

# An Garda Síochána

Oifig Saorála Faisnéise  
An Garda Síochána  
Teach áth Luimnigh  
Lárionad Gnó Udáras Forbartha Tionscail  
Baile Sheáin  
An Uaimh  
Contae na Mí  
C15 DR90

Teileafón/Tel: (046) 9036350

Bí linn/Join us



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

Láithreán Gréasain/Website: [www.garda.ie](http://www.garda.ie)

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

## Re: Freedom of Information Request FOI-000426-2016 Partially Granted

*Dear ,*

I refer to your request, dated and received on the 23<sup>rd</sup> November 2016 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 Freedom of Information Act 2014 states that An Garda Síochána is listed as a partially included agency "insofar as it relates to administrative records relating to human resources, finance or procurement matters". Therefore, only administrative records that relate to human resources, finance or procurement shall be considered.

Your request is shown below:-

*'Copies of any reports carried out in 2015 or 2016 regarding compliance with procurement procedures, including any reports by the Audit Committee.*

*I also wish to request, under FoI, access to any reports / memos regarding the recoupment of overpayment of salaries / pensions created in 2015 or 2016.*

*Please also include the latest figure available as to the current value of overall overpayments of salaries/pensions to Gardai.'*

I wish to inform you that I have decided to part grant your request on 19<sup>th</sup> December 2016.

The purpose of this letter is to explain my decision.

## 1. Findings, particulars and reasons for decision.

I understand a member of staff from my office spoke with you in respect of the first part of your request wherein you sought '*Copies of any reports carried out in 2015 or 2016 regarding compliance with procurement procedures, including any reports by the Audit Committee*'. It was agreed that this would be withdrawn as the information sought is already available on the Garda website.

Part 2 of your request sought '*access to any reports / memos regarding the recoupment of overpayment of salaries / pensions created in 2015 or 2016*'. I am now to advise you that a search was conducted in both the Human Resources and Internal Audit sections of the organisation. The Internal Audit Section have identified a Review Audit Report of the Overpayments of Pay and Pensions which was completed in March 2016. A copy of a partially redacted copy of this audit is herewith attached.

### Section 37 – Personal Information

The provision of certain records, that are not otherwise available to the general public, concerning an individual who would be identifiable if the records were released have been redacted and refused for release to safeguard the personal information of said individual.

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*

- (ii) *information relating to the financial affairs of the individual,*

I am refusing to provide specific details of the individual involved as the information contained herein relates to the financial affairs of the individual. To release this information 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).*

While section 2 of the Act provides that certain information about staff of an FOI body cannot be considered to be personal information, I do not consider any of those exceptions to apply in this case.

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:

- Maximum openness, transparency, accountability and value for money in the use of public funds.
- There is an interest in ensuring that An Garda Síochána is accountable to the public for decisions that they make
- The public interest in members of the public exercising their rights under the FOI Act.

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

- Protecting the right to privacy of individuals.
- The right of privacy of third parties,
- Public interest in protecting the ability of public bodies to carry out investigations in accordance with legislative responsibilities.

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 the financial affairs of personnel outweighs the public interest which would be served were the records released to you in their entirety.

### **Section 31**

Records containing the internal legal opinion of the Head of Legal Affairs have been redacted as per section 31(1) of the FOI Act. Documents whereby the primary focus of the document is the provision of legal opinion by a qualified legal professional are excluded from the provisions of the FOI Act under section 31 as shown below.

#### ***Parliamentary, court and certain other matters***

31. (1) A head shall refuse to grant an FOI request if the record concerned—
- (a) would be exempt from production in proceedings in a court on the ground of legal professional privilege,

I am of the opinion that the redacted document would be exempt from production in court proceedings as they are subject of legal professional privilege.

The third part of your request is seeking '*the latest figure available as to the current value of overall overpayments of salaries/pensions to Gardai.*'

The figures currently available for the value of overpayments of salaries/pensions is as follows:

- The value of overpayments for the Garda Payroll for Q2 2016 is €916,308.89
- The value of overpayments for the Civilian Payroll for Q2 2016 is €156,052.51
- The value of overpayments for the Garda Pensions as at end October 2016 is €515,470.28

## 2. Rights 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-000426-2016**

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:** IE86B0F190001710026896  
**BIC:** BOFIE2D

**You must ensure that your FOI reference number (FOI-000426-2016) is included in the payment details.**

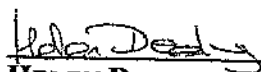
You should submit your request for an Internal Review within 4 weeks from the date of this notification. The review will involve a complete reconsideration of the matter by a more senior member of An Garda Síochána and the decision will be communicated to you within 3 weeks. The making of a late appeal may be permitted in appropriate circumstances.

