

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-000352-2017 Request Part Granted

Dear

I refer to your request, dated 8th August, 2017 and received on the 10th August, 2017, which you have made on 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:

I would like to request a copy of all audits that relate to the Sligo/Leitrim and/or Roscommon/Longford Garda Divisions that have been completed since January 1, 2016.

I have now made a decision to part grant your request on 5th September 2017.

The purpose of this letter is to explain my decision.

1. Findings, particulars and reasons for decision.

Your request was forwarded to the Garda Internal Audit Section (GIAS) who conducted a search for records containing the information you have requested. The GIAS have identified

Seirbhísi gairmiúla póilíneachta agus slándála a sholáthar le hiontaobh, muinín agus tacaíocht na ndaoine ar a bhfreastalaimid
To deliver professional policing and security services with the trust, confidence and support of the people we serve

two records relating to your request – ‘**Review Audit Roscommon Longford Division February 2016**’ and the associated ‘**Questionnaire Review Audit Roscommon Longford Division October 2015**’.

I have decided to provide both records in a redacted format as outlined in Schedule of Records A and Schedule of Records B which are both appended.

I have decided to refuse the aforementioned redacted records as follows:

Part 1(n), Schedule 1 - Out of Scope

In accordance with Part 1(n), Schedule 1 of the FOI Act certain records or parts of records have been redacted as they do not come within the scope of the FOI Act insofar as An Garda Síochána is concerned. 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.

Records relating to operational matters such as warrants, seizures/storage of drug related materials or evidential property management are exempted as part of Part 1(n), Schedule 1 as these are neither considered administrative records (as set out in Office of the Information Commissioner: OIC case reference number 160276) or records relating to human resources, finance or procurement. The vast majority of this audit relates to the operational matters concerning warrants, drugs storage/recording or property/evidence management, thus the redaction is significant as per Part 1(n) of Schedule 1 of the FOI Act.

Section 37 – Personal Information

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

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

- (i) *information relating to the educational, medical, psychiatric or psychological history of the individual,*

I am refusing to provide specific details of the individuals involved as the information contained herein relates to the medical information of certain individuals. 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:

- 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 the medical information of personnel outweighs the public interest which would be served were the records released to you in their entirety.

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-000352-2017**.

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-000352-2017 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,

 **SUPERINTENDENT**
HELEN DEELY
FREEDOM OF INFORMATION OFFICER

 **SEPTEMBER 2017**

Schedule A Requester Name: Mr. Eoghan Murphy File Re: FOI-000352-2017

Page No	Description of document	Deletions	Relevant Section of FOI Acts	Reason for decision	Decision Maker's decision
1	Review Audit Roscommon Longford Division February 2016	0			Grant
2	Review Audit Roscommon Longford Division February 2016	3	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
3	Review Audit Roscommon Longford Division February 2016	10	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
4-8	Review Audit Roscommon Longford Division February 2016	39	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Refuse
9	Review Audit Roscommon Longford Division February 2016	7	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
10	Review Audit Roscommon Longford Division February 2016	0			Grant
11	Review Audit Roscommon Longford Division February 2016	10	Section 37(1) & Part 1(n) of Schedule 1	Personal Information & Outside the Scope of the FOI Act	Part Grant
12	Review Audit Roscommon Longford Division February 2016	9	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Refuse
13	Review Audit Roscommon Longford Division February 2016	1	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
14	Review Audit Roscommon Longford Division February 2016	0			Grant
		Total number of pages			14
		Total number of pages for full release			3
		Total number of pages for partial release			5
		Total number of pages being withheld			6

Review Audit



Roscommon Longford Division

February 2016

INTRODUCTION

This Report represents a review audit of the management and control systems applied by the Roscommon Longford Division. The review audit examined how the agreed recommendations of the Audit Report dated October 2013 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.

OFFICES EXAMINED

Chief Superintendent Padraig Rattigan has responsibility for the operational and administrative policing of the Division. This incorporates Roscommon, Longford, Castlerea, and Granard Districts. [REDACTED]

The original audit included visits all District Headquarters.

