



An Garda Síochána

Internal Audit Charter

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1. Introduction

The Garda Síochána Act 2005 provides for accountability within An Garda Síochána in Chapter 6. This Chapter states that the audit committee, as established under Section 44 of that Act, advises on the appropriateness, efficiency and effectiveness of procedures relating to internal audits and may invite the Head of Internal Audit to attend its meetings. The Charter of the Garda Síochána Audit Committee further states that, as part of its ongoing systematic reviews of the control environment and governance procedures within An Garda Síochána, the committee will oversee and advise on matters relating to the operation and development of the internal audit function.

The Code of Practice for the Governance of State Bodies provides a framework for the application of best practice in corporate governance by State bodies. The Code of Practice (Paragraphs 7.7 – 7.11) states that each State body should have a properly constituted independent internal audit unit, that this unit should adhere to the Institute of Internal Auditors' International Standards and Code of Ethics, and that the unit should have a formal charter.

The Institute of Internal Auditors' International Standard 1000 states that the purpose, authority, and responsibility of the internal audit activity must be formally defined in an internal audit charter. The Institute of Internal Auditors has produced a model charter, which informs this Charter.

2. Purpose and mission

The purpose of the An Garda Síochána internal audit unit, Garda Internal Audit Service (“GIAS”), is to provide independent, objective assurance and consulting services designed to add value and improve An Garda Síochána operations. The mission of GIAS is to enhance and protect organisational value by providing risk-based and objective assurance, advice, and insight. GIAS helps An Garda Síochána accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

As per the Code of Practice (Paragraph 7.9), GIAS should have the right to review all the management and control systems both financial and operational. Where relevant, GIAS should ensure that value-for-money is obtained with regards to public expenditure.

3. Standards for the Professional Practice of Internal Auditing

GIAS will adhere to the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework (Standard 1000), including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing, and the Definition of Internal Auditing. The Head of Internal Audit will report annually to the Commissioner and the Audit and Risk Committee regarding GIAS's conformance to the Code of Ethics and the Standards.

4. Authority

The Head of Internal Audit will report functionally to the Audit and Risk Committee and administratively (i.e., day-to-day operations) to the Commissioner, through Deputy Commissioner Strategy, Governance & Performance. To establish, maintain, and assure that GIAS has sufficient authority to fulfil its duties, the Audit and Risk Committee will:

- Approve GIAS's charter.
- Approve the risk-based annual internal audit plan.

- Approve GIAS's annual resource plan, to ensure that sufficient resources are appropriate to enable an efficient and effective internal audit unit. Relevant resources include staff numbers, staff proficiency, outsourced support, and specialist tools and equipment.
- Approve internal audit KPIs annually and receive communications from the Head of Internal Audit on GIAS's performance relative to those KPIs.
- Approve decisions regarding the appointment and removal of the Head of Internal Audit.
- Approve the grade of the Head of Internal Audit position.
- Make appropriate inquiries of management and the Head of Internal Audit to determine whether there is inappropriate scope or resource limitations.

The Head of Internal Audit will have unrestricted access to, and communicate and interact directly with the Audit and Risk Committee, including in private meetings without management present as necessary (Standard 1111 and Implementation Guide 1111).

GIAS, with accountability for data protection requirements, appropriate Garda vetting, confidentiality, and safeguarding records and information, is authorised by the Commissioner to have full, free, and unrestricted access to any and all of An Garda Síochána records, personnel, electronic systems, data, and physical properties that are reasonable and proportionate to carrying out audit planning and engagements. Data will be supplied in a manner, format and for a duration as required by GIAS. All employees are required to assist GIAS in fulfilling its roles and responsibilities, to include the provision of information requested by GIAS within the stated timeframe. GIAS will also have free and unrestricted access to the Commissioner.

GIAS will allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques required to accomplish audit objectives, and issue reports.

GIAS will obtain assistance from the necessary personnel of An Garda Síochána, as well as other specialised services from within or outside An Garda Síochána, in order to complete planning and engagements.

5. Independence and objectivity

The Head of Internal Audit will ensure that GIAS remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of audit selection, scope, procedures, frequency, timing, and report content. If the Head of Internal Audit determines that independence or objectivity may be impaired in fact or appearance, the details of impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively and in such a manner that they believe in their work product, that no quality compromises are made, and that they do not subordinate their judgement on audit matters to others.

Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair their judgement, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing any operational duties for An Garda Síochána or its affiliates.
- Initiating or approving transactions external to GIAS.

- Directing the activities of any An Garda Síochána employee not working in GIAS, except to the extent that such staff have been appropriately assigned to auditing teams or to otherwise assist internal auditors.

Where the Head of Internal Audit has or is expected to have roles and/or responsibilities that fall outside of internal auditing, safeguards will be established to limit impairments to independence or objectivity.

Internal auditors will:

- Disclose any impairment of independence or objectivity, in fact or appearance, to appropriate parties.
- Exhibit professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid being unduly influenced by their own interests or by others in forming judgements.

The Head of Internal Audit will confirm to the Audit and Risk Committee, at least annually, the organisational independence of GIAS.

