

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

Láithreán Gréasain/Website:
www.garda.ie

Bí linn/Join us  

Riomh-phoist:/Email: foi@garda.ie

Re: Freedom of Information Request FOI-000224-2018 Request Partially Granted

Dear

I refer to your request, dated and received on 6th June, 2018 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 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:

All records, including emails, correspondence, reports, reviews and any other materials, associated with "External Evaluation Audit Services" commissioned from Kosi Corporation from 2017 to present.

I wish to inform you that I have decided to partially grant your request on the 24th July, 2018.

The purpose of this letter is to explain that decision.

1. Findings, particulars and reasons for decision

Details of your request were provided to the relevant areas within An Garda Síochána and I am to advise you that a number of records have been identified in this regard.

A detailed schedule of records is attached for ease of reference.

The following exemptions are applied throughout the records provided to this office.

Part 1 Schedule 1 – Partially Included Agencies

Section 6(2)(a) of the FOI Act provides that an entity specified in Schedule 1, Part 1 of the Act shall, subject to the provisions of that Part, be a public body for the purposes of the FOI Act. Schedule 1, Part 1 contains details of bodies that are partially included for the purposes of the FOI Act and also details of the certain specified records that are excluded. If the records sought come within the description of the exclusions of Part 1, then the FOI Act does not apply and no right of access exists.

Part 1(n) of Schedule 1 of the FOI Act provides that An Garda Síochána is not a public body for the purposes of the FOI Act other than in relation to administrative records relating to human resources, or finance or procurement matters.

The term “administrative records” is understood to mean records relating to the processes of running and managing a business or organisation. I am therefore refusing certain parts of records identified as per schedule of records as they fall outside the scope of the FOI Act insofar as the records do not meet the criteria of administrative records as defined in the Act.

Section 15 – Refusal on administrative grounds to grant FOI requests

I wish to advise you that I am refusing to release the following records in accordance under Section 15(1)(c) which states:

*15(1) A head to whom an FOI request is made may refuse to grant the request where –
(c) the information is already in the public domain.*

A record identified, the Organisational Structure of An Garda Síochána, is available at the following link:

<https://www.garda.ie/en/About-Us/Organisational-structure/Organisation-Structure-2018.pdf>

I am aware KOSI Corporation produced a report titled ‘External Review of the Internal Audit Function within An Garda Síochána’. This report has been published and may be accessed at the following link:

https://data.oireachtas.ie/ie/oireachtas/committee/dail/32/committee_of_public_accounts/submissions/2018/2018-04-26_correspondence-paschal-donohoe-td-minister-for-finance-and-public-expenditure-and-reform-v_en.pdf

Section 37 - Personal Information

Information that is considered personal is not released under the provisions of the FOI Act when it refers to an identifiable individual and meets the definition as per section 2 of the FOI Act. Certain records or parts of records contained herein refers to personal information and are subject to the provisions contained in section 37 of the FOI Act.

Section 37(1) 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).

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—

- (iii) *information relating to the employment or employment history of the individual,*

The release of personal information, as outlined above, which is specific to an individual will allow for a person to become easily identifiable beyond the confines of family and friends as provided for under section 37. The exemption under Section 37 is applied to a number of the attached records as outlined in the attached Schedule of Records.

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 service providers that 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 outweighs the public interest which would be served were the records released to you.

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-000224-2018**.

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: IE86BOFI90001710026896

BIC: BOFIE2D

You must ensure that your FOI reference number (FOI-000224-2018) is included in the payment details.

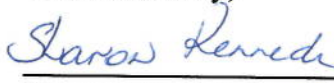
You should submit your request for an Internal Review within 4 weeks from the date of this notification. The review will involve a complete reconsideration of the matter by a more senior member of An Garda Síochána and the decision will be communicated to you within 3 weeks. The making of a late appeal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

24 JULY, 2018

Requester Name:

