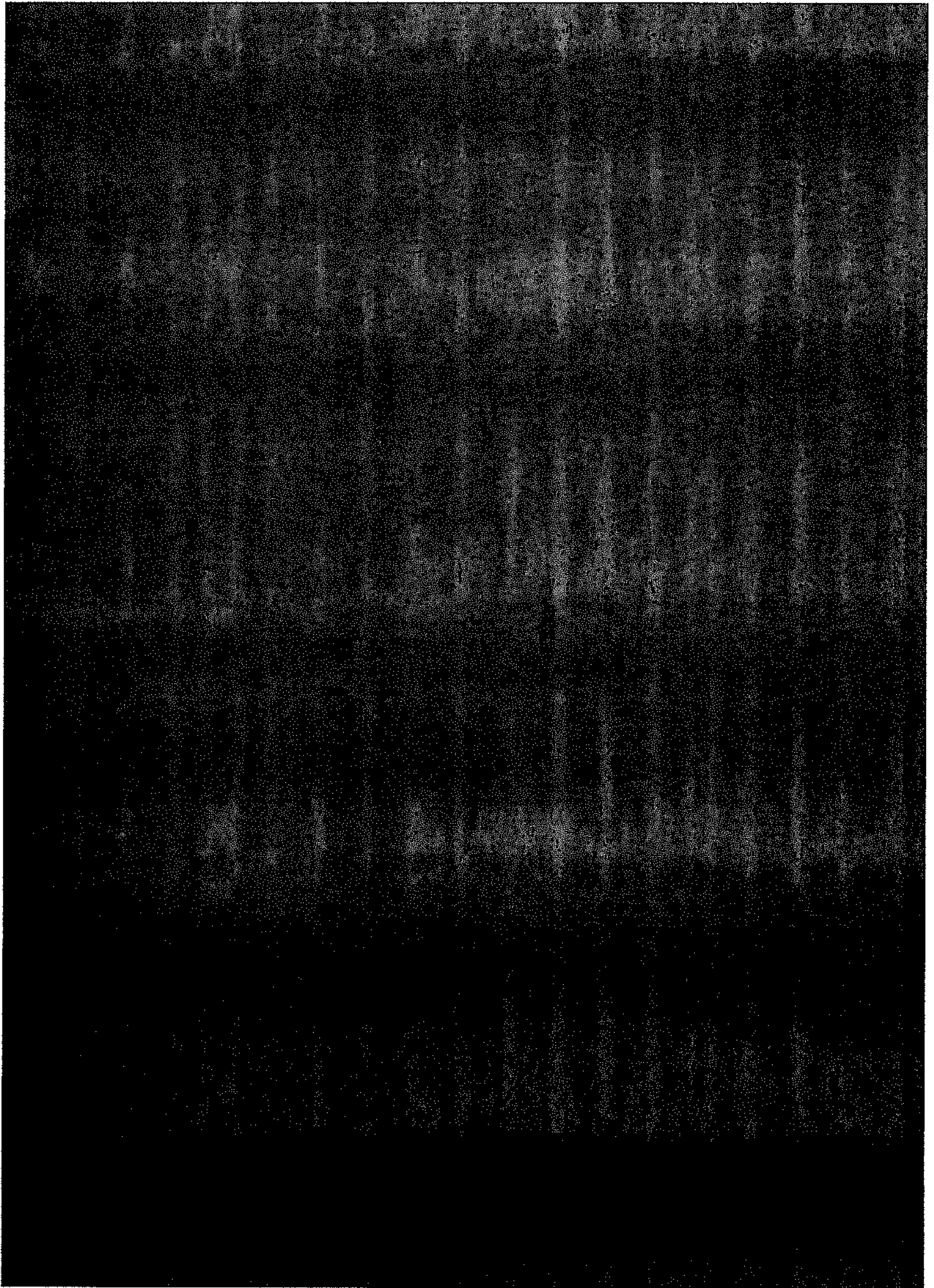
Transport costs for the Division (Cost Centre A5) totalled €360,000 for the year to September 2017, this compares to €332,000 for the same period in 2016. Transport costs can be analysed as:

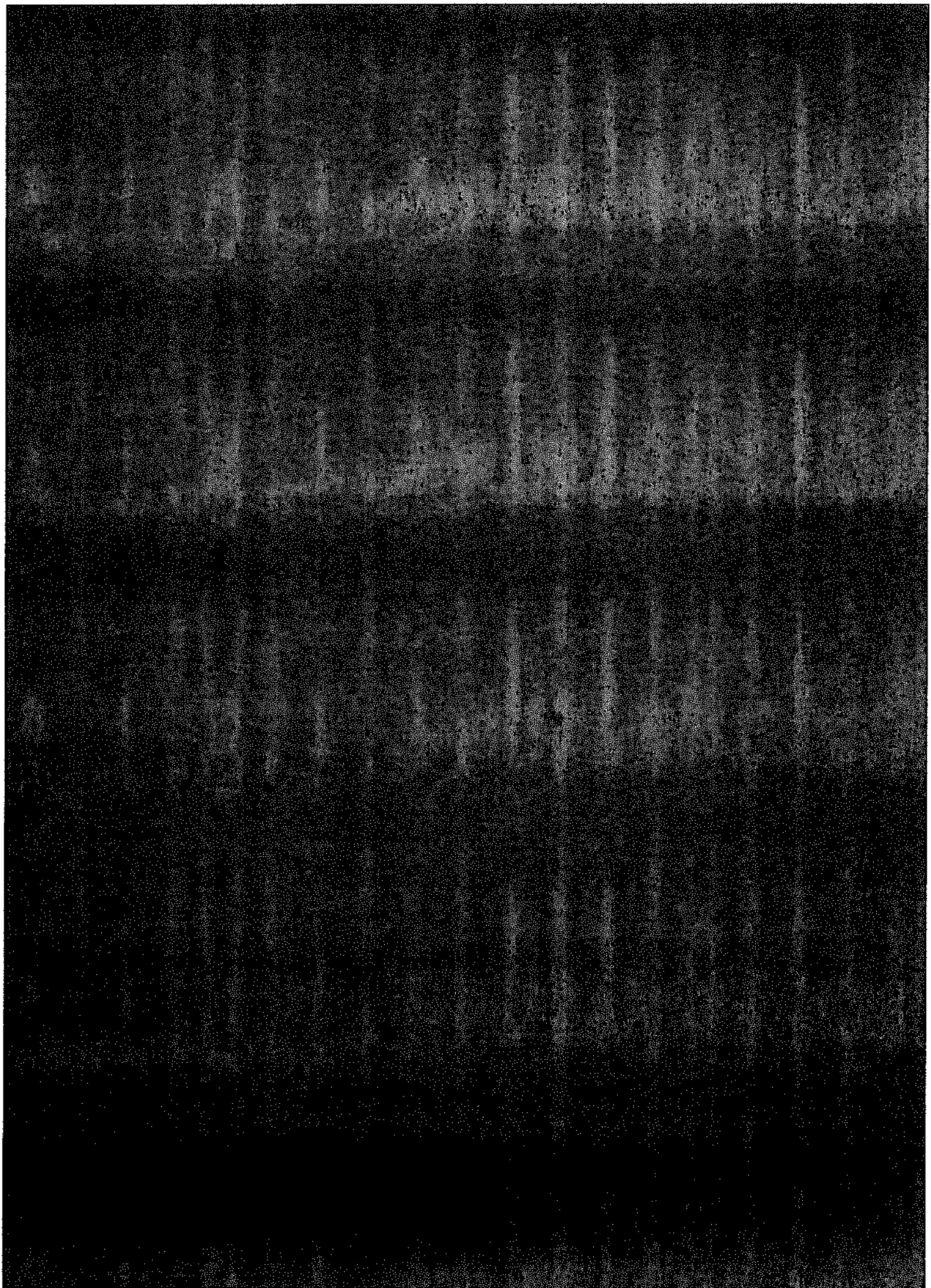
Table 6 – Transport Costs January / September 2017