The Head of Internal Audit will disclose to the Audit and Risk Committee any interference and related implications in determining the scope of internal auditing, performing work, and/or communicating results.

6. Scope of internal audit activities

The scope of GIAS activities encompasses, but is not limited to, objective examinations of evidence for the purpose of providing independent assessments to the Audit and Risk Committee, the Commissioner, management, and relevant outside parties on the adequacy and effectiveness of governance, risk management, and control processes for An Garda Síochána. Internal audit assessments include evaluating whether:

- Risks relating to the achievement of An Garda Síochána strategic objectives are appropriately identified and managed.
- The actions of An Garda Síochána personnel and contractors are in compliance with An Garda Síochána policies, procedures, and applicable laws, regulations, and governance standards.
- The results of activities or programmes are consistent with established organisational goals and objectives.
- Activities or programmes are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact An Garda Síochána.
- Information and the means used to identify, measure, analyse, classify, and report such information are reliable and have integrity.
- Resources and assets are acquired economically, used efficiently, and protected adequately.
- Government guidelines on governance and financial issues are being properly implemented.
- Expenditure decisions represent value for money.

The Head of Internal Audit will report, at least on an annual basis, to the Commissioner and the Audit and Risk Committee regarding:

- GIAS's purpose, authority, and responsibility.
- GIAS's plan and performance relative to its plan.
- GIAS's conformance with The Institute of Internal Auditor's Code of Ethics and Standards, and action plans to address any significant conformance issues.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other matters requiring the attention of, or requested by, the Audit and Risk Committee.
- Findings of audit engagements or other activities.
- Resource requirements.
- Any response to risk by management that may be unacceptable to An Garda Síochána.

The Head of Internal Audit also coordinates activities, where possible, and considers relying upon the work of other internal and external assurance and consulting service providers as needed. These service providers include, but are not limited to, the Garda Professional Standards Unit, the Office of the Comptroller and Auditor General, and the Garda Inspectorate. GIAS may perform client consultancy services, the nature and scope of which will be agreed with management, provided GIAS does not assume management responsibility. Examples of such consultancy services include advice on risk and control issues, facilitating workshops, training of staff and supporting management in imparting appropriate risk and controls skills and techniques.

Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during engagements. These opportunities will be communicated to the appropriate level of management.

7. Responsibility

The Head of Internal Audit has the responsibility to:

- Submit, at least annually, to the Commissioner and the Audit and Risk Committee a risk-based internal audit plan for review and approval.
- Communicate to the Commissioner and the Audit and Risk Committee the impact of resource limitations on the internal audit plan.
- Review and adjust the internal audit plan, as necessary, in response to changes in An Garda Síochána business, risks, operations, programmes, systems, and controls.
- Communicate to the Commissioner and the Audit and Risk Committee any significant interim changes to the internal audit plan.
- Ensure each engagement of the internal audit plan is executed, including the establishment of objectives and scope, the assignment of appropriate and adequately supervised resources, the documentation of work programmes and testing results, and the communication of engagement results with applicable conclusions and recommendations to appropriate parties.
- Follow up on engagement findings and corrective actions, and report periodically to the Commissioner and the Audit and Risk Committee any corrective actions not effectively implemented.
- Ensure the principles of integrity, objectivity, confidentiality, and competency are applied and upheld.
- Ensure that GIAS collectively possesses or obtains the knowledge, skills, and other competencies needed to meet the requirements of the internal audit charter.
- Ensure trends and emerging issues that could impact An Garda Síochána are considered and communicated to the Commissioner and the Audit and Risk Committee as appropriate.

- Ensure emerging trends and successful practices in internal auditing are considered.
- Establish and ensure adherence to policies and procedures designed to guide GIAS.
- Ensure adherence to An Garda Síochána relevant policies and procedures, unless such policies and procedures conflict with the internal audit charter. Any such conflicts will be resolved or otherwise communicated to the Commissioner and the Audit and Risk Committee.
- Ensure conformance of GIAS with the Standards, with the following qualifications:
 - If GIAS is prohibited by law or regulation from conformance with certain parts of the Standards, the Head of Internal Audit will ensure appropriate disclosures and will ensure conformance with all other parts of the Standards.
 - If the Standards are used in conjunction with requirements issued by other authoritative bodies, the Head of Internal Audit will ensure that GIAS conforms with the Standards, even if GIAS also conforms with the more restrictive requirements of the other authoritative bodies.

8. Quality assurance and improvement programme

GIAS will maintain a quality assurance and improvement programme that covers all aspects of GIAS. The programme will include an evaluation of GIAS's conformance with the Standards and an evaluation of whether internal auditors apply The Institute of Internal Auditor's Code of Ethics. The programme will also assess the efficiency and effectiveness of GIAS and identify opportunities for improvement.

The Head of Internal Audit will communicate to the Commissioner and the Audit and Risk Committee on GIAS's quality assurance and improvement programme, including results of internal assessments (both ongoing and periodic) and external assessments conducted at least once every five years by a qualified, independent assessor or assessment team from outside An Garda Síochána.

Signatures



Head of Internal Audit

12/08/22

Date



Chairperson of the Audit and Risk Committee

26/9/2022

Date



Commissioner of An Garda Síochána

25 August 2022

Date

