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**Annual Report of the Audit Committee of  
An Garda Síochána for the year ended  
31 December 2016**

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**For the year ended 31 December 2016**

*(Prepared in compliance with Section 45 (1) (b) of the Garda Síochána Act 2005)*

The Audit Committee ('the Committee') was established in 2006 by the Garda Commissioner in accordance with Section 44 of the Garda Síochána Act 2005 ("the Act"). The current Committee was appointed by the Minister for Justice and its mandate will expire on 30th April. Future Audit Committees will be appointed by the Policing Authority.

The following were members of the Audit Committee in 2016:

Mr. Michael Howard (Chair)

Mr. James Collins

Deputy Commissioner Donall Ó Cualáin

Mr. Pat Fitzpatrick

Dr. Cyril Sullivan

Deputy Commissioner Donall Ó Cualáin was appointed to the Committee at the start of the year to replace Mr. Cyril Dunne former Chief Administrative Officer who resigned from An Garda Síochána at the end of 2015.

The Committee would like to thank Garda Claire Haugh who acted as Secretary to the Committee in 2016.

Short biographies of the current members may be accessed at [www.garda.ie](http://www.garda.ie)

The Audit Committee were unable to publish this 2016 annual report by its end of March 2017 deadline. The delay was due to two high-profile media announcements by an Garda Síochána at the end of March 2017 (relating to fixed charge penalty notices and the recording of breathalyser test data) that were not notified to either Garda Internal Audit Section or the Audit Committee in advance. The Committee was very concerned that it was totally unaware of either issue and it was placed in the unusual position of being unable to offer any view concerning the implications of either issue. The report is now

published but on the basis that both these issues are unresolved and that the incoming Audit Committee should seek full explanations from Garda management in the matter.

### **Functions and Audit Charter**

The functions of the Committee are set out in Section 45 of the Garda Síochána Act 2005 and further elaborated in a detailed Audit Charter formally agreed between the Committee and the Commissioner. A copy of this Charter may be accessed at [www.garda.ie](http://www.garda.ie) 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 her role as Accounting Officer. This Charter was revised and updated in 2016.

### **Meetings**

Section 45 (3) of the Act requires the Committee to meet at least four times in every year. The Committee met on 10<sup>th</sup> February, 10<sup>th</sup> March, 25<sup>th</sup> May, 12<sup>th</sup> October and 30<sup>th</sup> November 2016 with all members in attendance on each occasion. All the meetings were held at Garda Headquarters, Phoenix Park Dublin with the exception of the May meeting which was held at the Garda College Templemore. The Committee met with Mr. Gerard Enright of the Office of the Comptroller and Auditor General at the meeting on 18<sup>th</sup> January 2017.

The Committee commences all meetings with a private session of at least thirty minutes at which only Committee members attend. Following this session the Committee meetings are normally attended by the Executive Director of Finance and Services and the Head of Internal Audit and other officers are invited to attend as required, in order to provide up to date information to the Committee on relevant subjects.

### **Statement of Internal Financial Controls**

As part of its work in support of the Garda Commissioner in her capacity as Accounting Officer for the Garda Vote, the Audit Committee reviewed the Statement of Internal Financial Controls. This review was informed by the contents and recommendations of internal audit reports received during the year the contents and recommendations of a review of internal controls by the Garda Internal Audit Section and a report by the Executive Director of Finance and Services.

### **Property and Evidence Management**

In last year's report, the Committee noted in particular the number of issues that needed to be addressed in the area of Property and Evidence Management but was encouraged by the plans put in place by the Strategic Transformation Office to resolve these issues. Audits conducted in 2016 and reviews of audits completed in earlier years highlighted that the number of serious issues outstanding relating to Property and Evidence Management (including drugs) decreased from 23 at the end of 2015 to 15 at the end of 2016. During 2016, the issue of Property Management was prioritised within the Modernisation and Renewal Programme, a three step approach has been adopted to address the issues raised by GIAS as follows;

- i. The adoption of standardised PEMS across all Divisions with a standardised computer system integrated to the Garda Information System (GardaIS). – This was accomplished during 2016.
- ii. The integration of PEMS records within the PULSE System. – The development of the software to integrate the PEMS systems within PULSE with bar-coding to register all items, is at an advanced stage. The Strategic Transformation Office made a presentation to the Audit Committee in January 2017 in which they committed to having this system (ready for operational roll out) in quarter two 2017.
- iii. The provision of adequate storage facilities and the development of Strategy and PEMS Policy. – This will take several years to complete in order to have adequate storage facilities available in every Division.