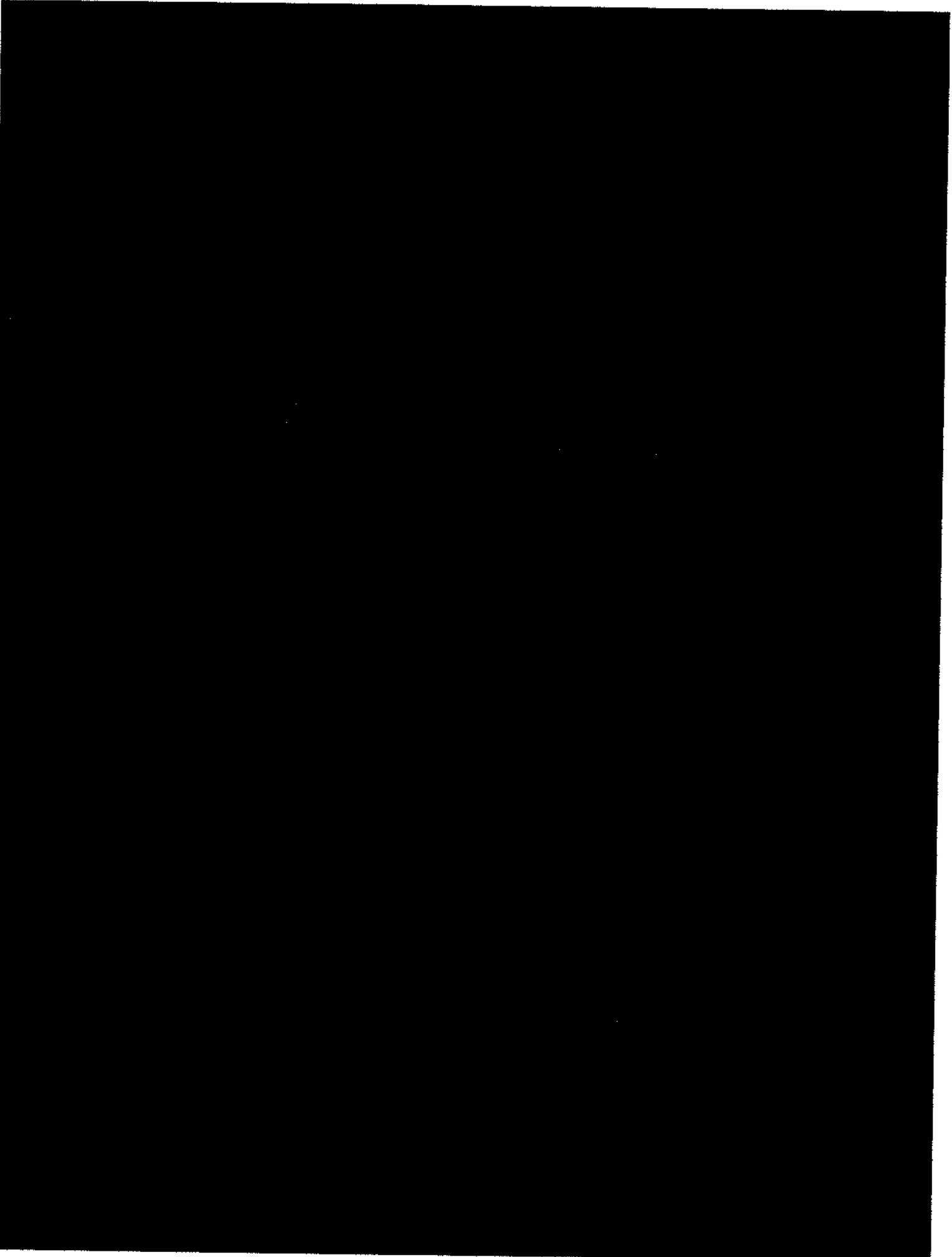
File Re: FOI-000224-2018

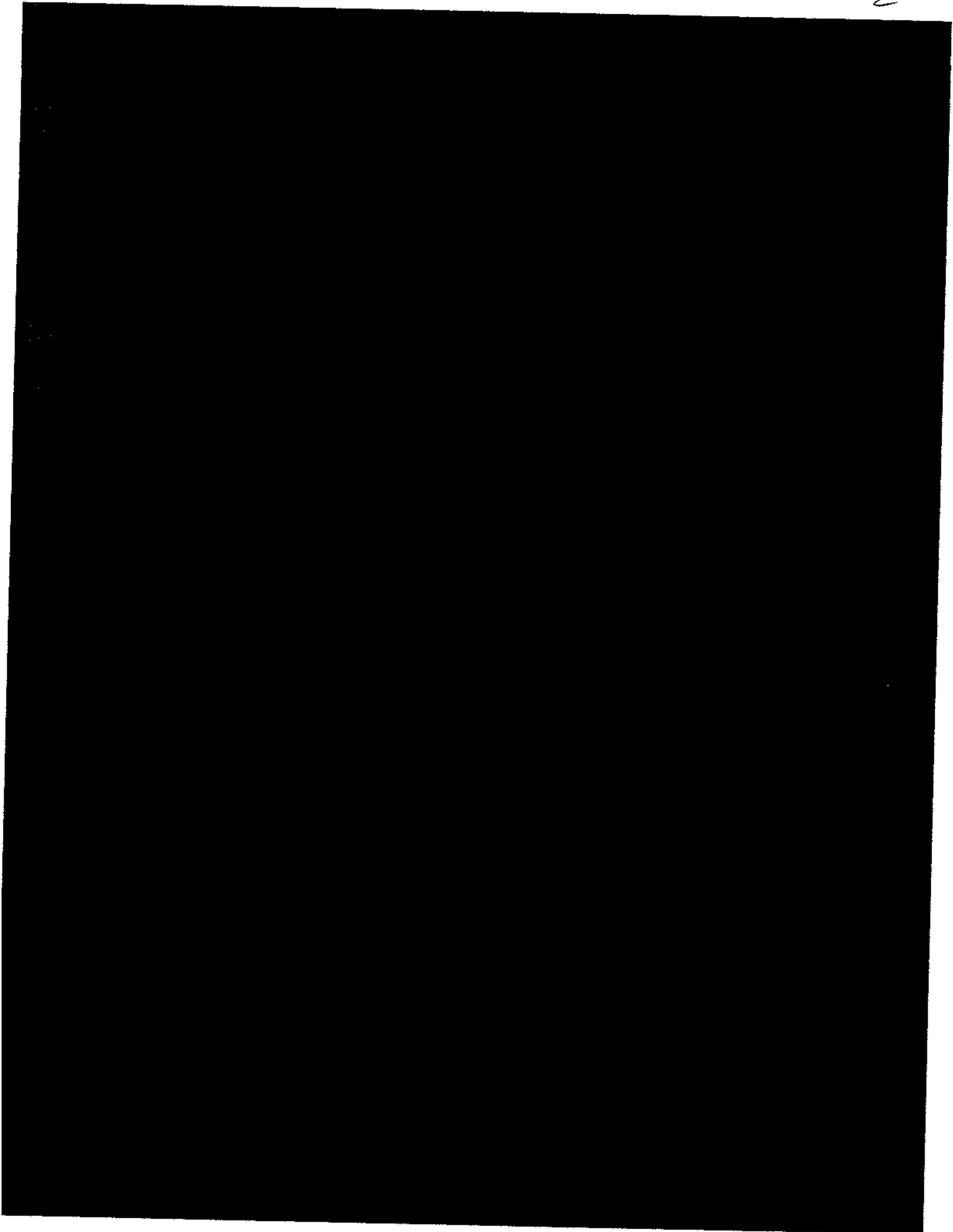
Page No	Description of document	Deletions	Relevant Section of FOI Acts	Reason for decision	Decision Maker's decision
1-3	Client Survery Questions	3	Section 6(2)(a)	Out of Scope	Refuse
4	Garda_Strategy_Org_Chart_v6c outlined Sept16 (3)	1	Section 15(1)(d)	Information in the public domain	Refuse
5-12	Self-review of the effectiveness of An Garda Síochána's Audit Committee (Questionnaire)	8	Section 6(2)(a)	Out of Scope	Part Grant
13-23	Self-review of the effectiveness of An Garda Síochána's Audit Unit	14	Section 6(2)(a)	Out of Scope	Part Grant
24-25	To CAO 250917	2	Section 6(2)(a)	Out of Scope	Part Grant
26-70	External Audit of the Internal Audit Function within An Garda Síochána 150317 V1.3 1500	45	Section 15(1)(d)	Information in the public domain	Refuse
71-72	External Audit of the Internal Audit Function	6	Section 37(1)	Personal Information	Part Grant
73-87	SRFT for An Garda Síochána Contract	1	Section 37(1)	Personal Information	Part Grant
88-91	Client Satisfaction Survey Jan 2017	4	Section 6(2)(a)	Out of Scope	Refuse
92	Emailing - External Audit of the Internal Audit Function	6	Section 37(1)	Personal Information	Part Grant
93-137	External Audit of the Internal Audit Function within An Garda Síochána 150317 V1.3 1500	45	Section 15(1)(d)	Information in the public domain	Refuse
138	Emailing - Invoice 315 - KOSI Corporation Limited	45	Section 37(1)	Personal Information	Part Grant
139	KOSI Corporation Invoice	3	Section 37(1)	Personal Information	Part Grant