REVIEW AUDIT METHODOLOGY

A questionnaire, drawn up by Garda Internal Audit Section (GIAS), was completed by local Garda Management who outlined the changes implemented on foot of the recommendations from the original Audit Report. This questionnaire is designed to assist GIAS in determining the current status in relation to the recommendations made in the October 2013 Audit Report.

REVIEW AUDIT OPINION

GIAS can provide **reasonable assurance** that the internal management and control systems in place to manage the Roscommon Longford Division are adequate. In relation to specific audit objectives GIAS can provide:

[REDACTED]

[REDACTED]

4. **Reasonable Assurance** that financial and accounting systems are adequate to ensure that expenditure is correctly recorded and properly allocated. That monies received are properly receipted and lodged in a timely manner. This represents **Low Risk**.
5. **Reasonable Assurance** that indirect staffing costs are controlled and authorised. This represents **Low Risk**.

Summary of the main findings of the October 2013 Audit Report together with update on the issues:

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Originally considered **Medium Risk** and remaining **Medium Risk**

3. Procurement

Findings from original audit

The Chair of the Divisional Procurement Committee (DPC) is the Chief and the Committee has representatives from the Divisional and each of the District Offices. The Committee met on two occasions in 2011 (June 30th and August 8th) and on 17th July 2012; there have been no meetings since that date.

GIAS were presented with a register of contracts in the Division and noted that there are contracts in place for cleaning, landscaping and taxis (the transport of detained persons) services.

However, reviewing a report from the Oracle Financial System for 2012 (2012 was used to give an analysis of a full year), GIAS identified other categories of good/service for which there was significant expenditure including:

- Heating oil €68,000;
- The towing and storage of vehicles seized under Section 41 of the Road Traffic Act, €30,500;
- Medical Services for Detained Persons, €11,500.

There are no contracts in place for the provision of these goods/services and GIAS are consequently concerned that the Division may not have complied with its obligations to seek quotations. However, it was observed that the Superintendent in Granard wrote to the Director of Finance seeking sanction

for expenditure of €1,000 confirming that quotations had been sought from four companies. While in itself this is not significant, the request provides GIAS with some assurance that there is an appreciation of the Division's procurement obligations. However, a record of all quotations sought must be kept.

Department of Finance circular 10 of 2010 requires that contracts for supplies and general services with an estimated value of €25,000 or more must be advertised on the www.etenders.gov.ie website. The Division purchased its heating oil, for example, in relatively small quantities (the average payment to suppliers was €2,700 in 2012) and in excess of 5 suppliers were used. However, taken collectively payments for heating oil totalled €68,000 and one supplier was paid over €37,000 – both amounts are in excess of the Department of Finance thresholds for a formal tendering procedure through the e-tenders website. This situation leaves the Division open to the accusation of 'contract splitting' in order to avoid the thresholds for the more onerous procurement procedures.

Update in relation to issue

The Divisional Officer in his response to the questionnaire states that there are contracts in place in the Division for cleaning and landscaping and all heating oil is ordered through a contract which is in place in Garda Headquarters.

A sub-contract was put in place with TRN on 1st April, 2015 for towing management.

There is no contract currently in place for the transportation of prisoners.

There is a functioning DPC and this committee meets twice yearly and minutes are recorded at these meetings. The last meeting was held on 16th November, 2015.

4. Sick absence records

Findings from original audit

On reviewing the records of sick absences for Garda members, GIAS found differences in individual absences as recorded on 'SAMS', Form SR1 (notification of sick absence/resumption), Form A85 (record of duty) and members D.5. From our experience GIAS wish to point out that this problem is not specific to the Roscommon/Longford Division it is also occurring in other Divisions and we are concerned that it may be systemic to the Organisation.

Supervisors can be slow to advise the Divisional Executive Officer when members are reporting sick and/or returning to work.

Update in relation to issue

The Divisional Officer in his response to the questionnaire states that he is satisfied with the procedures in place for recording sick absence in the Division, however he states that there continues to be challenges in the ongoing monitoring of sick absence. The key issues in the Division are delays in submitting Injury on Duty reports to the Divisional Office and incorrect recording of illness type on SAMS.