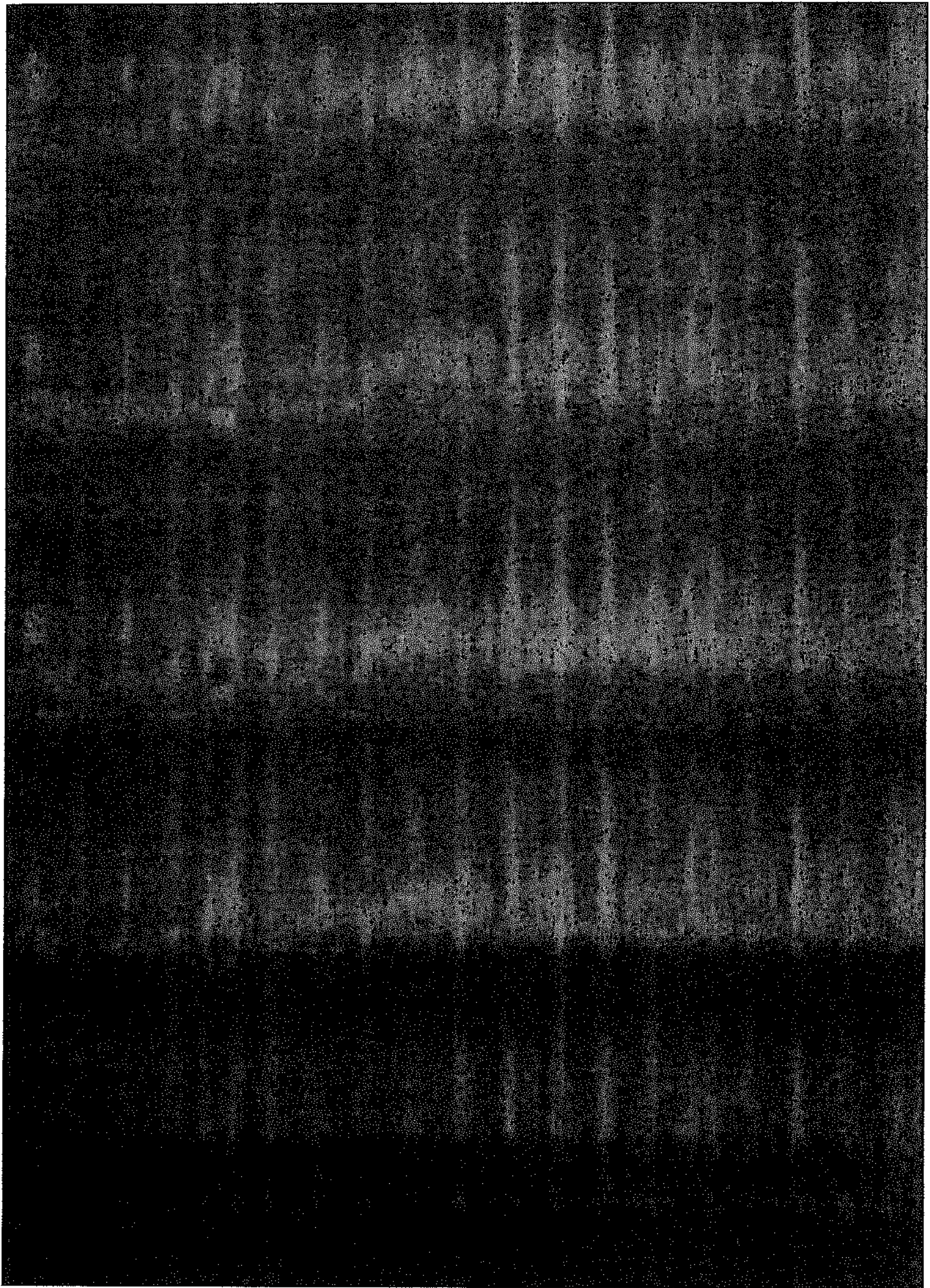
	YTD Sep 17	YTD Sep 16	% Change
Fuel	151,111	143,381	5
Maintenance, incl. Car Wash	72,948	79,322	-8
Spare parts, excl. Tyres	97,495	71,216	37
Tyres	35,709	36,408	-2
Towing - Garda Vehicles	2,993	1,298	131
	360,256	331,624	9

