



**Annual Report of the
Audit and Risk Committee of
An Garda Síochána for the year ended
31 December 2024**

Table of Contents

Table of Contents	2
1. Chair's Summary	3
2. Governance	4
2.1 The Audit and Risk Committee	4
2.2 The Audit and Risk Committee Operations	5
2.2.1 Meetings	6
2.2.2 Conflicts of Interest	6
2.2.3 Overpayment of pay and pensions	6
2.2.4 Recommendations Tracker	9
2.2.5 Governance Regulations applying to An Garda Síochána	10
2.2.6 An Garda Síochána Operating Model	11
2.2.7 Risk Management	12
2.2.8 Garda Professional Standards Unit	13
2.2.9 Capital Projects	13
3. Financial Reporting	13
3.1 Appropriation Accounts	13
3.2 Statement on the System of Internal Financial Control	14
3.3 Financial Controls	14
3.4 Anti-Fraud Policy	14
3.5 Public Procurement	14
3.6 Contract Levels under Section 45(5)(a) of the Garda Síochána Act 2005	15
3.7 Protected Disclosures	16
4. External and Internal Audit	16
4.1 External Audit - The Comptroller and Auditor General (C&AG)	16
4.2 Unprompted Voluntary Disclosure	17
4.3 Garda Internal Audit Service (GIAS)	18
4.3.1 Internal Audit Authority	18
4.3.2 Garda Internal Audit Service Staff	19
4.3.3 Internal Audit Quality Assurance	19
4.3.4 External Quality Assessment	20
4.3.5 Internal Audit Performance	20
4.3.6 Internal Audit Reports	21
4.3.7 Collaboration with Garda Professional Standards Unit (GPSU) and other Governance Units	21
4.3.8 Value Added from Audit Process	22
5. Plans for 2025	22
6. Conclusion	23

1. Chair's Summary

I am pleased to present the Annual Report of the Audit and Risk Committee ("the Committee") of An Garda Síochána for the year ending 31 December 2024. This report is prepared to comply with the obligations under Section 45(1)(b) of the Garda Síochána Act 2005 as amended by Section 36 of the Garda Síochána (Policing Authority Miscellaneous Provisions) Act 2015.

The Committee is appointed by the Policing Authority to independently and objectively oversee governance and financial matters including the system of internal control in An Garda Síochána and to evaluate the related risk management arrangements in place. The Committee is therefore an important element of An Garda Síochána governance structures. This report ensures that the Garda Commissioner, the Policing Authority and the Minister for Justice are fully aware of the Committee's activities.

The role of the Committee is advisory rather than supervisory. The Committee provides an independent view of the financial reporting process, internal control, and risk management systems, governance and audit functions of An Garda Síochána and provides some assurance on the adequacy of and compliance with these systems and processes to An Garda Síochána and the Garda Commissioner as the Accounting Officer.

Four Audit and Risk Committee meetings were held in March, June, September and November 2024. Three of the four meetings held in 2024 were attended by all Committee members, with one member providing apologies for the June 2024 meeting. Demonstrating his commitment to, and support of the work of the Committee, pre-meetings in advance of the four Committee meetings were held between the Garda Commissioner Drew Harris and the Chair of the Audit and Risk Committee. The Garda Commissioner Drew Harris attended all four meetings in 2024. The Chair and the Head of Internal Audit meet before every Audit and Risk Committee meeting. In addition, the four independent Committee members meet the Head of Internal Audit after every Audit and Risk Committee meeting. Thus, there are twelve meetings in total per annum, four formal Committee meetings, and eight informal briefing meetings. This annual report provides the detail of this work and is structured under the following three headings:

- **Governance** (Section 2 of this report)

- **Financial Reporting** (Section 3 of this report)
- **External and Internal Audit** (Section 4 of this report)

The Committee's annual business cycle is designed to provide adequate time to evaluate each of these three areas which this report reflects. In 2024, the Garda Commissioner reported that he believes that An Garda Síochána governance structures operated in a reasonable manner during 2023, subject to any control weaknesses highlighted in the 2023 Statement of Internal Financial Control. The Committee has not been facilitated in overseeing the process to support the signing of the Statement of Internal Financial Control (see Section 3.2).