The Divisional Officer is satisfied that members D5's are being kept up to date in all Districts.

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Garda Internal Audit Section

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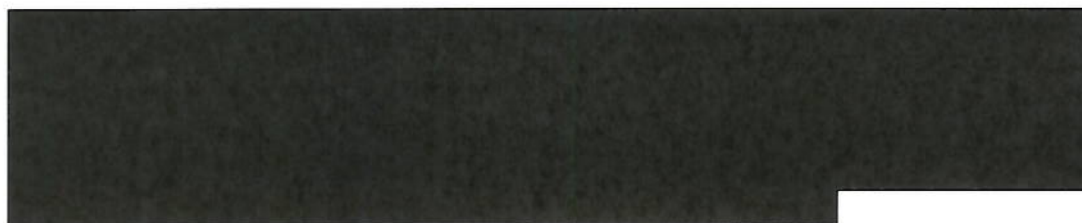
[REDACTED]

[REDACTED]

Originally considered **Medium Risk** and now considered **Low Risk**

6. Topaz Invoices

Findings from original audit



In the Roscommon District there were procedures in place for the checking of invoices from Topaz. However, there was a lack of evidence that these checks were being applied.

In the Roscommon and Castlereagh Districts it was evident, from viewing the invoices from Topaz, that while members are providing the vehicle registration number to the service station personnel they are not providing the odometer reading.

Update in relation to issue

The Divisional Officer in his response to the questionnaire informs GIAS that he is satisfied with the management of fuel invoices throughout the Division; that:

- All members are providing registration numbers and odometer readings to the service station personnel on the purchase of fuel. Fuel charge cards are only being used for the vehicle to which they are assigned.
- Reconciliations are undertaken by the District Officers between the logbooks and fuel receipts.
- Logbooks are being completed correctly with A62's and A43's being submitted as per Code instructions.

7. Prompt Payments of Accounts Act

Findings from original audit

Payment of invoices by An Garda Síochána is governed by the Prompt Payment of Accounts Act, 1997 as amended by the European Communities (Late Payment in Commercial Transactions) Regulations 2002. The legislation provides for the payment of interest on valid invoices which are unpaid after 30 days from the date of receipt by the Organisation. In June 2009, the Government introduced a further non-statutory requirement to reduce the payment period by Central Government Departments/Agencies (which includes An Garda Síochána) to their suppliers from 30 to 15 days. With the

reduction of the Imprest balance by the Finance Directorate, payments for services such as doctors, towing, cleaning and waste disposal are no longer made directly by the District Offices and this adds to the pressure of compliance with the 15 day deadline. GIAS fully appreciates that this adds to the pressure in processing an invoice but stresses that every effort, **consistent with proper financial procedures**, should be made to ensure that all suppliers are paid within this timeframe.

Invoices that were paid through the Finance Directorate are recorded on the Oracle accounting system. One of the features of this system is that it reports the date the invoice was received. This date is essential for calculating compliance with the Prompt Payments Act. A review of these dates indicates that many payments made by each of the Districts are not in compliance with the 15 day deadline. An examination of a sample of invoices confirms this to be the case.

GIAS examined a sample of invoices, in each of the Districts, to verify that the date the invoice was received by An Garda Síochána as recorded by Oracle was correct. It was found that Oracle was frequently inaccurate in this regard (GIAS will be keeping this under review in future audits as this may be an Organisation wide problem). A constraint on this audit test is that the invoices are not always date stamped upon receipt; this is particularly noticeable when the invoice is addressed to a station as opposed to the District Office.

Update in relation to issue

The District Officer in his response to the questionnaire states that all invoices are now being date stamped at point of receipt. Invoices are checked for correctness and forwarded promptly from stations to the District Offices or the Finance Directorate, as appropriate.

ACKNOWLEDGEMENTS

Garda Internal Audit Section wishes to take this opportunity to acknowledge the support and assistance provided by Chief Superintendent Padraig Rattigan and all staff who participated in this review audit.