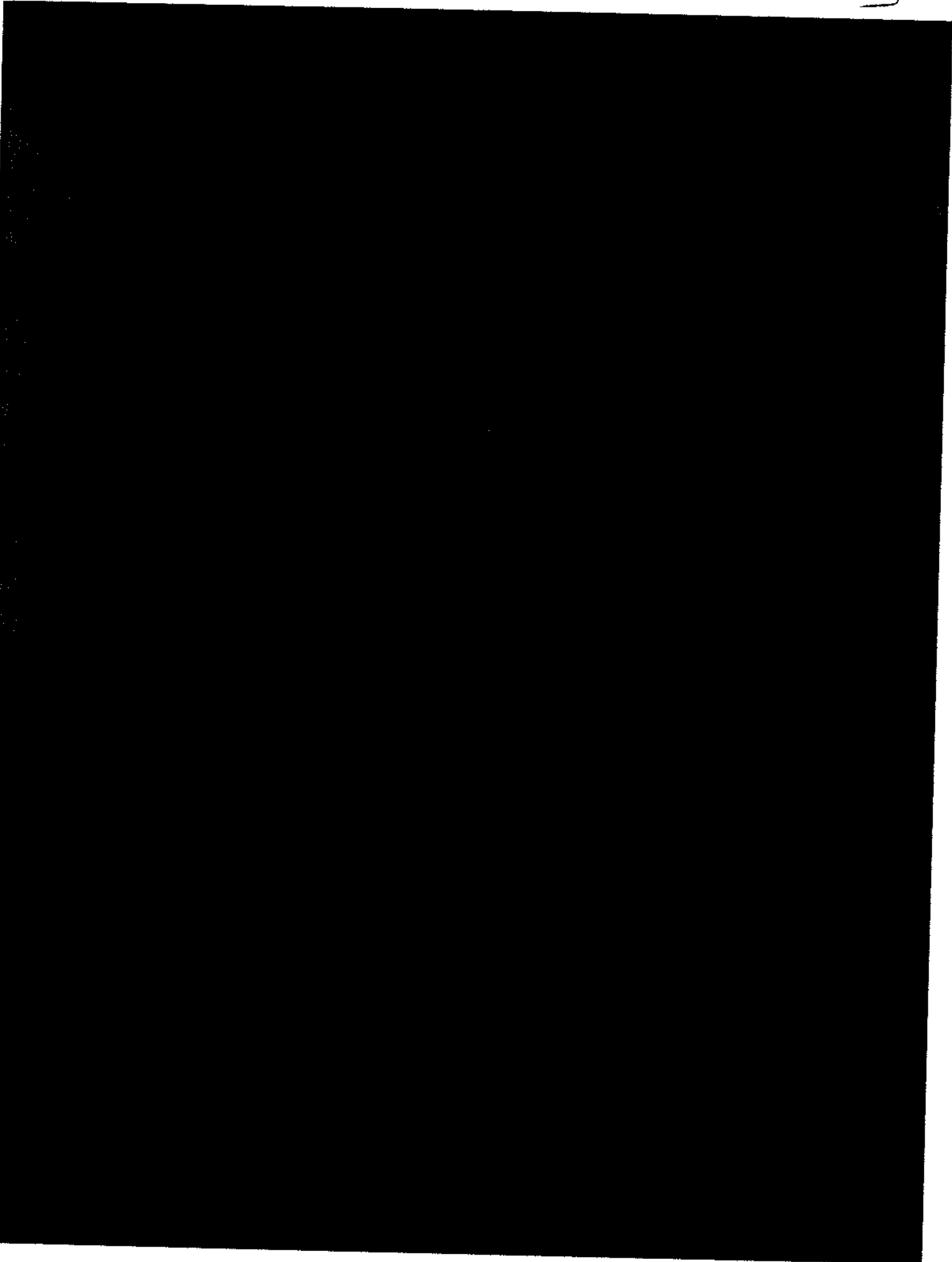
140	External Audit of the Internal Audit Function within An Garda Síochána	5	Section 37(1)	Personal Information	Part Grant
141-185	External Audit of the Internal Audit Function within An Garda Síochána 150317 V1.3 1501	45	Section 15(1)(d)	Information in the public domain	Refuse
186	External Audit Review	6	Section 37(1)	Personal Information	Part Grant
187	Outstanding requirements	1	Section 6(2)(a)	Out of Scope	Refuse
188	External Audit Review update	6	Section 37(1)	Personal Information	Part Grant
189	External Audit Review	6	Section 37(1)	Personal Information	Part Grant
190	External Audit	7	Section 37(1)	Personal Information	Part Grant
191-199	Self review of the effectiveness of An Garda Síochána's Internal Audit Unit	12	Section 6(2)(a)	Out of Scope	Part Grant
200-208	Self review of the effectiveness of An Garda Síochána's Audit Committee	13	Section 6(2)(a)	Out of Scope	Part Grant
209-212	Client Satisfaction Survey	4	Section 6(2)(a)	Out of Scope	Refuse
213	FW Request for Meeting with Director of Communications -	1	Section 6(2)(a)	Out of Scope	Refuse
214-220	An Garda Síochána Draft Corporate Risk Register	7	Section 6(2)(a)	Out of Scope	Refuse
221-230	Discussion Document - list of potential risks for An Garda Síochána		Section 6(2)(a)	Out of Scope	Refuse
231-232	FW Emailing - Invoice 315 - KOSI Corporation Limited	13	Section 37(1)	Personal Information	Part Grant
233	KOSI Corporation Invoice	3	Section 37(1)	Personal Information	Part Grant
234	Peer Review	2	Section 37(1)	Personal Information	Part Grant

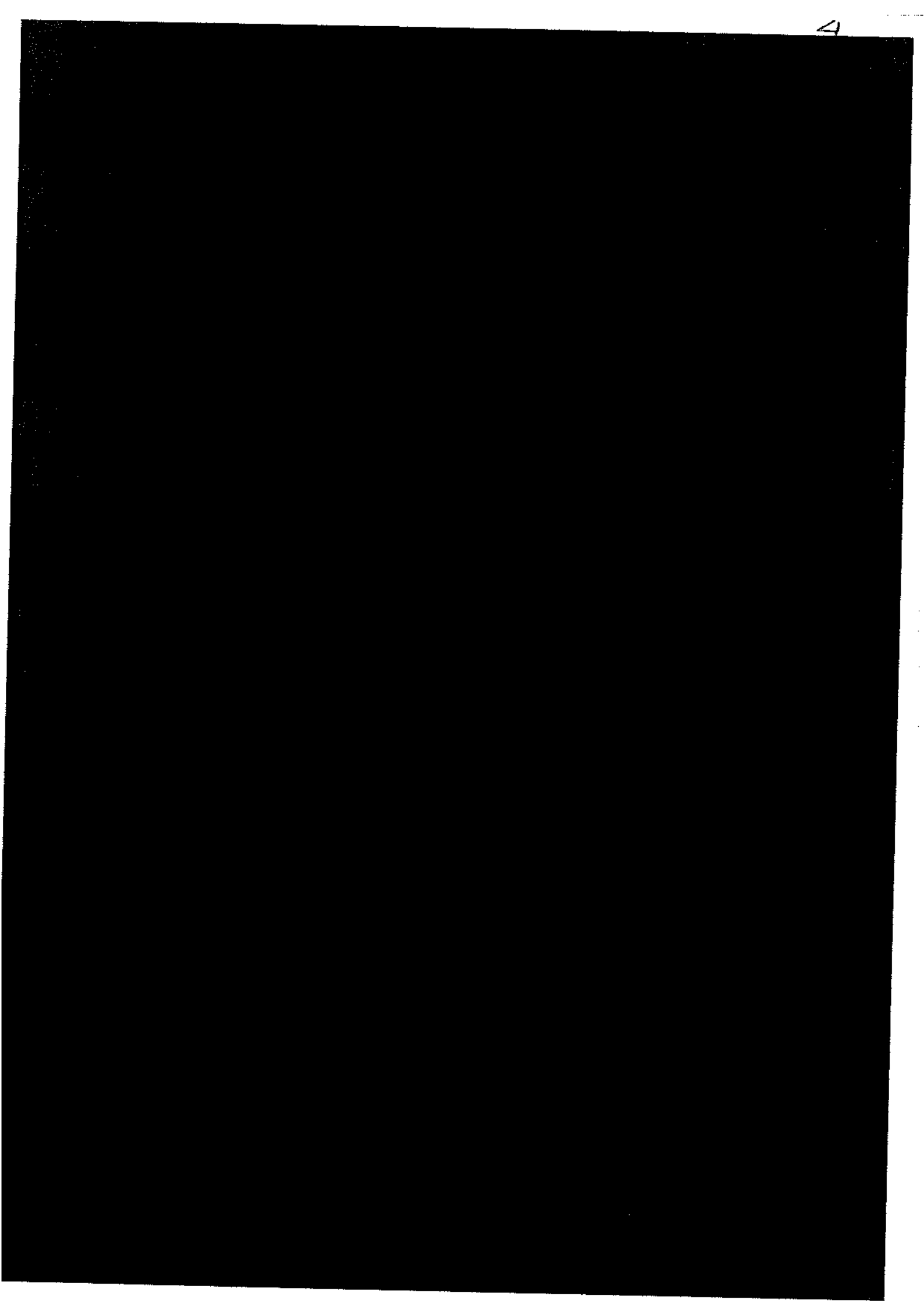
235-249	Peer Review Implementation 080610	17	Section 6(2)(a)	Out of Scope	Part Grant
250-258	Peer Review Implementation	10	Section 6(2)(a)	Out of Scope	Part Grant
259-270	Peer Review	12	Section 6(2)(a)	Out of Scope	Part Grant
271	Peer Review - Note for Audit Committee	1	Section 6(2)(a)	Out of Scope	Refuse
272-273	Email	11	Section 37(1)	Personal Information	Part Grant
274-275	Email	10	Section 37(1)	Personal Information	Part Grant
276-277	Email	8	Section 37(1)	Personal Information	Part Grant
278-279	Email	10	Section 37(1)	Personal Information	Part Grant
280-281	Email	12	Section 37(1)	Personal Information	Part Grant
282	Email	8	Section 37(1)	Personal Information	Part Grant
283-284	Email	10	Section 37(1)	Personal Information	Part Grant
285-286	RE Emailing - External Audit of the Internal Audit Function	8	Section 37(1)	Personal Information	Part Grant
287	RE Emailing - Invoice 315 - KOSI Corporation Limited	9	Section 37(1)	Personal Information	Part Grant
288-289	RE External Audit	9	Section 37(1)	Personal Information	Part Grant
290-291	RE External review of GIAS	11	Section 37(1)	Personal Information	Part Grant