2. Governance

This section sets out the work completed by the Committee to monitor and assess An Garda Síochána governance arrangements, as provided under its Charter, during 2024. This section introduces the Committee and its operation and is then followed by the main governance-related topics assessed by the Committee during 2024 including:

- Overpayment of pay and pensions
- Recommendations Tracker
- Governance Regulations applying to An Garda Síochána
- An Garda Síochána Operating Model
- Risk Management
- Garda Professional Standards Unit
- Capital Projects

2.1 The Audit and Risk Committee

The Audit and Risk Committee ('the Committee') was established in 2006 by the Garda Commissioner in accordance with Section 44 of the Garda Síochána Act 2005 ("the Act") as amended by Section 36 of the Garda Síochána (Policing Authority Miscellaneous Provisions) Act 2015. The current Committee was appointed by the Policing Authority in May 2020.

In April 2023, the Policing Authority approved a proposal to re-appoint the Chairperson and Members of the Garda Síochána Audit and Risk Committee until 31 March 2024 or until the commencement of the Policing, Security and Community Safety Act 2024, whichever is the

earlier. In June 2024, the Policing Authority approved a proposal to re-appoint the Chairperson and Members of the Garda Síochána Audit and Risk Committee for a further period of six months to 19 December 2024, or until the commencement of the Policing, Security and Community Safety Act 2024.

The meeting of 18 November 2024 was the last meeting of the current Audit and Risk Committee pending the commencement of the new Audit and Risk Committee, as per the Policing, Security and Community Safety Act 2024, which was due to be established in early 2025.

The following are members of the Audit and Risk Committee in 2024:

Professor Niamh Brennan (Chair)

Ms. Áine Cornally

Ms. Anne Tynan

Mr. Eoin McVey

Deputy Commissioner Strategy, Governance and Performance, Shawna Coxon.

Short biographies of the current members of the Committee may be accessed at:

<https://www.garda.ie/en/about-us/audit-and-risk-committee/audit-and-risk-committee.html>

The Committee would like to thank Sergeant Joanne Mc Cormack for her support and professionalism as Committee Secretary during 2024.

2.2 The Audit and Risk Committee Operations

As mentioned above, the Committee's operations are set out in Section 45 of the Garda Síochána Act 2005 and further elaborated in its Charter (formally agreed between the Committee and the Garda Commissioner).

The Audit and Risk Committee Charter can be assessed at:

<https://www.garda.ie/en/about-us/audit-and-risk-committee/audit-and-risk-committee-charter-final.pdf>

Among other things, the Charter provides that the Committee oversee and advise on matters relating to the operation and development of the internal audit function, reviews and approves internal audit reports; and advises the Garda Commissioner in relation to his role as Accounting Officer.

2.2.1 Meetings

Section 45 (3) of the Act requires the Committee to meet at least four times in every year. The Committee met on four occasions during 2024, namely on 21 March 2024, 20 June 2024, 11 September 2024 and 18 November 2024.

The four meetings were held in-person in the Officers Club, Garda Headquarters. The Head of the Garda Internal Audit Service and the Head of the Garda Risk Management Unit were invited and attended all four committee meetings and other personnel were invited to attend as required to provide up-to-date information to the Committee on relevant subjects.

The Committee acknowledges the Garda Commissioner's commitment to its function and its work. The Committee has found that working closely with the Garda Commissioner has significantly enhanced the Committee's effectiveness and connects the Committee directly to the Organisation's operations.

2.2.2 Conflicts of Interest

The members of the committee make a *no conflicts of interest* declaration at the beginning of every meeting, to confirm their independence. There were no conflicts of interest disclosed during the period 2024.

Main Governance Matters for 2024

2.2.3 Overpayment of pay and pensions

There remains a continued focus on the management of overpayments in An Garda Síochána. This item featured on the agenda for Audit and Risk Committee Meetings held in March, June and September of 2024. At the meeting held on 11 September 2024 it was agreed by the Committee that as the Management of Overpayments was being well managed in An Garda

Síochána and there were processes in place, there was no longer a requirement for this item to come before the Audit and Risk Committee.

The Payroll Shared Services Centre (PSSC) is the central point of information for overpayment records, and they notify An Garda Síochána that an overpayment may have occurred and confirm the status of the management of overpayments from a financial perspective. Using this information, An Garda Síochána engages with members of Garda personnel to manage overpayments and instigate repayment plans. Pension-based overpayments are managed between the Department of Justice (Garda Pensions Function) and PSSC and An Garda Síochána are advised. An Garda Síochána does not directly engage with Garda pensioners in this regard.