Niall Kelly

Niall Kelly
Head of Internal Audit
Date: 03/02/16

Schedule B Requester Name: Mr. Eoghan Murphy File Re: FOI-000352-2017

Page No	Description of document	Deletions	Relevant Section of FOI Acts	Reason for decision	Decision Maker's decision
1	Questionnaire Review Audit Roscommon Longford Division October 2015	0			Grant
2	Questionnaire Review Audit Roscommon Longford Division October 2015	8	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
3-6	Questionnaire Review Audit Roscommon Longford Division October 2015	62	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Refuse
7	Questionnaire Review Audit Roscommon Longford Division October 2015	10	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
8-10	Questionnaire Review Audit Roscommon Longford Division October 2015	0			Grant
11	Questionnaire Review Audit Roscommon Longford Division October 2015	58	Section 37(1)	Personal Information	Part Grant
12-13	Questionnaire Review Audit Roscommon Longford Division October 2015	37	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Refuse
14	Questionnaire Review Audit Roscommon Longford Division October 2015	4	Part 1(n) of Schedule 1	Outside the Scope of the FOI Act	Part Grant
15-16	Questionnaire Review Audit Roscommon Longford Division October 2015	0			Grant
Total number of pages					16
Total number of pages for full release					6
Total number of pages for partial release					4
Total number of pages being withheld					6

Questionnaire

Review Audit



Roscommon Longford Division

October 2015

Review of Audit of Roscommon/Longford Division

The original audit of the Roscommon/Longford Division was carried out by GIAS during July 2013 with visits to the Divisional Office and the District Offices at Roscommon, Longford, Castlerea, Boyle and Granard.

The audit focused on the systems, processes and controls in operation in the Roscommon/Longford Division with specific reference to financial and [REDACTED] domains. The objective of the audit was to ascertain whether the systems in place in the Division were adequate for the [REDACTED] [REDACTED] and whether adequate accounting and control systems were in place and operating effectively.

This questionnaire is designed to assist GIAS in determining the current status in relation to the recommendations made in the October 2013 Audit Report. A Divisional response is required to the below questions.

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Garda Internal Audit Section

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3. Procurement

Audit Finding

The Chair of the Divisional Procurement Committee (DPC) is the Chief and the Committee had representatives from the Divisional and each of the District Offices. The Committee met on two occasions in 2011 (June 30th and August 8th) and on 17th July 2012; there had been no meetings since that date.

GIAS were presented with a register of contracts in the Division and noted that there were contracts in place for cleaning, landscaping and taxi (transport of detained persons) services.

However, reviewing a report from the Oracle Financial System for 2012 (2012 was used to give an analysis of a full year) GIAS identified other categories of good/service for which there was significant expenditure including:

- Heating oil - €68,000.
- The towing and storage of vehicles seized under Section 41 of the Road Traffic Act - €30,500

Ag obair le Pobail chun iad a chosaint agus chun freastal orthu
Working with Communities to Protect and Serve

- Medical Services for Detained Persons - €11,500.

There were no contracts in place for the provision of these goods/services and GIAS were consequently concerned that the Division may not have complied with its obligations to seek quotations. However, it was observed that the Superintendent in Granard wrote to the Director of Finance seeking sanction for expenditure of €1,000 confirming that quotations had been sought from four companies. While in itself this is not significant, the request provides GIAS with some assurance that there is an appreciation of the Division's procurement obligations. However, a record of all quotations sought must be kept.

Department of Finance circular 10 of 2010 requires that contracts for supplies and general services with an estimated value of €25,000 or more must be advertised on the www.etenders.gov.ie website. The Division purchased its heating oil, for example, in relatively small quantities (the average payment to suppliers was €2,700 in 2012) and in excess of 5 suppliers were used. However, taken collectively payments for heating oil totalled €68,000 and one supplier was paid over €37,000 – both amounts are in excess of the Department of Finance thresholds for a formal tendering procedure through the e-tenders website. This situation leaves the Division open to the accusation of 'contract splitting' in order to avoid the thresholds for the more onerous procurement procedures.