Please be advised that An Garda Síochána replies under Freedom of Information may be released in to the public domain via our website at [www.garda.ie](http://www.garda.ie).

Personal details in respect of your request will be removed to protect confidentiality where applicable.

Should you have any questions or concerns regarding the above, please contact me by telephone at (046) 9036350.

Yours sincerely,

 **SUPERINTENDENT**  
**HELEN DEELY**  
**FREEDOM OF INFORMATION OFFICER.**

20<sup>th</sup> **DECEMBER, 2016**

| Schedule of Records |   |   | Requester Name: Colin Coyle    |   | File Re: FOI-00426-2016   |  |
|---------------------|---|---|--------------------------------|---|---------------------------|--|
| Page No             | Description of document                                   | Deletions                                 | Relevant Section of FOI Acts   | Reason for decision                                   | Decision Maker's decision |  |
| 1-7                 | Review Audit - Overpayment of Pay & Pensions - March 2016 | N/A                                       |                                |   | Grant                     |  |
| 8                   | Review Audit - Overpayment of Pay & Pensions - March 2017 | 4   | Section 37(1)<br>Section 31(1) | Personal Information<br>Court & certain other matters | Part Grant                |  |
| 9                   | Review Audit - Overpayment of Pay & Pensions - March 2018 | 15  | Section 37(1)                  | Personal Information                                  | Part Grant                |  |
| 10-13               | Review Audit - Overpayment of Pay & Pensions - March 2019 | N/A                                       |                                |   | Grant                     |  |
| 14                  | Review Audit - Overpayment of Pay & Pensions - March 2019 | 15.5 lines                                | Section 31(1)                  | Parliamentary, court & certain other matters          | Part Grant                |  |
| 15                  | Review Audit - Overpayment of Pay & Pensions - March 2019 | Page 15                                   | Section 31(1)                  | Parliamentary, court & certain other matters          | Refuse                    |  |
|                     |   |   |                                |   |                           |  |
|                     |   | Total number of pages                     |                                |   | 15                        |  |
|                     |   | Total number of pages for full release    |                                |   | 11                        |  |
|                     |   | Total number of pages for partial release |                                |   | 3                         |  |
|                     |   | Total number of pages being withheld      |                                |   | 1                         |  |

# **Review Audit**



## **Overpayments of Pay and Pensions**

**March 2016**



## INTRODUCTION

This Report represents a review audit of the management and control systems in relation to overpayments of pay and pensions from the Garda Vote. The review audit examined how the agreed recommendations of the Audit Report dated July 2013 and the review undertaken in 2014 were implemented in order to mitigate the risks identified and to provide the necessary assurance to management on the adequacy of the systems of internal control.

## BACKGROUND

Within the Garda Human Resources and People Development Directorate (HR&PD) is a unit that deals with overpayments of pay and pension staffed by one Staff Officer and one Clerical Officer reporting to a HEO Pay & Pensions Section. The Financial Shared Services Centre (FSSC) in Killarney provides a payroll facility on a contracted basis for An Garda Síochána. The figures for overpayments are provided by the FSSC to Garda HR&PD quarterly. The Overpayments Section then notify the staff/member involved and request repayment either in one payment or as a deduction from future salary payments over a specified period of time.

A policy document regarding the Management of Overpayments was published on the Garda Portal in August 2015.

## REVIEW AUDIT METHODOLOGY

The outstanding balances at 30<sup>th</sup> September 2015 were received from the Overpayments Unit HR&PD Directorate and analysed. There are three sub-elements within the overpayments namely, Civil Service Salaries, Garda Salaries and Garda Pensions. It should be noted that the pensions of Civil Servants retired from An Garda Síochána are paid from the Central Fund and not from the Garda Vote and therefore are not included here.