The Garda HR Directorate focuses on managing overpayments by organising and actively monitoring repayment plans. It was identified that the majority of the Garda Member overpayments are as a result of sickness absence. The Overpayments and Sick Absence Management teams reviewed this issue and identified the late notification of sick leave to be the root cause, alongside the accelerated payroll deadlines at Christmas. This resulted in changes on the reporting of pay-affected sick leave in An Garda Síochána in order to minimise late notifications by ensuring that there are flags to identify off-pay periods, mitigating against such overpayments from Q2 2024. This continues to be an ongoing project.

In addition to driving change in this respect, a presentation was provided by the Head of the Garda Human Resources Directorate and the Chief Medical Officer on 3 May 2024 to all Human Resource managers and with local sick absence management teams responsible in the Organisation. It was reiterated how important it is to advise the Sick Absence Management Section of the Garda Human Resources Directorate of any employees that are pay affected, to reduce overpayments. This meeting was also followed up with an email to all those in attendance.

Progress continues to be made on the additional overpayments of salary for Garda Members and Garda Staff which were identified late 2022/2023 following a data “cleansing” project carried out by the National Shared Services Office (NSSO).

It is important to note that from Quarter 4 2023, NSSO report overpayments of salary by the overpayment component parts instead of reporting the overpayment as a single overpayment total. This has the effect of increasing the “number of cases at year end” as captured in **Table 2**. This change in practice does not lead to the value of overpayments increasing.

It should be noted that 82 of the 1,076 plans in place for former Garda Members refer to recoupments that will take place when the ex-members’ preserved pension falls due for payment as the members have left the Organisation. Similarly, of 215 Garda Staff overpayments with a plan in place, 7 of them will be recouped from the ex-Garda Staff members’ preserved pension.

As aforementioned, Garda pension overpayments are managed between the Department of Justice and the PSSC. There has been an increase in the Garda Pension figures from €998,593.76 at the end of 2023 to €1,487,372.95 at the end of 2024. There is a 72% increase in the number of Garda Pension overpayments now with a “Repayment Plan in Place”. The Garda Pensions Overpayments are a combination of two categories; the first category is based on the overpayment of a pension when the pensioner/widower dies. Garda Pensions are paid monthly in advance and depending on the date of death of the pensioners/widower or when the notice of the death is received in the Department of Justice, an overpayment can occur. The other category of Garda Pension Overpayments results in a number of facets such as the overpayment of pension when the pension was not abated, there were incorrect calculations of allowances or clerical errors in the National Shared Services Office/Department of Justice.

In summary, there is a reduction of 17% of plans in place year on year; however, the value of all overpayments with a repayment plan in place has increased by 11% to from €1.9m to €2.1m. The €1.9 million relates to the combination of all the figures highlighted in **Table 1** in yellow and the €2.1 million referred to relates to the combination of all the figures highlighted in **Table 2** in green. These figures provide the value of all the cases where there is a plan in place to repay the overpayment.

Table 1: Overpayment of pay and pensions 2023 Year End

Overpayments @ 31/12/2023	Garda Salary	Garda Pensions	Garda Staff Salary
Value of Overpayments at 31/12/2023	1,911,932.19	998,593.76	374,109.69
Number of cases at 31/12/2023	1469	451	374
Number of cases where there is an overpayment plan in place	1130 (76.92%)	18(3.99%)	207(55.35%)
Value of these cases where a plan is in place	€1,493,920.21	€135,710.64	€265,201.14
Were there any write offs of Overpayments	0	0	0

Table 2: Overpayment of pay and pensions 2024 Year End

Overpayments @ 31/12/2024	Garda Salary	Garda Pensions	Garda Staff Salary
Value of Overpayments at 31/12/2024	€1,997,733.47	€1,487,372.95	€537,054.39
Number of cases at 31/12/2024	2087	515	483
Number of cases where there is an overpayment plan in place	1076	31	215
Value of these cases where a plan is in place	€1,305,692.25	€508,032.11	€282,153.71
Were there any write offs of Overpayments	0	0	0
Value of Written off Cases	0	0	0

2.2.4 Recommendations Tracker

The Committee initiated a project to gather and track all relevant recommendations from all sources (e.g., Internal Audit, External Audit, Garda Professional Standards Unit, etc.), and information on their implementation. ‘Externally Managed’ recommendations refers to recommendations that are the responsibility of an external Department / Agency to implement.