GIAS recommendations included:-

That the Divisional Officer satisfy himself that "An Garda Síochána HQ and Divisional Procurement and Tendering Guidelines" are being adhered to. The Guidelines require each Chief to ensure "that there is a functioning Procurement Committee in place within their area of responsibility to ensure

that Procurement Guidelines are adhered to for all purchases". The Guidelines also state that "Procurement Committees are responsible for procurement of service/items contracts within their area of responsibility".

The responsibilities of the DPC include the monitoring of contracts:

- for expiry, to ensure that tendering procedures are initiated in good time to enable a new contract to be in place when the existing one expires; and
- to ensure that costs do not exceed the contract amount and that the service provided reflects the specification set out in the RFT.

The DPC should, prior to the commencement of the budgetary year, review the aggregated requirement for any product area of supplies or services in order to ensure that the Division's procurement obligations are being met. The results of this exercise should be reviewed at periodic intervals throughout the year.

GIAS recommends that the DPC increase the frequency of its meetings; the guidelines state that the DPCs should hold twice yearly workshops in order to

Garda Internal Audit Section
examine past and planned expenditure to ensure that the Division is satisfying its procurement obligations and obtaining value for money.

Questions for the Review Audit:

1. *Is there a functioning Divisional Procurement Committee still in place in the Division?*

There is a Divisional Procurement Committee consisting of:
Chief Superintendent Pdraig Rattigan
Sergeant Ursula Hussey
Ms Maria Macgregor

2. *How often does this Committee meet?*

The Committee meets twice yearly.

3. *Are minutes recorded at all meetings?*

Yes.

4. *How many meetings were held during 2014 and to date in 2015?*

2 Meetings held in 2014 on 8th January 2014 and 18th November 2014
2 Meetings held in 2015 on 17th February 2015 and 16th November 2015

5. *What date was the last meeting held?*

16th November 2015.

6. *Do the Divisional Procurement Committee monitor and review all contracts currently in place in the Division?*

Yes.

7. *Are there up to date contracts in place for **all** services and supplies provided within the Division, including conveyance of persons detained, garden maintenance, cleaning, medical services for detained persons and the provision of heating oil?*

Contracts are in place in the Division for Cleaning and Landscaping.
There is no contract in place for transportation of prisoners.
All heating oil is ordered from Headquarters where a contract is in place.

8. *What is the current status regarding Towing Management in the Division?*

There is a sub contract in place with TRN which commenced on 1st April 2015.

9. *Is there a Divisional contract in place for the provision of this service? How is this monitored?*

There is a contract in place, it is monitored by the Divisional office and Finance and Procurement.

4. Sick Absence Records

Audit Finding

Sick absences are recorded:

- On the software packages 'Peoplesoft' and 'SAMS' in respect of civilian staff; and
- On 'SAMS' software for Garda members, and the members D.5 (a Garda's absence record) is updated on their return to duty.

On reviewing the records of sick absences for Garda members, GIAS found differences in individual absences as recorded on 'SAMS', Form SR1 (notification of sick absence/resumption), Form A85 (record of duty) and members D.5. From our experience GIAS wish to point out that this problem is not specific to the Roscommon/Longford Division it is also occurring in other Divisions and we are concerned that it may be systemic to the Organisation.

Supervisors can be slow to advise the Divisional Executive Officer when members are reporting sick and/or returning to work.

GIAS recommendations included:–

The systems weakness in the recording of sick absences is not unique to the Roscommon/Longford Division and requires attention by HRM. GIAS recommend that Management introduce additional administrative procedures to ensure that each instance of sickness is correctly recorded and accurately transferred to members personnel file (D.5). Direction may need to be sought from HRM.

Management should remind Supervisors to promptly inform the Divisional EO of staff commencing sick leave and resuming work.

Questions for the Review Audit:

1. *What is the overall position in the Division with regard to management of sickness absence?*

The District Office updates SAMS for members absence details and resumptions and forwards report on injury on/off duty to Divisional Office

The Divisional Office receives Injury on/off report, prepares 11.37 Certificates and forwards to HRM and sends copy of District Office.