292-294	RE External review of GIAS	15	Section 37(1)	Personal Information	Part Grant
295	RE IA Review	9	Section 37(1)	Personal Information	Part Grant
296-297	RE See attached	8	Section 37(1)	Personal Information	Part Grant
298	See attached	3	Section 37(1)	Personal Information	Part Grant
299-305	List of Requirements for Niall Audit Tests	7	Section 6(2)(a)	Out of Scope	Refuse
306-314	Self review Questionnaire Audit Committee January 2017	13	Section 37(1)	Personal Information	Part Grant
315-224	Self review Questionnaire Audit Committee January 2017	15	Section 37(1)	Personal Information	Part Grant
325-332	Self review Questionnaire Audit Committee January 2018	15	Section 37(1)	Personal Information	Part Grant
333	Email	6	Section 37(1)	Personal Information	Part Grant
334	Email	3	Section 37(1)	Personal Information	Part Grant
		Total number of pages			334
		Total number of pages for full release			28
		Total number of pages for partial release			82
		Total number of pages being withheld			224











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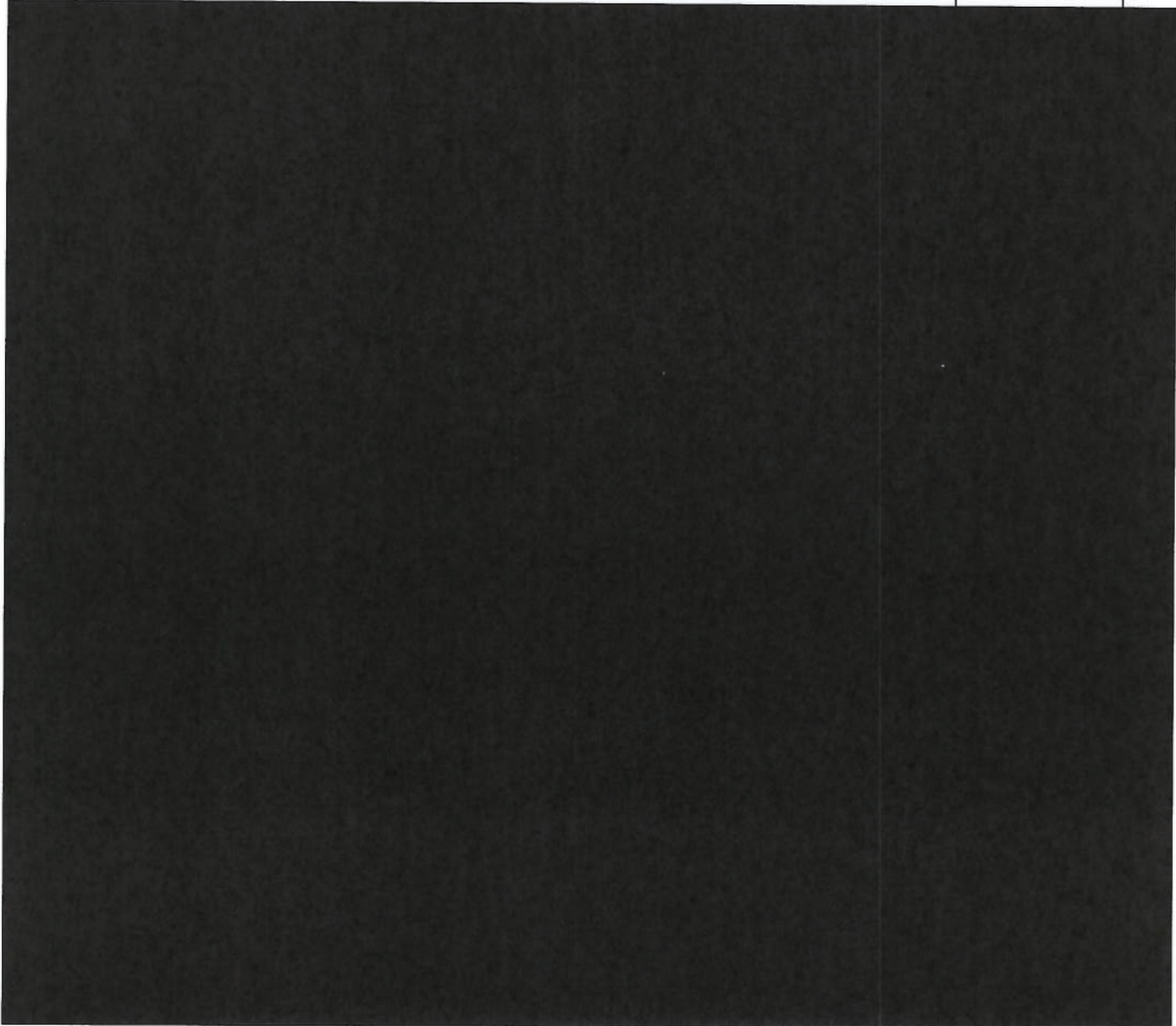
Self- review of the Effectiveness of An Garda Síochána’s Audit Committee (Questionnaire)

Principle 1: The Role of the Audit Committee

The audit committee fulfils an important role in the governance framework of an entity by providing the executive board/ Commissioner with independent assurance and advice. The committee does not undertake management responsibilities and is not a substitute for entity management controls and accountabilities.