As presented at the Q4 2024 Audit & Risk Committee (ARC) meeting of 18 November 2024, there were a total of 1,547 relevant recommendations on the Recommendations Tracker, of which 1,066 remain open.

Table 3: Recommendations Tracker Summary View as at Q4 2024 ARC on 18/11/2024

Status	Nos
Total Recommendations	1,547
Completed	(411)
Closed *	(70)
Open	1,066
In Progress	725
To Be Determined	156
Externally Managed	185
Total Open Recommendations	1,066

Since the Q4 2024 Audit & Risk Committee meeting, additional work was completed on the Recommendations Tracker and as at 18 December 2024, the status for An Garda Síochána Recommendations Tracker is that it contains an additional 5 recommendations, totaling 1,552 recommendations.

Additionally, when the Garda Commissioner's signoff of the implementation of the *A Policing Service for Our Future* (APSFF) programme is approved, An Garda Síochána will formalise the closure of all associated APSFF recommendations.

To date, the Recommendations Tracker is managed on a manual and ad hoc basis by a small team within the Strategic Transformation Office. Work is currently ongoing with ICT to move the Recommendations Tracker away from its current manual spreadsheet format to a more user-friendly electronic system.

2.2.5 Governance Regulations applying to An Garda Síochána

In January 2022, the Garda Executive approved the decision to proceed with implementation of the new internal corporate governance structure, to align with the Code of Practice for the Governance of State Bodies and to prepare for the new Garda Board (on commencement of the Policing, Security and Community Safety Act 2024). Five governance committees were established by, and are accountable to, the Garda Executive.

The five governance committees that have been established are: –

- Transformation Committee
- People and Culture Committee
- Risk and Policy Committee
- Finance Budget Committee
- Policing and Security Committee

Having commenced in January 2023, the five governance committees continue to meet at least four times per year, on a quarterly basis. Each of the five governance committees have documented Terms of Reference.

2.2.6 An Garda Síochána Operating Model

The roll-out of the Operating Model continued in 2024. The Operating Model will provide a clear governance structure with defined reporting lines established under each of the Functional Areas. The Audit and Risk Committee continues to be concerned that internal control procedures keep pace to reflect the new Operating Model.

2.2.7 Risk Management

In 2024, the Committee continued to review the risks identified within the Risk Management Process and was briefed by the Superintendent heading the Garda Risk Management Unit at each Committee Meeting.

The Committee noted the identification and management of significant risks facing An Garda Síochána throughout 2024 and in particular, the addition of six risks onto the Corporate Risk Register, following an Executive Review of the Corporate Risk Register, as outlined below.

- ‘CRR1/24: Challenges surrounding the introduction and commencement of the Policing, Security & Community Safety Act 2024 to An Garda Síochána’,
- ‘CRR2/24: Cyber Security Maturity, Including the Ability to Recover in a Timely Fashion to a Cyber-Attack and to Maintain the Integrity of Our Data’,
 - **Note:** Incorporates elements of two previous risks on the Corporate Risk Register surrounding Data Quality/Data Management & ICT Infrastructure
- ‘CRR3/24: Number of Fatal and Serious Collisions on the Roads’,
- ‘CRR4/24: Increasing & Changing Nature of Protests’,
- ‘CRR5/24: Effective Management of Property and Evidence’ and
- ‘CRR6/24: Capacity and Capability of the enabling functions, specifically Finance and Human Resources to Deliver Effective Services (including Effective Financial Controls)’
 - **Note:** Previously on the Corporate Risk Register titled as ‘CRR3/23 – Capacity and capability of the Finance Section to deliver effective Financial Services in An Garda Síochána’.

The Committee also noted the de-escalation of risks from the Corporate Risk Register in 2024, for continued management at Regional level. These risks related to Garda Safe (Computer Aided Dispatch “CAD 2”) Infrastructure Requirements (Lack of Accommodation), Challenges surrounding Data Quality/Data Management, the Limitations and Resilience of ICT Infrastructure, and Vetting Function Capacity in An Garda Síochána.