The Divisional Office updates SAMS for civilian staff, receives SR1, resumption to work, medical certificates for civilians.

2. Is the Divisional Officer satisfied with the current procedures in place for recording sick absence?

3. *What are the key issues emerging in the Division?*

4. Are Supervisors advising the Divisional E.O. promptly when members report sick and/or return to work?

5. *Is the Divisional Officer satisfied that D.5's are being kept up to date in all Districts in the Division?*

6. *Please provide a list of persons on restricted or light duties in the Division; the dates such duties commences and the anticipated duration as well as the length of the absence (if any) which preceded the restricted/light duties.*

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Garda Internal Audit Section

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6. Topaz Invoices

Audit Finding



In the Roscommon District there were procedures in place for the checking of invoices from Topaz. However, there was a lack of evidence that these checks were being applied.

In the Roscommon and Castlerea Districts it was evident, from viewing the invoices from Topaz, that while members are providing the vehicle registration number to the service station personnel they are not providing the odometer reading.

GIAS recommendations included: –

That Management will need to ensure that invoices are actually being checked. When using fuel cards the members are required to furnish the service attendant with the vehicle registration number and odometer reading.

Questions for the Review Audit:

1. *Is the Divisional Officer satisfied with the management of fuel invoices in the Division?*

Yes.

2. *Are all members providing registration numbers and odometer readings to the service station personnel on the purchase of fuel, for inclusion on the proforma invoice?*

Yes.

3. *Are receipts for fuel purchased being retained and attached to Form A.62.*

Receipts are retained by the nominated person who compiles Form A. 62.

Garda Internal Audit Section

4. *Are fuel statements being reconciled with logbooks and fuel receipts?*

Yes.

5. *Who undertakes the reconciliation of fuel statements in each District?*

District Officer.

6. *Are these reconciliations being evidenced?*

Yes.

7. *Are Tranman records being completed and by whom?*

District Office Staff.

8. *Are fuel charge cards only being used for the vehicle to which they were assigned?*

Yes.

9. *Can you confirm that logbooks are being completed correctly with A.62's & A.43's being submitted as per Code instructions?*

Yes.

7. Prompt Payments of Accounts Act

Audit Finding

Invoices paid through the Finance Directorate are recorded on the Oracle accounting system. One of the features of this system is that it reports the date the invoice was received. This date is essential for calculating compliance with the Prompt Payments Act. A review of these dates indicates that many payments made by each of the Districts are not in compliance with the 15 day deadline. An examination of a sample of invoices confirms this to be the case.

GIAS examined a sample of invoices, in each of the Districts, to verify that the date the invoice was received by An Garda Síochána as recorded by Oracle was correct. It was found that Oracle was frequently inaccurate in this regard (GIAS will be keeping this under review in future audits as this may be an Organisation wide problem). A constraint on this audit test is that the invoices are not always date stamped upon receipt; this is particularly noticeable when the invoice is addressed to a station as opposed to the District Office.

GIAS recommendations included –

Consistent with proper financial procedures, every effort should be made to ensure that all suppliers are paid within the 15 day deadline.

Garda Internal Audit Section

All invoices must be date stamped at the point of receipt. Stations should be reminded to:

- date stamp invoices upon receipt;
- check the invoice to ensure that it is appropriate and represents a service that was delivered at the price that was agreed; and
- promptly forward invoices to the District Office.

Questions for the Review Audit:

1. Are all invoices now being date stamped at point of receipt?

Yes.

2. Are invoices being checked for correctness:

Yes.

3. Are invoices forwarded promptly from stations to the District Office?

Yes.

4. Are invoices which are not paid locally forwarded promptly to the Finance Directorate for payment?

Yes.

Kindly provide a Divisional response to each of the questions above and return to denise.mcandrew@garda.ie by 17th November 2015.

Additional information in relation to any other improvements, efficiencies, etc. introduced to enhance control and management since the audit should also be included.

Completion Details

Completed by: Padraig Rattigan	Rank/Grade: Chief Superintendent
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THANK YOU FOR COMPLETING THIS QUESTIONNAIRE