Table 1: Growth in Overpayments

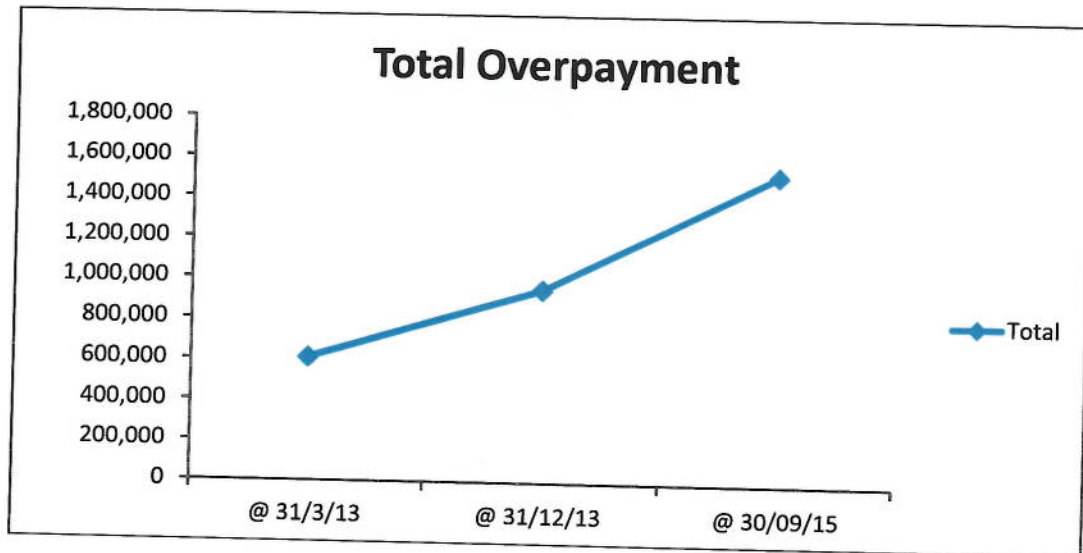
| Overpayments    | @ 31/3/13 | @ 31/12/13 | @ 30/09/15 |
|-----------------|-----------|------------|------------|
| Civilian Salary | 220,661   | 230,845    | 417,835    |
| Garda Pension   | 191,463   | 386,543    | 479,624    |
| Garda Salary    | 202,352   | 337,819    | 632,521    |
| Total           | 614,476   | 955,207    | 1,529,980  |

Source: FSSC, Garda HR&PD

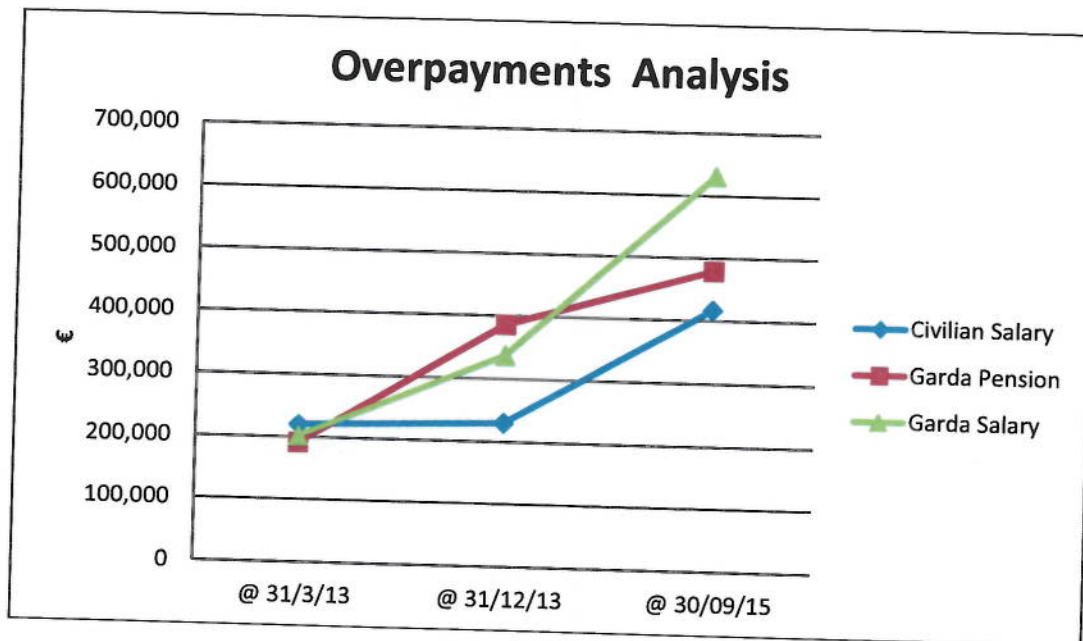
## Garda Internal Audit Section

The total balance of overpayments has increased dramatically since 31<sup>st</sup> March 2013 (by 149%).

Graph 1: Total Overpayment.



Graph 2: Overpayment Analysis





In addition to reviewing the growth in overpayments under each of the main categories this review chose a sample of overpayments identified in 2015 for detailed testing. The purpose of this testing was to ascertain how these cases arose and are now being dealt with and whether adequate systems are now in place to recoup these amounts. GIAS also considered lessons learned to minimise the risk of future overpayments.