The Committee is encouraged by the approach being taken to resolve these issues; with the progress achieved to date and the commitment to have the required software link to PULSE by end of 2<sup>nd</sup> Quarter 2017. The Committee considers that the critical issue in relation to the proper management of property and evidence is the link with PULSE so that every property item can be related to a PULSE incident, tracked and managed within the Performance Accountability Framework (PAF). The Committee is also mindful that a successful implementation of the new PEMS will depend on introducing new, standardised work practices across the organisation.

## **Garda College**

During 2016, the Audit Committee became aware of a potentially serious shortcoming in the financial control environment in the Garda College. GIAS was tasked with conducting an audit of the College. In the event, the audit of the Financial Controls in the Garda College did not provide assurance that the financial controls are compliant with the Public Financial Procedures<sup>i</sup> or the Garda Finance Code, and could provide only limited assurance that the financial controls are compliant with Public Procurement Legislation<sup>ii</sup>. Among other things, the audit report found that governance structures were weak and that the systems of administration used of multiple bank accounts in a manner that failed to distinguish adequately between public funds and income from other sources. Likewise, compliance with Public Financial Procedures concerning expenditure, including capital expenditure, seems to have been weak, leading to a confused situation concerning the ownership of property and to the retention of unexpended funds beyond the end of the financial year.

This system of administration seems to have been operated for a very long time and predates the appointment of the Garda Commissioner as accounting officer. However, the audit also found that during the past, there seems to have been knowledge of these issues at a senior management level of An Garda Síochána but concerns were not communicated to Garda Internal Audit Section or to the then Garda Audit Committee nor was the Office of the Comptroller and Auditor General informed. Recommendations of a report written by the Finance Directorate in 2008 and endorsed by the then Garda Commissioner do not appear to have been followed through.

The Committee regards this as a serious matter and welcomes the fact that resources have now been directed to resolving the problems that have been brought to light. The Committee recommends that this should remain a top priority for management until all outstanding matters are resolved.

## **Human Resource Deployment**

During the past three years, the work of the Audit Committee has concentrated on specific areas of concern such as PEMS, warrants/summons and specific questions of compliance such as the issues in the Garda College which required considerable attention during 2016.

However, the Committee is mindful that as these issues are resolved, the Audit function should also address broader, qualitative issues including value for money and effectiveness.

For example, approximately 90% of the total Garda Vote relates to “staff costs” in one form or other (e.g. basic pay, overtime, allowances and pensions). As well as complying with administrative procedures, it is also important this expenditure is managed effectively and represents value for money. Both the Policing Plan, and recommendations from the Garda Inspectorate Report (November 2015)<sup>iii</sup> have highlighted the importance of ensuring that the maximum number of Gardaí are assigned to high visibility policing duties with “*direct contact with the public*”, with administrative roles undertaken by Civil Servants to the fullest extent possible to allow Garda members to perform these high visibility policing roles:

The programme of internal audits provides an important opportunity to review the administrative arrangements in place in Garda Divisions and the Committee suggests that its successor might consider pursuing this opportunity. For example, during 2016 internal audit reports at division level found a number of potential opportunities for civilianisation. In recent weeks an Organisation Deployment Survey has been circulated to identify positions for civilianisation and deployment of Garda members to policing roles.

### **Risk Assessment**

An Audit of the Risk Management Framework and an Audit of the Garda College highlighted failures in the Risk Management in place during 2016.

The Audit of the Risk Management Framework which compared the Risk Returns, Inspection and Review Reports and Internal Audits from three Divisions/Business Unit found;

1. The risk return framework and tool-kit is too vague on *management of accounts and budgets* to be effective. It focuses on adherence to budget limits without consideration of whether the expenditure was legal, regular, effective and representing value for money.
2. In the majority of cases tested there are inconsistencies between the Risk Returns, Local Management Inspections and Internal Audit Reports.