ACC (Audit Committee Charter) GP (Good practice principles) CG (DPER guidance)

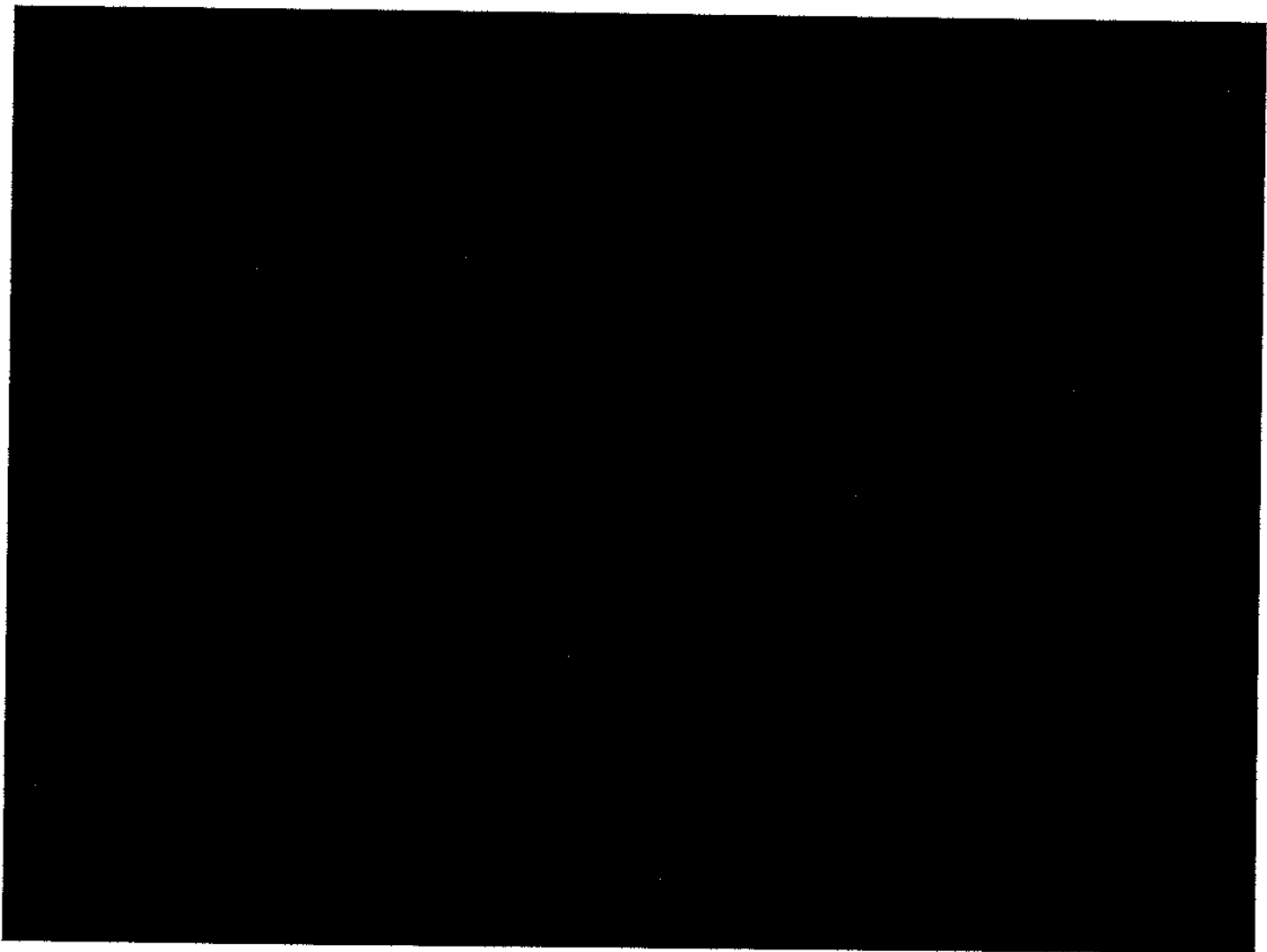
1. Is there a written Charter, setting out the roles and responsibilities of the Audit Committee and its members? <i>(CG)</i>	
2. Have the Audit Committee’s roles and responsibilities been communicated to all Audit Committee members? <i>(CG)</i>	