## Garda Salary Overpayments

From Graph 2 above, it can be seen that the fastest growth was in relation to Garda salary overpayments. This growth in overpayments in relation to Garda salaries should not be considered as a diminution in the controls, but rather the opposite in that as recording procedures are enhanced more errors are discovered and are discovered earlier than in the past. The increase also reflects the changes in sickness absence management for Garda members and the changes made on foot of the Haddington Road Agreement.

Graph 3: Garda Salary Overpayments Aged Analysis

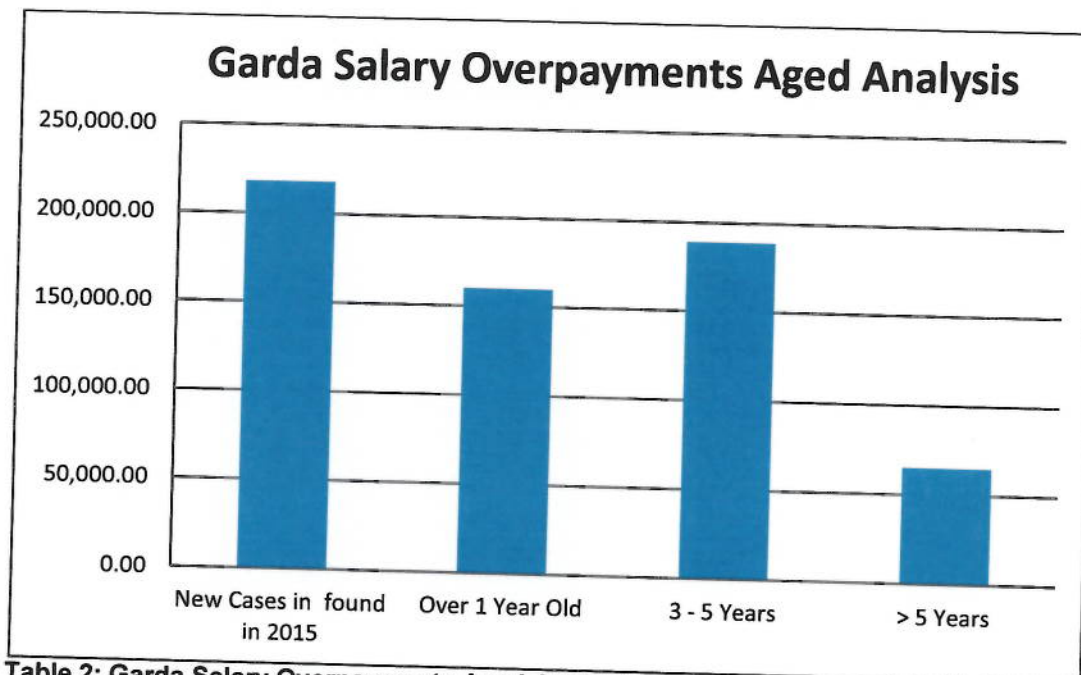


Table 2: Garda Salary Overpayments Aged Analysis

| Garda Salary Overpayments Aged Analysis | €       |
|---|---------|
| New Cases in found in 2015              | 218,180 |
| Over 1 Year Old                         | 160,052 |
| 3 - 5 Years                             | 189,089 |
| > 5 Years                               | 65,199  |
| Balance Outstanding at 30/09/15         | 632,521 |

Source: FSSC and Garda HR&PD sorted by date.

## Findings

The above aged analysis of the balance of €632k on Garda salary overpayments reveals that the largest amount relates to overpayments discovered in 2015. These have primarily arisen as a result of the Haddington Road Agreement that took effect in March 2014 and which reduced allowable sickness absence days and brought Garda sickness absence policy and procedures into line with the Public Service norm. As a result of these changes more Garda members exceeded their sick leave allowance which resulted in an increased level of salary overpayments. The lowest amount (€65k) relates to legacy overpayments more than 5 years old.

In total there are 657 incidences recorded cases of overpayments on Garda salaries of which 242 or 37% have been fully repaid. Of the 415 incidences with outstanding balances 262 (63%) have repayment plans in place. The cases without repayment plans amount to €296k in total. If we look at the most recent cases audited, in the nine months to 30/09/15 there were 172 outstanding balances of which 123 (72%) had repayment plans in place. This would indicate improved controls and show that errors are now being spotted and action taken earlier to recoup these overpayments.