3. The compliance rate for the Inspections and Reviews (HQ Directive 59/14) is low. However in the Inspection Reports examined as part of this audit it is evident that some considerable thought has been put into the responses by Local District and Divisional Officers and this has been integrated into discussions and actions within PAF meetings.
4. While the compliance rate for the Risk Returns is somewhat better than the Inspections and Reviews, there is evidence from the inconsistencies mentioned in 2 above that some responses may not be based on a sufficient degree of reflection and that there is a danger that it may become a “*box ticking*” exercise. There is evidence of inconsistencies between the different spreadsheets within the Risk Return Worksheet. It was found in all the Divisions/Sections tested that the Risk Returns did not coincide with the findings of the Internal Audit Reports and the Inspection Reports. The Risk Returns consistently scored the issues identified as low risk while the Internal Audit Reports and Inspection Reports categorised similar risks as medium to high risk. It is apparent from the Risk Returns examined as part of this audit that there is lack of understanding regarding the Risk Management Processes and the risk assessments are not properly integrated within the PAF.
5. Risks are not communicated in a timely manner and the Corporate Risk Register is not updated quickly enough. An ICT Tool has not been put in place to collate the risk responses into a Corporate Risk Register. Such a system is available to An Garda Síochána free of charge from other State Agencies. GIAS recommended in 2012 that the Risk Management Office liaise with the Department of Social Protection to implement this system within An Garda Síochána. To date this has not progressed.

In addition the Audit of Financial Controls in the Garda College found that significant risks identified by the Finance Directorate in 2008, were not included in the risk registers at local level, at directorate level or in the Corporate Risk Register.

The Committee were briefed regarding new Risk Management Procedures that have been put in place since the start of 2017 and the Committee has requested that these be audited.

A presentation was also made to the Committee in relation to the new Corporate Governance Framework within An Garda Síochána and the wider Civil Service.

### **Recoupment of Overpayments on Salary and Pension**

Information provided from Garda Human Resource and People Development show balances outstanding in relation to overpayments of Salary and Pensions at the at 30<sup>th</sup> June 2016 amounted to €1,906,218 an increase of €376,238 (or 25%) on the balance at the end of September 2015. The total increase in this figure from 31<sup>st</sup> March 2013 to 30<sup>th</sup> June 2016 is €1,290,000 or an increase of 210%. These are attributed to increased scrutiny resulting in more cases being discovered. Repayment plans were in place for 36% of the cases of overpayments at the end of 2016.

The Committee are concerned that adequate human resources should be provided to the Recoupment Unit. It is disappointing that the Recoupment Unit set up as a result of the previous audit seems to have been wound down. A half-time member of staff at HEO level was recently assigned to this task but it is essential that an adequate staff complement (perhaps three full time equivalents) should be assigned to this Unit on a permanent basis until sufficient progress is achieved.

It is likely that write-offs for some of this debt will be required but every effort should be made to recoup as much of this outstanding balance as possible. Overpayments were found by Internal Audit to have occurred for four main reasons, namely;

1. late notifications regarding deaths, the payment of pensions in advance contributes to the cause of overpayments in this area
2. late notifications regarding payroll adjustment events such as unpaid leave, allowances, sick leave and rates of pay
3. Incorrect points of scale
4. Social Welfare Benefit Retention. This refers to members who had social welfare payments paid directly to themselves when it should have been paid to An Garda Síochána.



### **Collaboration with Garda Professional Standards Unit**

The Committee recognises that there is an overlap of responsibilities and roles between Garda Internal Audit Section (GIAS) and the Garda Professional Standards Unit (GPSU). Both units are involved in audit and examination of the systems and processes in An Garda Síochána with GIAS providing an objective assurance and consulting service designed to add value and improve the organisation's operations. GIAS, as a function within the overall governance and control environment of An Garda Síochána, provides reasonable assurance that significant risks are identified, managed and controlled effectively throughout the organisation. GPSU, on the other hand, examines and reviews operational, administrative and management performance. It is the function of both GIAS and GPSU to make recommendations and to propose measures to enhance controls and improve performance. Both units have developed competencies in their respective areas of audit and examination. There are regular occasions and particularly in more complex audits, when both units collaborate on audit work. During 2016, a Joint Review Audit of the Serious Crime Review Team (SCRT) was completed by GIAS and GPSU. This review report recognises that substantial improvements that have been made in the SCRT since the original audit and identifies no significant deficits or organisational risks. The Joint Review found the following:

- Specific recommendations detailed in the SCRT Improvement Plan have been addressed by local management.
- Compliance with Garda Regulations, Code and Directives has improved.
- Controls in place in SCRT were strengthened to prevent anomalies and illustrated overall improved supervision and management.
- There was limited risk to the Garda Vote.
- Given the specific specialist nature of the SCRT, the combined effect was an overall reduced risk to the reputation of An Garda Síochána.