The Committee noted the continued roll out of an initiative to embed revised governance processes under the Operating Model, to new Performance Assurance Functional Areas

within Operating Model Divisions. In addition, the Committee acknowledged the governance assurance activity of assurance mapping conducted against 'key risks' in An Garda Síochána.

The Committee is satisfied that there is a Risk Management Process in place, that is subject to continuous improvement, to further embed Risk Management into the culture of the Organisation and provide necessary assurance.

2.2.8 Garda Professional Standards Unit

In 2024, the Garda Internal Audit Service and the Garda Professional Standards Unit continued to work together. Following changes in the Garda Internal Audit Service in 2021, and as expected by the Committee, collaboration between the two sections / units has developed.

2.2.9 Capital Projects

Following the Chair's attendance at, and questioning by, the Policing Authority at its May 2023 meeting, oversight of capital projects was added to the Committee's agenda. Oversight of capital projects and assurance concerning value for money is challenging given the role of the Office of Public Works in relation to An Garda Síochána capital projects. The Oversight of capital projects was included on the agenda at the meeting in March 2024.

3. Financial Reporting

3.1 Appropriation Accounts

Because of the complex governance applying to An Garda Síochána mentioned earlier in this report, the Committee has little or no involvement in the appropriation accounts process. This arises because of the conflict between the Government's appropriation accounts requirements which apply to An Garda Síochána (as well as to Government departments), and the requirements of the Code of Practice for the Governance of State Bodies. Until the financial reporting regulations applying to An Garda Síochána are streamlined and modernised, there is limited scope for the Committee to oversee financial reporting by An Garda Síochána.

3.2 Statement on the System of Internal Financial Control

As part of its work in support of the Garda Commissioner, in his capacity as Accounting Officer for the Garda Vote, the Audit and Risk Committee reviewed the 2023 Statement on the System of Internal Financial Controls. This review occurred after the Garda Commissioner had completed and signed the statement and the Committee had no input into its preparation. This review was informed by the contents and recommendations of internal audit reports received during the year, coupled with the contents and recommendations of a review of internal controls by the Garda Internal Audit Service (GIAS). The Committee believes An Garda Síochána financial systems need to be reformed as a priority, as the new Operating Model requires and audit recommendations indicate.

3.3 Financial Controls

The Committee considered six audits in 2024 as follows;

Audit Title	Audit Assurance Level
Statement of Internal Control Review	Limited
PPE (Personal Protective Equipment) Procurement Review	Limited
Internal Security Fund F/Y 2023	N/A
Mayo / Roscommon / Longford Divisional Review	Limited
PULSE IT General Controls	Unsatisfactory
Internal Security Fund F/Y 2019	N/A

The Committee also received updates on implementation of the Mazars Report on An Garda Síochána Finance Function.

3.4 Anti-Fraud Policy

During 2024, the Committee maintained a watching brief on the Garda Síochána Anti-Fraud Policy. It was noted that no case of suspected fraud was reported per the policy to the Garda Internal Audit Service in 2024.

3.5 Public Procurement

The Audit and Risk Committee continued to review procurement policies, processes and practices in An Garda Síochána, and to advise the Garda Commissioner as required under Section 45(2)(c)(i) of the Garda Síochána Act, 2005. In previous years, weaknesses in An Garda Síochána control environment over the procurement of goods and services led to national

procurement rules not being followed. This creates the risk of value for money not being obtained, and also creates the risk of fraud occurring. The Audit Completion Memorandum – Vote 20 Garda Síochána Appropriation Account 2023 – Audit conclusion significant findings noted;

- The matter of non-compliance with procurement rules was drawn attention to in the 2023 appropriation account audit certificate.
- Disclosure in the Statement of Internal Financial Control of instances of non-compliance with national procurement rules.
- Reference in draft management letter to non-compliance with national procurement rules, in addition to issues noted with non-compliance with Department of Public Expenditure and Reform Circular 40/02, and the contracts register. The Statement on the System of Internal Financial Control discloses that there were 105 non-competitive contracts in the annual return in respect of circular 40/02. Of these, 47 contracts with a value of €5.9 million were deemed to be both non-competitive and non-compliant with national public sector procurement rules. Audit also noted the absence of non-competitive contracts from the 40/02, in addition to the absence of a comprehensive centralised contracts register to enable efficient management and monitoring of contracts.