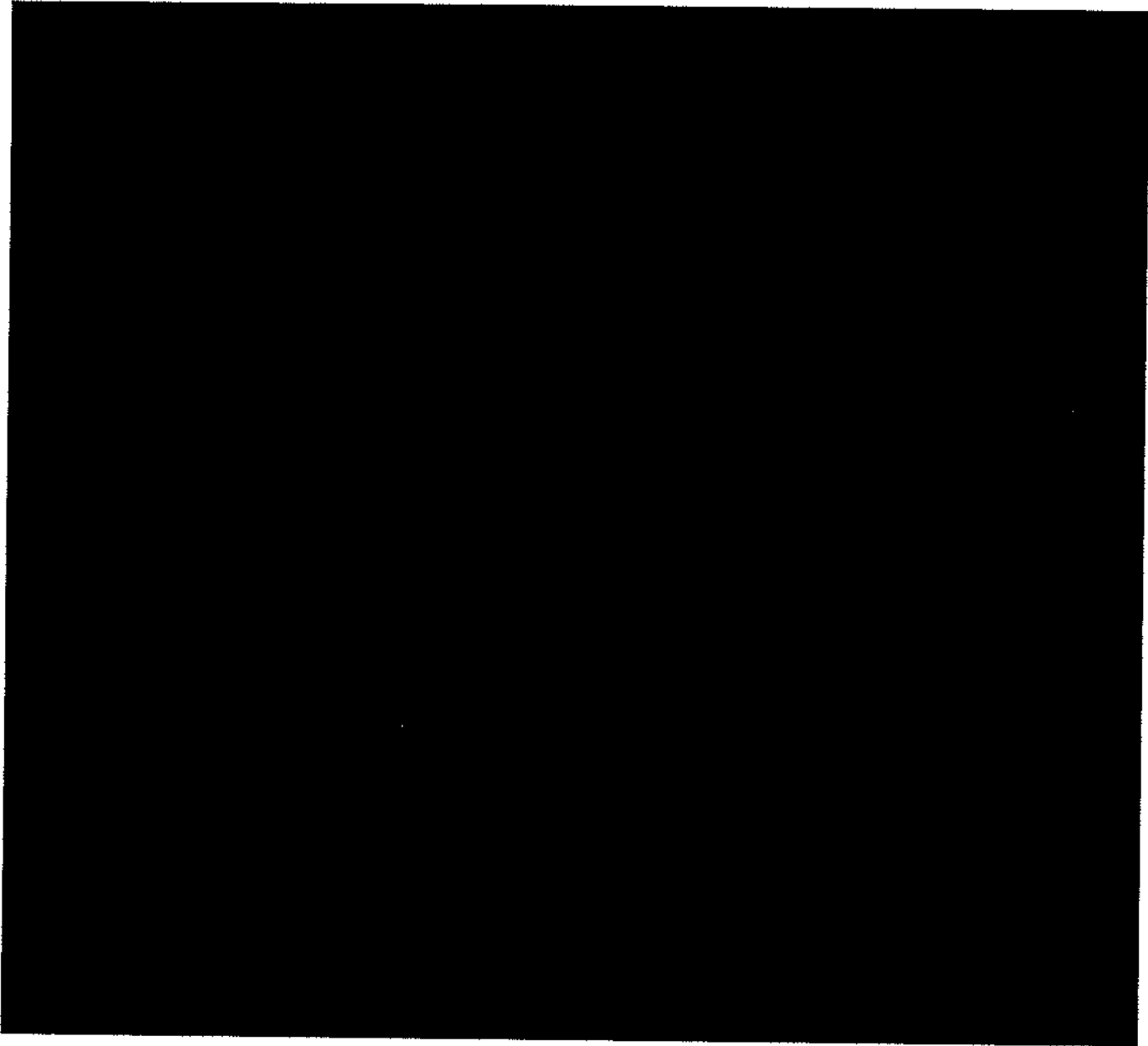


The audit committee should be independent and objective. In addition, each member should have a good understanding of the objectives and priorities of the organisation and of their role as a committee member.

Membership and Terms of Appointment

7. Are Audit Committee members appointed for a period not exceeding three years (with the option to extend for another three years)? (CG)	
8. Is there a briefing process for new appointees? (CG)	
9. is there a standard letter of appointment for new committee members and does it include <input type="checkbox"/> role of the Audit Committee <input type="checkbox"/> duration of appointment and renewal provisions <input type="checkbox"/> independence and conflicts of interest <input type="checkbox"/> confidentiality <input type="checkbox"/> the support and training to be provided <input type="checkbox"/> the time commitment involved <input type="checkbox"/> performance management arrangements (CG)	





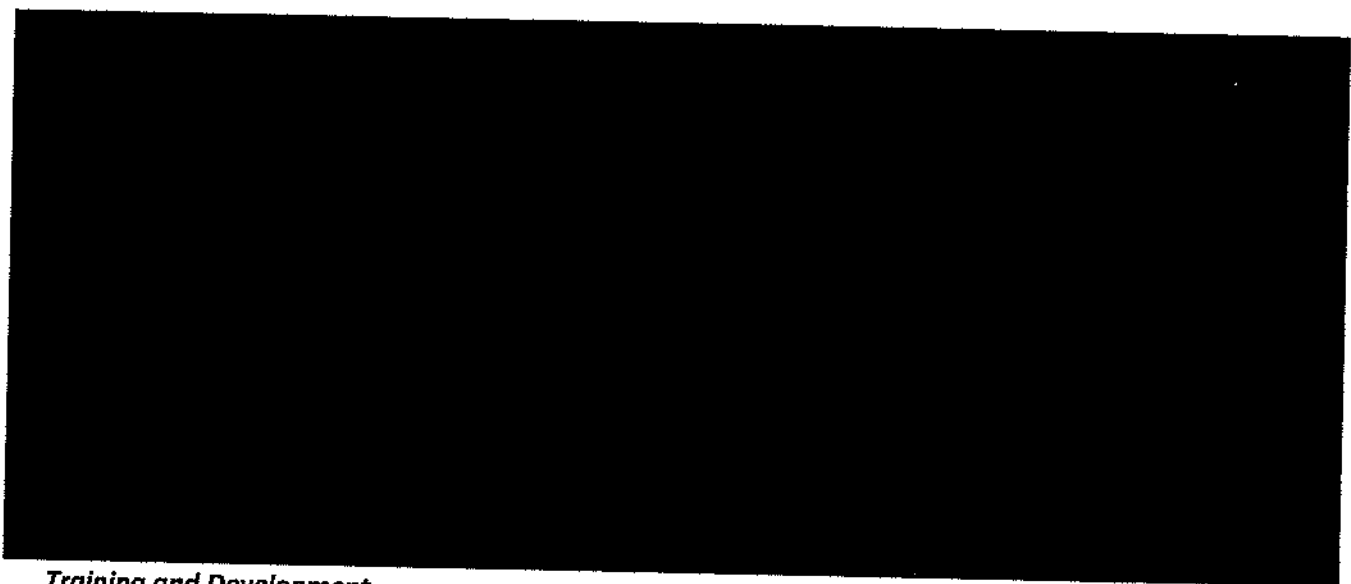
Principle 3: Skills and Experience

The Audit Committee should collectively possess an appropriate range of skills (skills mix) to perform its functions to the required standard.

Range of Skills

17. Have the audit committee and Accounting Officer identified the skill set required for Audit Committee effectiveness? (CG)	
18. Do the assessment criteria for the Committee members include (or expect members to acquire as soon as possible after appointment):	
<input type="checkbox"/> Understanding of the objectives of the organisation and current significant issues facing it <input type="checkbox"/> Understanding of the organisation's structure, including key	