The two units continued the work on the audit of the Special Crime Operations (formerly National Support Services) which encompasses audits of the following Units –

- I. SCO Regional Office,
- II. Garda National Economic Crime Bureau,
- III. Garda Drugs and Organised Crime Bureau,
- IV. Garda National Immigration Bureau and

## V. Garda Technical Bureau.

These audits have been completed and are awaiting management responses.

### **Fixed Charge Penalty Processing**

The Garda Internal Audit Unit continued to audit the central administration of Fixed Charge Penalties during 2016. The overall administration was found to be working well, subject to the resolution of a small number of specific issues. During the course of these audits, none of the legal difficulties arising outside of the administrative system were brought to the attention of the auditors.

However, as this annual report was being finalised, an Garda Síochána made a public announcement that around 14,500 convictions will have to be vacated because a legal problem in relation to the prosecution of offences which fall within the remit of the Fixed Charge Penalties' system. Prior to this public announcement, and notwithstanding the very specific role assigned to the Garda Internal Audit Section in relation to the Fixed Charge Penalty system, neither the Internal Audit Section nor the Audit Committee were aware that management had discovered a legal problem in the course of 2016 or that the organisation had devoted considerable resources towards ascertaining its scope and then devising and implementing a solution.

The Garda Audit Committee has therefore been placed in the unusual position of being unable to offer any view concerning the cost implications of these events or the adequacy of the remedies that are being implemented. As the current committee's mandate expires on 30 April, we are obliged to conclude our report on the basis that, at the time of writing, the Garda Internal Audit Section has commenced work in the area and will apprise our successors of the results.

### **Anti-Fraud Policy**

During 2016, 20 cases of suspected fraud were reported to the Head of Internal Audit. These cases were investigated by appointed investigating officers in line with the policy. Garda Internal Audit has noted these cases and will test for similar incidences in future audit assignments.

## **Public Procurement**

The Audit Committee continued to review procurement policies, processes and practices in the Garda Síochána, and to advise the Commissioner as required under Section 45 (2)(c)(i) of the Garda Síochána Act, 2005. Department of Finance circular 40/02<sup>iv</sup> requires that all incidence of non-compliance with procurement procedures be reported in an appendix to the Appropriation Account. The Committee discussed the 40/02 return made with the Appropriation Account 2015.

## **Other matters discussed by the Audit Committee**

The Committee approved the Audit Plan 2016 set out by Internal Audit and reviewed progress against this plan during the year. The Committee agreed additional priorities and amended the plan during the year. The amendments to the plan recommended by the Head of Internal Audit were accepted by the Committee.

In total the Committee considered and approved 15 Audit Reports;

Divisional/Specialist Unit Audits	5
Review Audits	6
Thematic/Crosscutting Audits	2
Report to the Garda Commissioner	1
Joint Audit	1

The Committee was informed at each meeting by the Executive Director of Finance and Services of new developments, tender competitions and contracts placed. This included an update on the tender process for Medical Services.

The Committee reviewed, at each meeting, the Management Accounts and budgetary position and was satisfied that good controls were in place. The Committee discussed the shortfall in the Payroll (A1) budget of approximately €10 million that required a supplementary budget at the end of the year. The Committee is of the view that such structural deficits in the annual budgetary process are not a result of any deficiency in forecasting by Garda Management and arises at a later stage in the estimates process.

The Committee discussed the governance and audit requirements of the Internal Security Fund, an EU funded programme.

The Committee was given presentations on the following topics;

- The Modernisation and Renewal Programme including the project to upgrade the Property and Exhibit Management System.
- The Operations of the Garda College
- The Revised Risk Management Framework
- The New Corporate Governance Framework

## **Garda Internal Audit**

### **Staffing of Internal Audit**

Garda Internal Audit is led by a qualified accountant who is also a member of the Chartered Institute of Internal Auditors.

The Committee reviewed the staffing levels and competencies within Garda Internal Audit. Three vacancies out of a staffing complement of ten still exist at the level of Garda Sergeant/ Executive Officer. The post of the Professional Accountant was filled in 2016. Two members of staff at Inspector and Sergeant rank transferred from GIAS during 2016 and were replaced. GIAS have recommended to Garda HRM that in line with current policy on civilianisation the current vacancies should be filled by Executive Officers rather than by Garda Sergeants.

While it must be accepted that constraints continue to apply, the Committee will recommend that this matter should be kept under review by Garda Management to ensure that the Internal Audit Section is resourced appropriately to address the growing volume of work.