A sample of 25 overpayment cases discovered in 2015 was selected for detailed examination which found:

- In 21 of these cases the overpayment was discovered within three months of the occurrence of the event that caused the overpayment.
- In 1 case there was a gap of over six years before the overpayment was discovered. This case related to an overpayment of increments following maternity leave.
- In 3 cases the time gap to discovery of the overpayment was 9 months, 9 months and 5 months respectively.
- In 5 of these cases the overpayment has now been fully repaid.
- In 19 cases payment plans have been agreed.
- In only 1 case is there no agreed plan in place.
- 22 of these repayment plans will result in the overpayment being repaid within two years.
- In three cases the repayment schedule will take 10 years, 7 years and 5 years respectively to recoup the overpayment.

## Recommendations - Garda Salary Overpayments

The Overpayments Recoupment Unit within Garda HR&PD is to be commended for their work in detecting and recovering Garda salary overpayments in a timely fashion. GIAS have some concerns that adequate resources are not available to this Unit. It is strongly recommended that an



## Garda Internal Audit Section

additional Executive Officer be assigned to this Unit. With the outstanding balance in excess of €1.5m there will be a considerable benefit to the organisation and the Garda Vote in improving controls, responding swiftly, recovering more money more quickly as a result of an increased staffing investment in this area.

It is unlikely that the small amount of Garda salary overpayments relating to five years (€65k) and over will be recovered. Application should be made to DPER for sanction to get these cases written off.

### *Management Response*

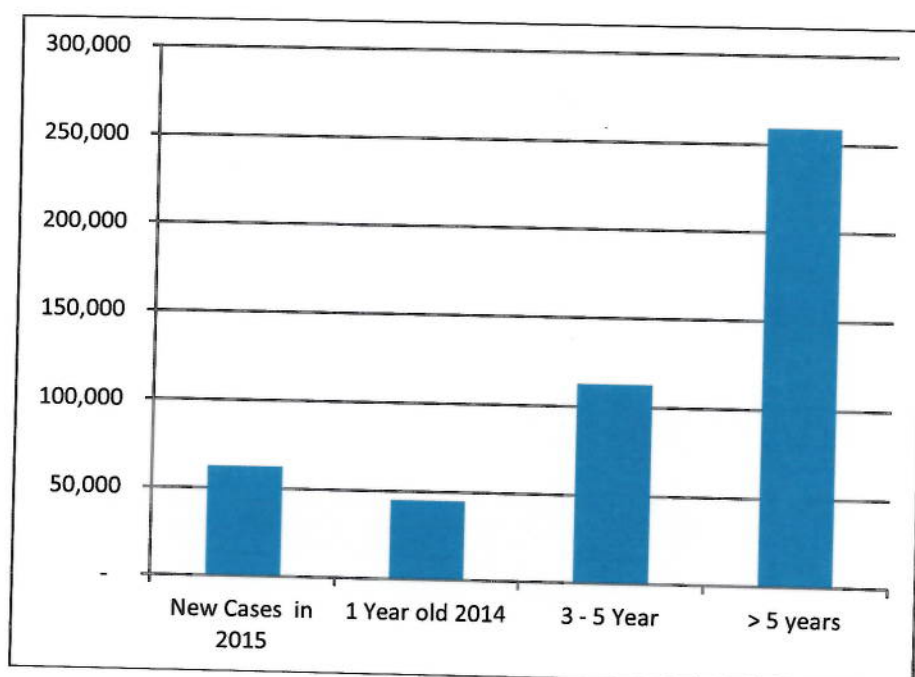
## **Garda Pensions Overpayment**

By contrast to Garda Salary Overpayments the majority of the overpayments of pension, €259k (54%), relate to instances exceeding 5 years old, while only €62k (13%) relates to the nine months to 30/09/15. Of the 184 cases of overpayments recorded only 18 have been fully repaid. In addition to these 18 cases only a further 17 (19%) have repayment schedules.

**Table 3: Garda Pension Overpayment Age Analysis**

| Age Analysis      | No of Cases | Balance O/S |
|-------------------|-------------|-------------|
| New Cases in 2015 | 43          | 62,694      |
| 1 Year old 2014   | 31          | 45,005      |
| 3 - 5 Year        | 75          | 112,728     |
| > 5 years         | 36          | 259,198     |
|                   | 185         | 479,624     |

Graph 4: Garda Pension Overpayment Age Analysis



### Recommendations from Audit Report 2013

Due to the combination of retirements due to service/age, early retirements and longer life expectancy, the number of Garda pensioners is likely to continue to increase with consequential implications for the incidence of overpayments as a result of notification of deaths. From discussions in HR&PD and the FSSC, GIAS is satisfied that management in these areas are aware of this and GIAS understand that:

- Discussions are at an advanced stage with Staff Associations and the Retired Members Association in relation to changing the payment of Garda Pensions from monthly in advance to monthly in arrears. GIAS appreciate the difficulties as, in addition to securing the agreement of the representative bodies, Article 12(5) of SI No. 63/1925, the Garda Síochána Pensions Order, will have to be amended.
- HR&PD is in ongoing consultation with the FSSC in order to consider the feasibility to move payments from advance to payments in arrears.