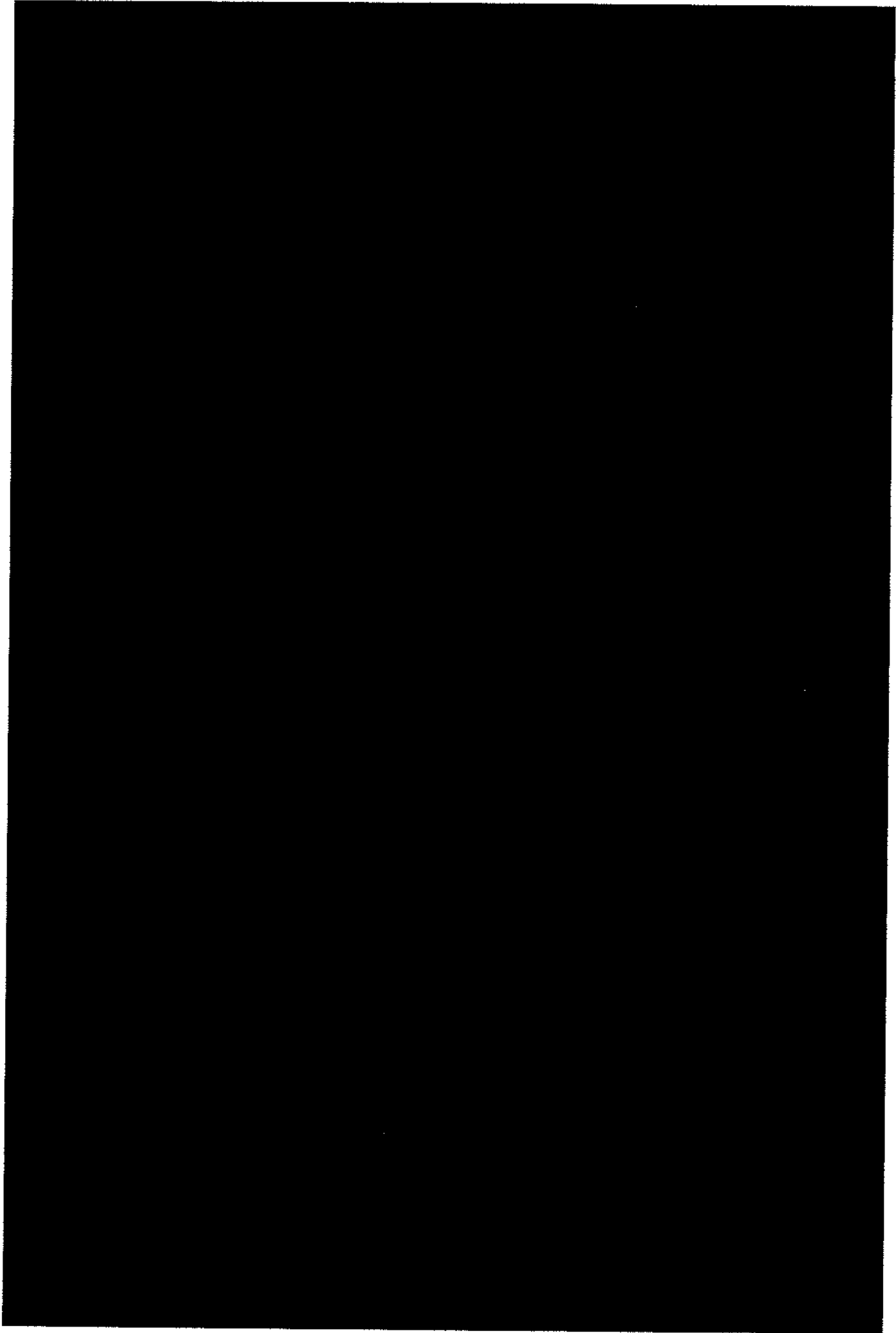
<ul style="list-style-type: none"> <input type="checkbox"/> relationships with stakeholders <input type="checkbox"/> Understanding the organisation's culture <input type="checkbox"/> Understanding of relevant legislation or other rules governing the organisation <input type="checkbox"/> Broad understanding of the Government environment, particularly accountability structures and current major initiatives? <i>(GP)</i> 	
<p>19. Does the Audit Committee corporately possess knowledge, skills and experience of:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Accountancy/finance – with at least one member having recent and relevant financial experience <input type="checkbox"/> Governance, assurance and risk management <input type="checkbox"/> Audit <input type="checkbox"/> Technical or specialist issues pertinent to the organisations business <input type="checkbox"/> The wider environments, including the government and accountability structures, in which the organisation operates? <i>(GP)</i> 	