### **Training & People Development**

The Committee notes that Internal Audit is a specialist professional discipline requiring on-going training and professional development. Two new members of staff completed the Introduction to Internal Audit Course with the Institute of Public Administration and two seniors members of staff completed a Senior Auditors training programme with the

Chartered Institute of Internal Auditors in 2016. All staff attended the Chartered Institute of Internal Auditors Annual Conference in 2016.

### **Compliance with Professional Standards**

In November 2012, the Department of Public Expenditure and Reform in conjunction with the Heads of Internal Audit Forum (comprising of the Heads of Internal Audit from Central Government Departments and Offices) launched new Professional Standards for the conduct of Internal Audit in organisations with Voted expenditure. It is the policy of Garda Internal Audit Section to be fully compliant with these Professional Standards. The Standards are available at [www.govacc.per.gov.ie](http://www.govacc.per.gov.ie). In order to maintain compliance Internal Audit Units must be externally evaluated against these standards by a competent external body at least every five years. This evaluation was commenced late in 2016 and early 2017 the report is awaited.

### **Comptroller and Auditor General**

The Committee met with Mr. Gerard Enright (Senior Auditor) and Ms Mary Henry Director of Audit at the Office of Comptroller and Auditor General in January 2017 to review their Annual Report in relation to expenditure in 2015 and audit issues that arose in 2016. Possible future risks and audit strategy in 2017 were also discussed .

The Committee note that the Office of the Comptroller and Auditor General and GIAS have agreed to work more closely in 2017 meeting quarterly to determine audit priorities and share findings.

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

Section 45(5)(a) of the Act requires the Commissioner to inform the Committee of contracts which are to be entered into above a specified monetary amount. The Committee has set a €5 million threshold and has requested that it be informed of contracts which fall under this threshold which may be particularly sensitive to upward change or are unusual in nature. 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. The Audit Committee was informed about contracts that are being managed for An Garda Síochána by the OGP.

## **Value Added from the Internal Audit Process in 2016**

The audit process provides assurance in relation to the adequacy of the financial and management controls in place within An Garda Síochána. The Committee advises the Garda Commissioner in her role as Accounting Officer. The Committee is pleased to record that, with the exception of the property management issues and financial controls in the Garda College, its recommendations were by and large implemented in 2016 contributing to improvements in controls and a reduction in risk.

The Committee notes that the internal audit reports reflect an improving situation in relation to the management of Warrants, reflecting the priority that has been given to this area by Garda Management. It is noted by the Committee that in 2016 all remaining audit issues relating to Warrant management have been downgraded from high risk to medium risk status.

The GIAS carried out review audits during 2016 to check the status of the recommendations with the following results:

1. There were 15 (of a total of 38) outstanding high priority audit recommendations relating to the control, management and recording of drugs exhibits, property and evidence (including cash held at Garda Stations) at the end of 2016. This was the highest single category of unresolved audit recommendations at year-end. However, the number of high risk issues in this category reduced from 23 at the end of 2015 to 15 at the end of 2016 which shows evidence of increased awareness and attention to these issues. While this remains an area of concern, the Committee welcomes the fact that An Garda Síochána are addressing this matter as a priority under the Modernisation and Renewal Programme and that a phased approach to rectifying the control weaknesses has commenced.
2. At each of its meetings, the Committee receives a comprehensive update on the work being done by An Garda Síochána's Finance Directorate to enhance compliance with public procurement requirements so as to enhance transparency, improved oversight and accountability and greater efficiency. Overall, the

Committee is satisfied with the progress being made. GIAS found that in four Divisions outstanding issues in regard to procurement are still to be addressed. It is somewhat disappointing that the Medical Service Contract which has been in preparation for a considerable time has still not been put in place. However the committee understands that these areas are being addressed and the overall position continues to improve.

3. From the audit work completed during 2016, the Committee is pleased to note that there is improved control being observed in relation to recording and management of sickness and other staff absences. During 2016 issues relating to long-term absences and the links between the Occupational Health Service, Garda Human Resources and People Development Directorate and Local Management were audited. Recommendations were made in regard to corporate strategies in support of Garda Members/Staff and Local Management at Divisional and District level.

## **Conclusion**

The members of the Committee would like to acknowledge the co-operation and assistance that they have received during the year from staff of An Garda Síochána up to and including the Commissioner and also the assistance of the Department of Justice and Equality.