The Committee noted that audit work in 2023 continues to identify non-compliance with procurement procedures. The Audit completed by the Comptroller and Auditor General has recommended that An Garda Síochána should continue to review its procurement procedures and practices to ensure that they promote compliance with public sector procurement guidelines. This review should focus on ensuring that there are mechanisms in place for an accurate centralised contracts register, which will enhance monitoring of spend with suppliers/contractors. Audit also recommends that An Garda Síochána review its processes for compiling and reporting supplies without a competitive process to the Department of Public Expenditure and Reform and the C&AG, in order to ensure appropriate and accurate disclosures are made in line with the Circular 40/2002.

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

Section 45(5)(a) of the Act requires the Garda Commissioner at the request of the Audit and Risk Committee to inform the Committee of contracts, above a specified monetary amount,

which the Garda Commissioner proposes to enter into. The Committee has set a €5 million threshold on these contracts. 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. During 2024, there were 12 such contracts. In preparing this report, the Committee has discovered that it was not notified of any 2024 procurement contracts exceeding the €5 million threshold. The Committee was not clear concerning the intent of the legislation, and therefore the process it is expected to adopt, in relation to these contracts.

3.7 Protected Disclosures

Under Section 22 of the Protected Disclosure Act 2014, state bodies are required to prepare an annual report which should be posted on the organisation's website by 30 June each year. An Garda Síochána Protected Disclosures Report for 2024 was published in 2025 and can be accessed at: <https://www.garda.ie/en/about-us/publications/annual%20reports/an-garda-siochana-annual-reports/2024-annual-report-for-section-22-protected-disclosures.pdf>. This report discloses 12 protected disclosures made to An Garda Síochána during the period 1 January 2024 to 31 December 2024 which are at various stages of investigation and resolution. The Committee has not been facilitated to oversee this process or these cases.

4. External and Internal Audit

4.1 External Audit - The Comptroller and Auditor General (C&AG)

An Garda Síochána external auditor is the Comptroller and Auditor General (C&AG).

In June 2024, the Committee met the C&AG's audit team. The meeting reviewed the Audit Planning Memorandum 2023. In November 2024, the Committee met the C&AG's audit team. The meeting reviewed the Audit Completion Memorandum 2023 and the Appropriation Account 2023.

The key Audit Completion Memorandum findings as highlighted by the C&AG's Office at the meeting included the following:

- The Accounting treatment of the recognition of Rosslare project at Terminal 7
- Unprompted Voluntary Disclosure
- Inventory Management

- Procurement
- Departure of and changes to key personnel in the finance unit
- Revenue Recognition

The Committee welcomed the C&AG's engagement, which it considered thorough and comprehensive.

4.2 Unprompted Voluntary Disclosure

In March 2022, the Garda Internal Audit Unit completed a review of travel and subsistence payments in the Garda College. The audit noted the practice in the Garda College of the payment of overnight allowances in lieu of overtime payments, contrary to An Garda Síochána official processes and procedures. A subsequent external review of the matter was completed in July 2022 which noted that this practice was a breach of tax law.

This led to An Garda Síochána making an unprompted voluntary qualifying disclosure to Revenue at the end of the tax year 2023, following engagement with Revenue and after an internal audit identified matters for review with respect to the application of taxation in the Garda College.

A comprehensive briefing was prepared and delivered to the Audit Committee in March 2024 with respect to the process and resultant quantum of the Unprompted Voluntary Qualifying Disclosure made to Revenue in December 2023.

Further to an approach from Revenue to assess individual claims, it was agreed that a visit would be facilitated on the premises of An Garda Síochána with external tax advisor, Crowley's DFK, with a representative from the Finance Directorate present. Revenue formally advised the Garda Commissioner in October 2024 that they would conduct a Level-2 audit for the period 2021 and 2022, i.e., the period of the disclosure. This audit commenced on 11 November 2024 in line with the agreed approach and at the time of writing remains ongoing.