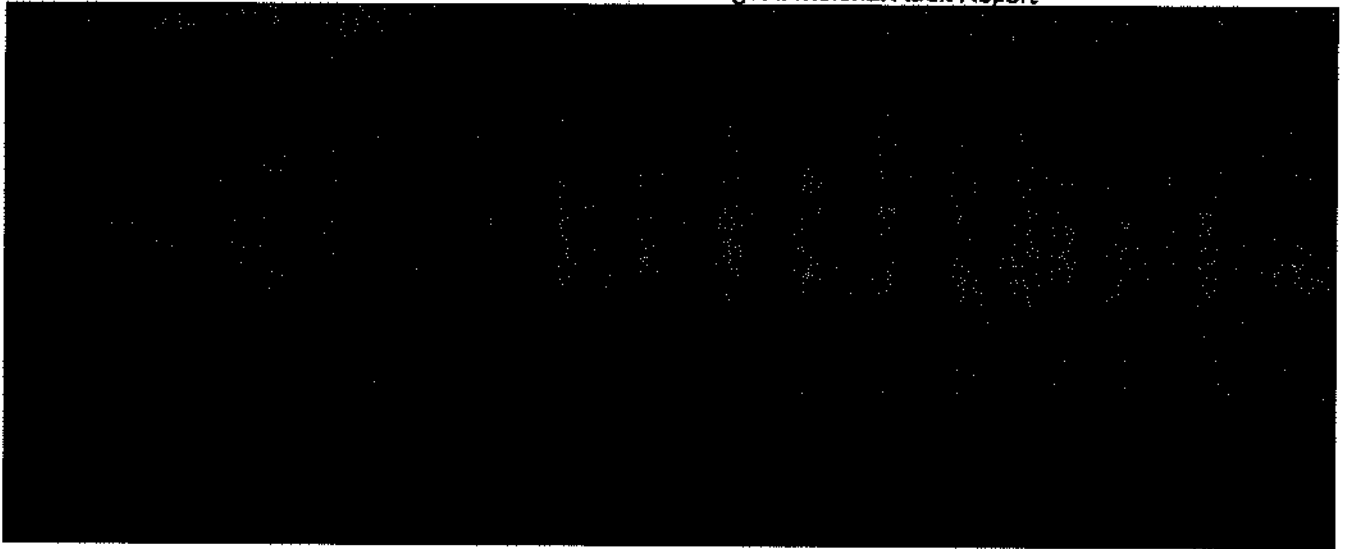
Source – GIAS working papers

The audit established that there are good practices in place with vehicles being maintained reasonably clean and the standard equipment was found in vehicles, and was in working order.









ACKNOWLEDGEMENTS

Garda Internal Audit Section wishes to take this opportunity to acknowledge the support and assistance provided by the Chief Superintendent McGinn and all staff of the Donegal Division who participated in the audit.

Niall Kelly

Head of Internal Audit

8th August 2018

APPENDIX 1 - Categorisation of Audit Findings

The findings in this report have been categorised using a formalised assessment process as follows;

Priority 1: Where both the impact of the control weaknesses on the operations of the Division and the likelihood of occurrence is considered to be high. Priority 1 issues need to be given immediate attention by management as this represents **high risk**.

Priority 2: Where one of either the impact of the control weakness on the operations of the Division or the likelihood of occurrence is considered to be high and the other is considered medium. Priority 2 issues need to be given attention by management as this represents **medium to high risk**.

Priority 3: Where one of either the impact of the control weakness on the operations of the Division or the likelihood of occurrence is considered to be medium and the other is considered low. Priority 3 issues need to be given attention by management as this represents **medium to low risk**.

Priority 4: Where both the impact of the control weak on the operations of the Division and the likelihood of occurrence is considered to be low. Management should keep Priority 3 issues under review as this represents **low risk**.