Progress can be reported in relation to reduced risks across the organisation as a result of the implementation of audit recommendation as highlighted above. The findings from the audit reports highlight that significant added value is being contributed to the Garda organisation by Internal Audit. The Committee is satisfied that, in general, there are adequate systems of control across the Organisation. However, close attention is needed in the area of the management of property and evidence in the possession of An Garda Síochána. The Committee commends the recent proposals to address this issue, with a phased plan under the Modernisation and Renewal Programme for transformational change and the identification by the Commissioner of this issue as a priority. The Committee is encouraged by the success in relation to the management of warrants/summons but recommends that this area should continue to receive priority attention. However, given the media announcement by An Garda Síochána at the end of March 2017 in the matter of fixed charge penalty notices, the Audit Committee cannot give any assurances with regard to FCN as there are 14,500 convictions that will have to be vacated because of a legal problem. In addition, given the

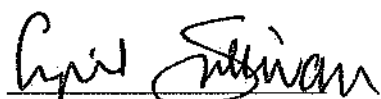
emerging issues relating to the recording of breathalyser test data, the Committee has also concerns regarding data quality across the force. The Committee will ask its successors to ensure both matters are examined thoroughly.

Other issues that continued to be progressed and will be reviewed further in 2017, include compliance with procurement procedures, the recoupment of overpayments of salary and pensions, the new risk management framework and addressing the controls issues in relation to the Garda College.

During the past year, the Garda Audit Committee and Garda Internal Audit Section have spend considerable time addressing issues of longstanding that were brought to their attention. The value of the Audit Committee and Internal Audit is that management is provided with a robust, independent mechanism to support the early discovery of problems or shortcomings and with an impartial source of quality assurance in relation to the control environment. For this reason, Public Financial Procedures require that all accounting officers have an independent audit committee, a properly resourced internal audit function and that senior management support the internal audit process.

Ultimately, the degree to which internal audit can contribute to the success of the organisation can turn on the level of support received from senior management. This is explicitly recognised in the manual of Public Financial Procedures which rightly emphasises the importance of management's full and unqualified support for internal audit.

At present, an Garda Síochána is going through a process of significant change and reform. The Audit Committee wishes to continue to support the force during this process and would be anxious to draw attention to the opportunities this process provides to management to strengthen its governance structures and to demonstrate its support for Internal Audit



*Cyril Sullivan*

*Chairman of the Audit Committee of An Garda Síochána*

*Date: 25<sup>th</sup> May 2017.*



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<sup>1</sup> Public Financial Procedures; (the Blue Book) Department of Public Expenditure and Reform (2008)

[govacc.per.gov.ie/public-financial-procedures-booklet-by-section/](http://govacc.per.gov.ie/public-financial-procedures-booklet-by-section/)

<sup>2</sup> Public Procurement Legislation;

S.I. No. 192/2015 - European Communities (Public Authorities Contracts) (Review Procedures) (Amendment) Regulations 2015.

S.I. No. 193/2015 - European Communities (Award of Contracts by Utility Undertakings) (Review Procedures) (Amendment) Regulations 2015.

<https://procurement.ie/regulations-si-130-2010-european-communities-public-authorities%E2%80%99-contracts-review-procedures>

**S.I. No. 286 of 2016 European Union (Award of Contracts by Utility Undertakings) Regulations 2016 Date Published: 2016 [Download ↓](#)**

**S.I. No. 284 of 2016 European Union (Award of Public Authority Contracts) Regulations 2016 Date Published: 2016 [Download ↓](#)**

**S.I. No. 192 of 2015 European Communities (Public Authorities' Contracts) (Review Procedures) (Amendment) Regulations 2015 Date Published: 2015 [Download ↓](#)**

**S.I. No. 193 European Communities (Award of Contracts by Utility Undertakings) (Review Procedures) (Amendment) Regulations 2015 Date Published: 2015 [Download ↓](#)**

**EU Directive 2014/25 - Procurement by entities operating in the water, energy, transport and postal services sectors (Utilities Directive) Date Published: 2014 [Download ↓](#)**

**EU Directive 2014/24 - EU Procurement Directive Date Published: 2014 [Download ↓](#)**

**EU Directive 2014/23 - Award of Concession Contracts Date Published: 2014 [Download ↓](#)**

<sup>iii</sup> Garda Síochána Inspectorate; November 2015; Changing Policing in Ireland.

<sup>iv</sup> Department of Finance Circular 40/02 requires that in exceptional cases where procurement procedures are not fully complied with that this expenditure is detailed on an annual return forwarded with the Annual Appropriation Account forwarded to the Office of the Comptroller and Auditor General.