Legal advice regarding the applicability of the Civil Service Circular 05/2015 to An Garda Síochána for overnight subsistence was secured by An Garda Síochána. The legal advice confirms An Garda Síochána prior understanding that the Civil Service Circulars do not apply to An Garda Síochána and Circular 05/2015 could not have the effect of amending the 1965

Order. The 1965 Order is a statutory instrument made by the Minister for Justice under powers conferred by an Act of the Oireachtas. Correspondence was submitted to Revenue in November 2024 to support the original request in the Disclosure of December 2023 that Revenue examine this area of the settlement and that the monies paid to the Revenue in respect of this matter are refunded.

In relation to the taxation implications of Gardaí occupying Garda property, there is at present no update from the Office of Public Works on market values for residential properties associated with Garda stations/assigned to the Garda estate.

Procedural changes were made to how exceptional-events accommodation is provided and how travel and/or subsistence is claimed, if appropriate. There are ongoing discussions under the auspices of the Workplace Relations Commission on travel and subsistence more generally, in light of An Garda Síochána Unprompted Voluntary Disclosure.

4.3 Garda Internal Audit Service (GIAS)

The Committee welcomes the on-going commitment by the Garda Commissioner and the Policing Authority to adequately resource the Garda Internal Audit Service (GIAS).

4.3.1 Internal Audit Authority

The Garda Internal Audit Service (GIAS) works under the authority of the An Garda Síochána Internal Audit Charter, which has been agreed and signed as approved by the Chair of the Audit and Risk Committee, the Garda Commissioner, and the Head of Internal Audit. This document defines the purpose and mission of GIAS, and states that GIAS is governed by the Institute of Internal Auditor's International Professional Practices Framework, which includes the International Standards, the Core Principles and the Code of Ethics. In addition, the Charter adheres to the Internal Audit Charter requirements as contained in the Code of Practice for the Governance of State Bodies. The Charter documents the authority and right of GIAS to access An Garda Síochána information necessary to carry out audit planning and engagements. The Charter reflects the significance of GIAS's independence and objectivity, defining the scope of GIAS activities as encompassing, but not limited to, objective examinations of evidence for the purpose of providing independent assessments to the Audit and Risk Committee, the Garda Commissioner, management, and outside parties on the

adequacy and effectiveness of governance, risk management, and control processes for An Garda Síochána.

4.3.2 Garda Internal Audit Service Staff

The operation of the Committee depends on the quantity and quality of internal audit reports provided to it. GIAS has an approved staff complement of sixteen positions. The number of staff within GIAS for most of 2024 was six, rising to seven on the appointment of an Audit Manager in October 2024. Four of these seven staff members, including the Head of Internal Audit, are professionally qualified accountants, with the remaining staff at general civil service grades. Customised individualised training plans were operated for GIAS staff in 2024 with a focus on developing staff's internal audit skills.

Approval was received in 2024 for the appointment of specialist grades within GIAS. Appointment of the Audit Manager in October 2024 followed on from a specialist competition. GIAS also ran a specialist Internal Auditor competition in 2024, with two candidates currently progressing through the vetting process. The lack of experienced internal auditors through 2024 had an impact on the quantity of GIAS output.

GIAS had external expert consultancy support in the areas of ICT and financial internal audit through 2024.

4.3.3 Internal Audit Quality Assurance

The GIAS Quality Assurance and Improvement Programme continued to focus on the development of standardised engagement templates, audit programmes, working papers and communication throughout the audit process in order to ensure audit consistency. GIAS continue to seek feedback from auditees on the audit service provided. Analysis of this feedback has resulted in improved collaboration with auditees through the engagement process, in particular at the planning stage.

GIAS has developed an annual self-assessment process that assesses adherence to International Standards.

4.3.4 External Quality Assessment

In 2024, an External Quality Assessment was undertaken of GIAS by the Institute of Internal Auditors. This assessment found that GIAS has a strong Head of Internal Audit, is seen as professional, effective, and independent, and partially conforms to the International Standards. The External Quality Assessment identified areas for improvement in relation to the Quality Assurance and Improvement Programme and the annual planning process.

The External Quality Assessment made a number of recommendations, the implementation of which was reported on throughout 2024 by GIAS.