Appendix 1 – Presents extracts from the Audit Committee Minutes for the meeting of 26<sup>th</sup> July 2013 on these issues.



**Update in relation to issue:**

GIAS had sight of correspondence dated 22<sup>nd</sup> October 2015 from the Head of HR Directorate to the Executive Director HR&PD in which proposed changes to the Pensions Order 1925 are set out and three options for moving from payment of Garda pensions in advance to payment in arrears are proposed. We were informed that this letter has formed the basis of discussions with the Department of Justice, the Department of Public Expenditure and Reform and the Payroll Shared Service Centre (PSSC). It is likely that DPER in consultation with PSSC will move to standardise Garda pension payments in line with Public Sector norms.

**Significant overpayment case reported in the Review Audit in 2013**

**Extract from 2013 Report:**

*In discussions with the Garda HRM, GIAS were informed of one significant recently discovered case of overpayment of €169,958.24 (€118,889.19 net) which has not been notified in reports to GIAS or the Audit Committee to date. This relates to a retired sworn member of An Garda Síochána who commenced employment as a [REDACTED]*

*[REDACTED] in An Garda Síochána was administered by the Garda Division in the Department of Justice & Equality. The Department had instructed the FSSC to abate this Garda pension; however, this was not done at the time.*

*When Garda HRM discovered that abatement was not being applied to this pension the advice of the Head of Legal Affairs was sought in relation to the interpretation of pension abatement and how it should be applied. [REDACTED]*

*The employee was formally informed in writing of the position on 2<sup>nd</sup> November 2012 and in response [REDACTED] requested that HRM apply to the Minister for Public Expenditure & Reform for a waiver of abatement as provided for in the relevant Statutory Instrument (236/1966). However, the Department of Public Expenditure & Reform replied stating that there was no reason to waive abatement in this case. The letter from the Department of Public Expenditure & Reform also requested An Garda Síochána to give consideration as to how the overpayment is to be recouped.*

*Consequently, the FSSC was instructed to abate this pension with effect from 1<sup>st</sup> February 2013 and to calculate the overpayment of pension*

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from [REDACTED] [REDACTED] The FSSC confirmed that the gross amount of the overpayment is €169,958.24 (€118,889.19 net). HRM wrote to the employee on a number of occasions requesting that [REDACTED] give consideration as to how [REDACTED] wished to address the overpayment; however no response was received to these correspondences.

The Assistant Commissioner HRM is of the view that such a large amount of money cannot be written off unless every effort is made to recoup the amount and consequently [REDACTED] instructed that deductions commence from the employee's salary. The FSSC was instructed to commence deductions of €109 (gross) and the deductions are due to commence on the current payday i.e. 4<sup>th</sup> July 2013. (€109 being approximately 10% of the gross salary)

The current position is that this employee is currently in receipt of [REDACTED] salary as a [REDACTED] and [REDACTED] is also in receipt of [REDACTED] Garda pension. However, please note that [REDACTED] Garda pension has been abated since 1<sup>st</sup> February 2013 thereby reducing it to €684 annually.

In response to the notification of this course of action the employee issued an e-mail to HRM on 1<sup>st</sup> July 2013 stating that [REDACTED] was not agreeing to the deductions from [REDACTED] salary and that [REDACTED] had referred the matter to his Solicitor.

### **Recommendation from Original Report**

GIAS recommend that this case be strenuously contested on the ground that the employee should have known that [REDACTED] garda pension was subject to abatement and had a duty to inform Garda HRM of the fact that it had not been abated well before the case was discovered. We agree with the actions taken by the Assistant Commissioner HRM.

### **Update in relation to issue:**

The outstanding balance in relation to this case at 30/09/15 was €158,622. The maximum allowable recoupment of 10% of gross pay is being applied. However, at this rate it will take 28 years to repay the full amount which is unlikely given the age of the individual concerned.

### **Audit Testing**

Five cases of pension overpayments in 2015 were examined. In four of these cases the overpayment arose as a result of a death. Of these four overpayments, two have been fully repaid. One related to the miscalculation of pension entitlement. In this case a repayment plan is in place which will result in full repayment over eight years. It is noted that while there is no legal obligation for the estates of deceased members to repay these overpayments,



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in two of the four cases of overpayments arising from death the amounts have been fully repaid.

### Recommendations - Garda Pension Overpayments

GIAS recommend that the move from payment of pension in advance to payment in arrears be undertaken at the earliest opportunity as there still exists a risk of loss to the Garda Vote in this regard.

It is important that the Garda Síochána Retired Members Association are kept informed regarding the revision of the 1925 Pensions Order and of the process for moving from payment in advance to payment in arrears. The options contained within the correspondence of 22<sup>nd</sup> October proposing a loan of one month's pension to every pensioner at the time the transition occurs and which would then be repaid over a number of years (not exceeding 3 years) is recommended. This positive measure would offset any negative effect on the recipient of implementing the change from payment in advance to payment in arrears.

### Civil Servants Salary Overpayments

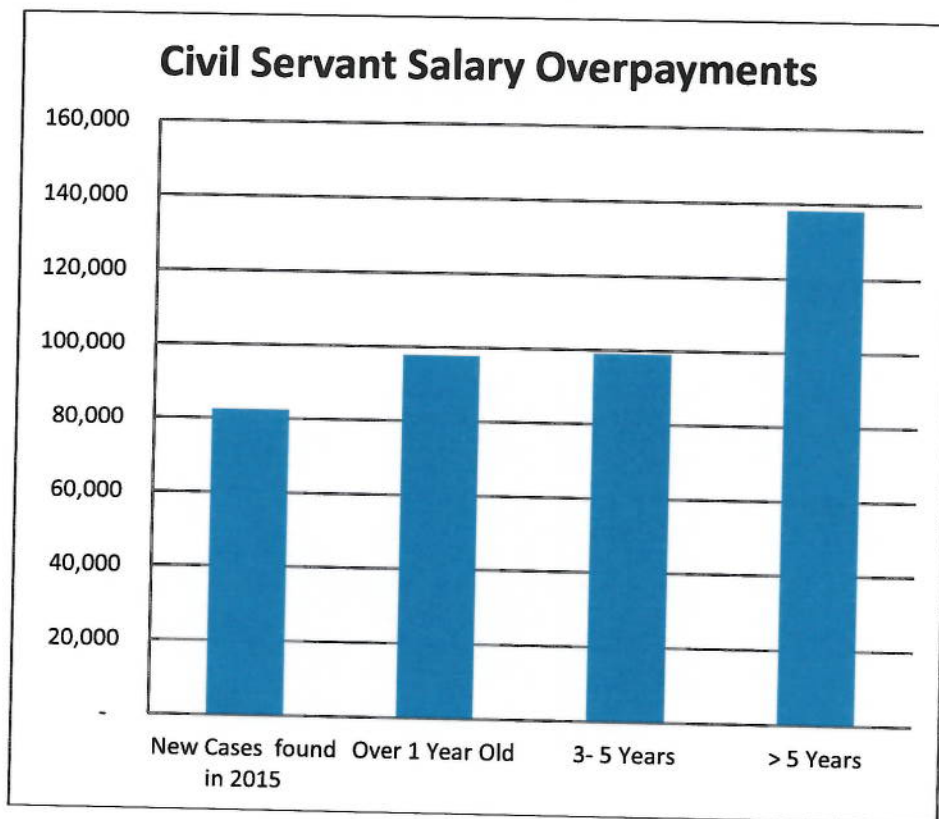
Table 4: Civil Service Salary Overpayments Age Analysis

| €   |         |
|---|---------|
| New Cases found up to 30 <sup>th</sup> Sept 2015. | 81,859  |
| Over 1 Year Old                                   | 97,813  |
| 3- 5 Years  | 99,070  |
| > 5 Years   | 138,493 |
| Total   | 417,235 |

Source: PSSC, Garda HR & PD sorted by date.

The balance outstanding for Civil Service salary overpayments rose from €221k on 31/3/13 to €417k at 30/09/15 or by 89%. One third of the total amount relates to cases which are five years or older.

Graph 5: Civil Servant Salary Overpayment Age Analysis



### Findings

From Graph 5 above it is clear that the largest category of outstanding overpayment is over five year old. Other than cases where there is a preserved pension (i.e. where staff have retired/resigned/been dismissed early and the pension is only accessible after a certain date) or a repayment plan in place, it is unlikely that this money will now be recovered.

Six overpayments relating to Civil Servants which were discovered in 2015 were examined as part of this review. Of these six cases all but one were discovered within two months of the occurrence of the incident that gave rise to the overpayment. In one case there was a gap of four months between the date of occurrence and the date of discovery of the overpayment. All six overpayments had repayment plans in place and one was fully recouped. The longest time frame for repayment of overpayment was just over three years. From the testing undertaken GIAS is satisfied that good controls are currently in place to detect overpayments quickly and to recoup any loss to the Garda Vote within a reasonable time frame.