4.3.5 Internal Audit Performance

GIAS Key Performance Indicators (KPIs) for 2024 were:

- Progress against annual plan
- Recommendation / agreed action progress
- Engagement with senior management
- Reports with agreed actions
- Staffing
- Use of analytics

GIAS issued eight reports in 2024 and eight engagements from the 2024 plan were commenced. The Audit and Risk Committee only considered six of the eight reports issued in 2024, as two of them were issued after the last meeting of the Committee in 2024. These two audit reports will be considered in 2025 by the new Audit and Risk Committee.

GIAS provided a quarterly update to the Audit and Risk Committee with regards to recommendations progress. There was consistent engagement between GIAS and senior management throughout An Garda Síochána, in particular at engagement planning and reporting stage.

Audit Reports had a mix of agreed actions and recommendations to mitigate identified risks. All audits planned or undertaken in 2024 considered the use of data analytics. In addition,

progress was made in respect of identifying and acquiring access to relevant data for audit purposes.

The Committee approved the Audit Plan for 2024 as set out by GIAS and reviewed progress against this plan during the year.

As GIAS operated without the required number of skilled Internal Auditors through 2024 the internal audit output was lower than expected. This lower than planned output has a direct impact on the level of independent assurance available to the Committee and the Garda Commissioner.

4.3.6 Internal Audit Reports

In total, the Committee considered six GIAS internal audit reports in 2024:

Assurance Audit	4
Internal Security Fund Audit	2
Total No.	6

GIAS also worked on a number of consultancy engagements through 2024 that did not result in the issuing of Audit Reports.

4.3.7 Collaboration with Garda Professional Standards Unit (GPSU) and other Governance Units

The Committee has been briefed on the collaborative work undertaken by the Garda Professional Standards Unit and GIAS. This included consultation on the development of the annual plan for 2024 and continued collaboration where required. GIAS works together with the Garda Risk Management Unit, both during its planning process, through the implementation of the Garda Risk Management Policy on individual engagements, and in relation to a review of the implementation of actions on the An Garda Síochána Corporate Risk Register.

4.3.8 Value Added from Audit Process

In the course of GIAS engagements, observations are ranked according to their priority, with high-ranked observations being major issues that GIAS consider need to be brought to the attention of senior management. Actions are then agreed with management, and to be implemented by management, to mitigate those risks. At the start of 2024 there were 16 outstanding high priority actions, with this figure reducing to six in December 2024, all of these actions had passed the implementation dates agreed with management. GIAS engaged significantly, on a quarterly basis, with management regarding outstanding recommendations, and on a quarterly basis provided recommendation implementation updates to the Audit and Risk Committee.

High Priority Agreed Actions	Count
As at January 2024	16
Splitting of one action into two	1
Implemented in 2024	(8)
Re-prioritised	(3)
As at December 2024	6

Eight high priority agreed actions were implemented in 2024. In 2024 GIAS continued to focus on agreeing mitigating actions with management in the course of audits, and make recommendations when required. There has been a continued collaborative audit process, with a focus on implementing positive change.

5. Plans for 2025

The last meeting of the current Audit and Risk Committee was held on 18 November 2024, with a new Audit and Risk Committee, as per the Policing, Security and Community Safety Act, due to be established in early 2025.

As indicated in our 2023 report, the Committee was overseeing An Garda Síochána compliance with the Code of Practice for the Governance of State Bodies. This is a complex project, arising from the complexity of the governance requirements for An Garda Síochána. This project will be subsumed into the Policing, Security and Community Safety Act 2024 and the introduction of the new Board.

To prepare for the implementation of the Policing, Security and Community Safety Act 2024, An Garda Síochána has completed a readiness impact assessment. The Committee has been briefed on the new Act and it was included as an agenda item at each meeting throughout 2024 but considers it to be outside the Committee's scope, and a matter for the incoming Board of An Garda Síochána.

6. Conclusion

The members of the Committee would like to acknowledge the co-operation and assistance that they have received during the year from the Garda Commissioner, management and staff of An Garda Síochána. Ultimately, the degree to which an Audit and Risk Committee, comprising mainly external members, can contribute to the success of the Organisation can turn on the level of responsiveness from senior management to issues raised.

Currently, An Garda Síochána is going through a process of significant change and reform. The Committee wishes An Garda Síochána well in the next stages of development of its corporate governance under the Policing, Security and Community Safety Act 2024.



Professor Niamh Brennan

Chair of the Audit and Risk Committee of An Garda Síochána

Date: 31 May 2025