### Recommendation - Civil Servant Overpayments

An application for sanction to write-off irrecoverable amounts should be made to the Department of Public Expenditure and Reform. In this regard legacy overpayments over five years that are not subject to preserved pension procedures and which do not have repayment plans in place should be considered as unlikely to be recovered and should be written-off as bad debts.

### Repayment Plans

Table 5: Repayment Plan

|                        | % with Repayment Plans |                  |
|------------------------|------------------------|------------------|
|                        | @ August 2013          | @ September 2015 |
| Civil Service Salaries | 50%                    | 59%              |
| Garda Salaries         | 23%                    | 63%              |
| Garda Pensions         | 21%                    | 19%              |

The percentage of overpayment cases where repayment plans have been agreed with the employee concerned has remained similar between 2013 and 2015 in relation to Garda Pensions. The big success story over this period has been Garda salaries where the percentage with repayment plans in place rose from 23% of cases in 2013 to 63% in 2015. Civil Servants repayment plans have also increased from 50% to 59%. Over all three categories the percentage with repayment plans is 55%. This highlights the considerable amount of work being done by the Overpayments Section particularly in relation to Garda Salaries which represent 41% of the total outstanding amounts.

### Recommendation - Repayment Plans

The Overpayment Recoupment Unit is achieving considerable success in recouping overpayment and their work should continue and be supported. As expressed on pages 5 and 6 of this Report, GIAS have concerns about the level of staffing resources available and recommend that an additional Executive Office be allocated to the Unit on a full time basis.



## Conclusion

Garda salary overpayments have increased since 2013 mainly as a result of improved detection and the changes in sickness absence management as part of the Haddington Road Agreement. These changes have brought the Garda sickness management leave provisions into line with the Garda Civil Service Staff and the wider civil service.

The recommendations in regard to amending the 1925 Garda Pension Order made in the previous audit have not been implemented but are likely to be implemented in the near future. Responsibility for the payment of these pensions while still from the Garda Vote, has already been taken over by the Payroll Shared Service Centre. It is important that the Garda Retired Members Association be consulted in regard to the proposed changes.

There still remain large overpayments that are older than five years in relation to Garda Pensions (€259K) and Civil Service Salaries (€138K) as well as the Garda Salaries (€65K). It is unlikely that a large amount of these sums will be repaid and therefore GIAS recommend that they should be written off.

The Overpayment Recoupment Unit in Navan is achieving considerable success in putting in place agreements for the phased repayment of overpaid amounts but this Unit is under-resourced.

## ACKNOWLEDGEMENTS

Garda Internal Audit Section wishes to take this opportunity to acknowledge the support and assistance provided by Claire Egan, Gerard Knightly and Catherine Bannon in relation to this Review Audit.

*Niall Kelly*

Head of Internal Audit  
Date: 13/5/16

## **Appendix 1 - Extract from Audit Committee Meeting of 26<sup>th</sup> July 2013.**

### **Overpayments Presentation**

A presentation to the committee on overpayments was given by the Human Resource Management section. Assistant Commissioner Fanning (Garda HRM), Mr. Alan Mulligan (Director Garda HRM), Mr. Ken Ruane (Head of Legal Affairs), Ms. Bridget Mackin and Ms. Mary Bennett (Garda HRM, Pay and Pensions Section) were present for this presentation and addressed the committee on various matters arising. Ms. Mary Bennett presented a PowerPoint presentation to the committee. The Chairman suggested that when a person leaves the organisation they should be paid in arrears rather than in advance as they get gratuity upon leaving. Assistant Commissioner Fanning stated that he would look into this. A change to the Pensions Order, 1925 will be required if there is to be a move from payment in advance to payment in arrears. The change from the issue of a cheque to electronic funds transfer (EFT) is in progress but it is a long process as a lot of people are abroad or in nursing homes. The Chairman stated that this proposal does not get over the extent of late notifications. Assistant Commissioner Fanning stated that notifications are received from death notices and the retirement association and that it is envisaged that a presentation will be made to all Chief Superintendents at the next Commissioner's conference in November. Mr. Alan Mulligan referred to the report concerning overpayments that was supplied to the committee. The Chairman asked that the date the overpayment arose and the date the overpayment came to notice should both be recorded on the schedule of overpayments. Mr. Mulligan stated that this was possible and would not be a problem. The Chairman stated that the idea that overpayments continue indefinitely cannot go on and management need to address the situation and discuss policy on the matter.