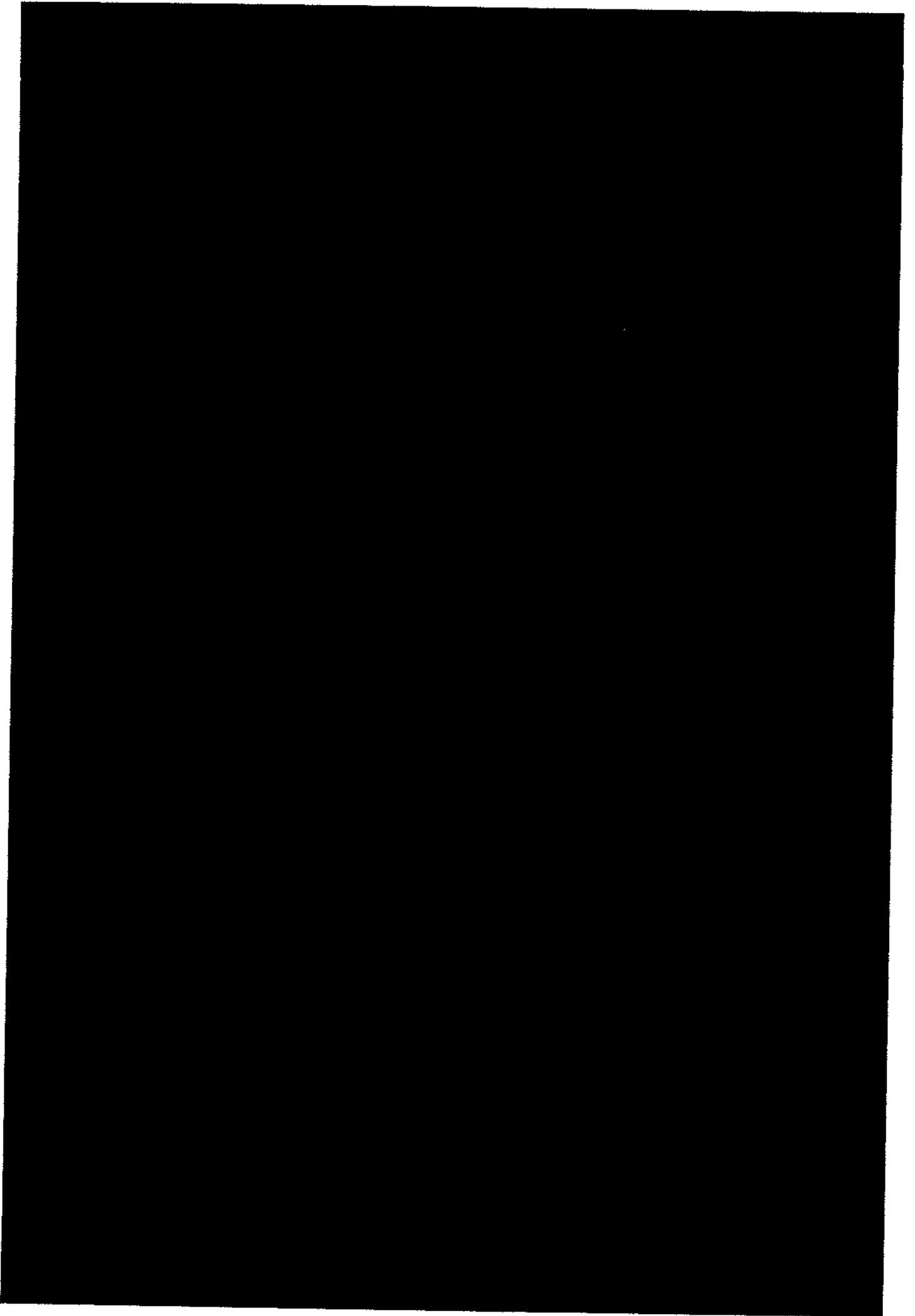


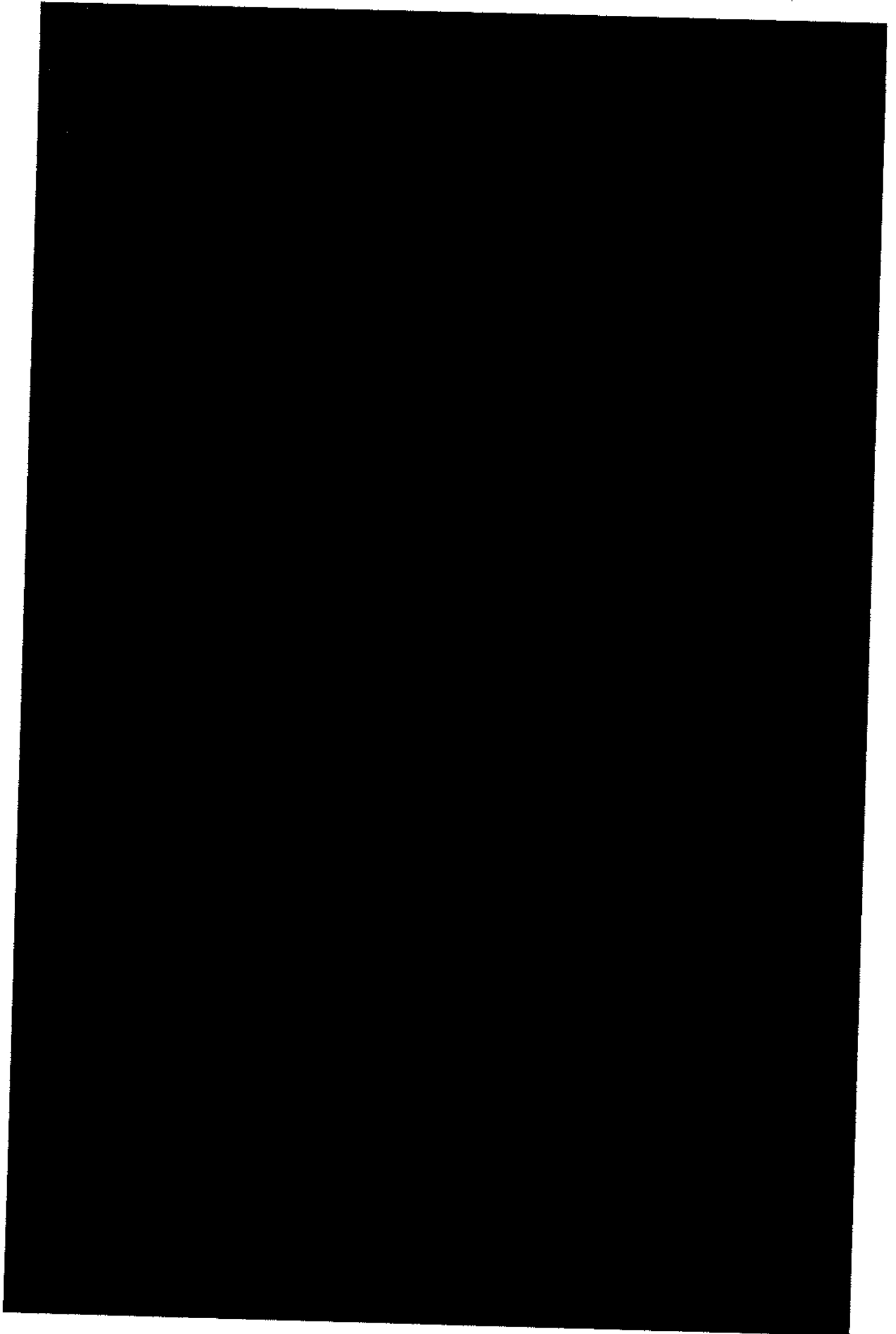
Training and Development

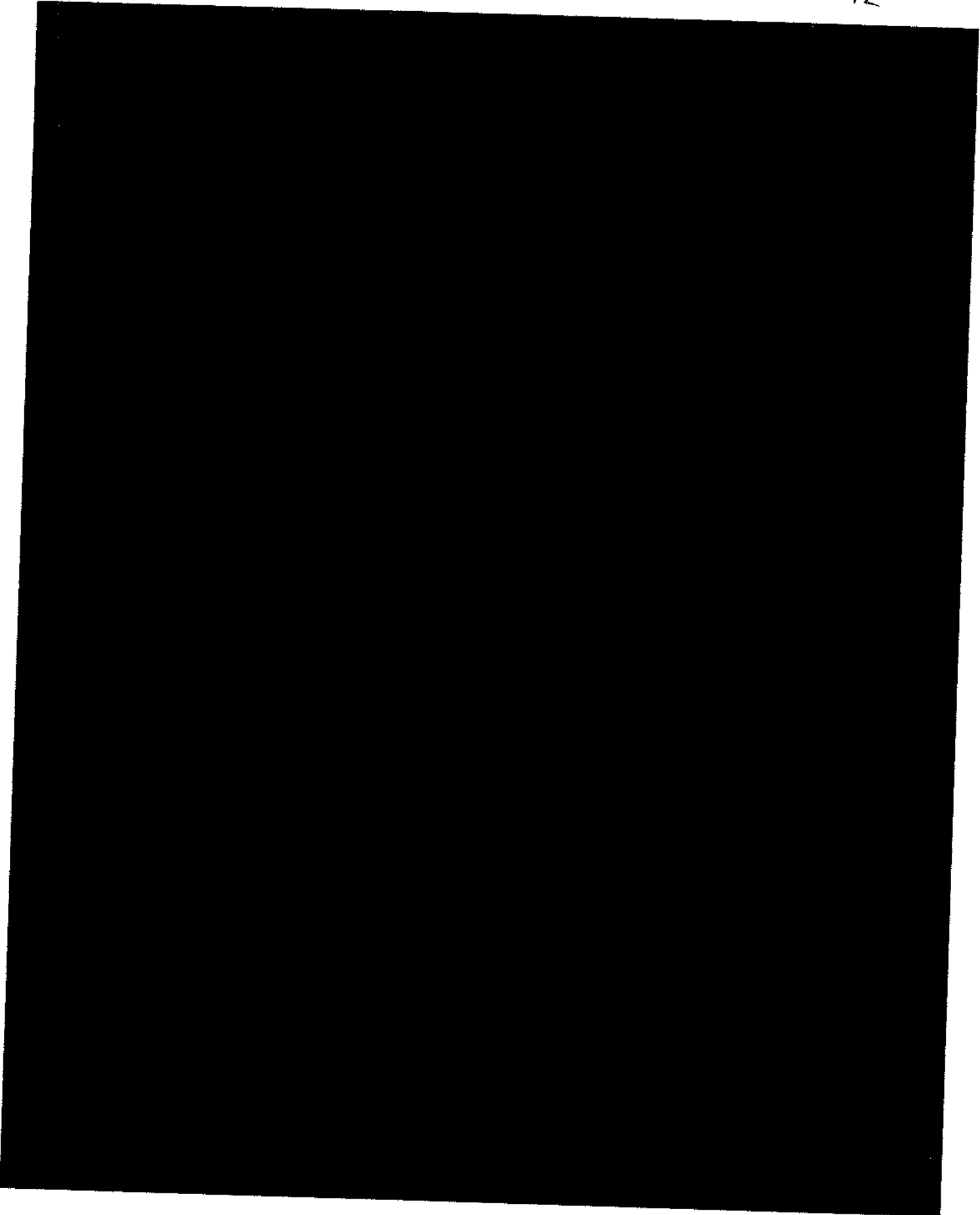
<p>21. Is there a formal induction process (including individually tailored training) for new Audit Committee members? <i>(CG)</i></p>	
<p>22. Does the Audit Committee and the Chair make recommendations to the Accounting Officer on the Committee's and individual members training needs? <i>(CP)</i></p>	
<p>23. Does the Audit Committee keep up to date with best practice and developments in corporate governance? How is this done? <i>(CP)</i></p>	

Principle 4: Scope of Work





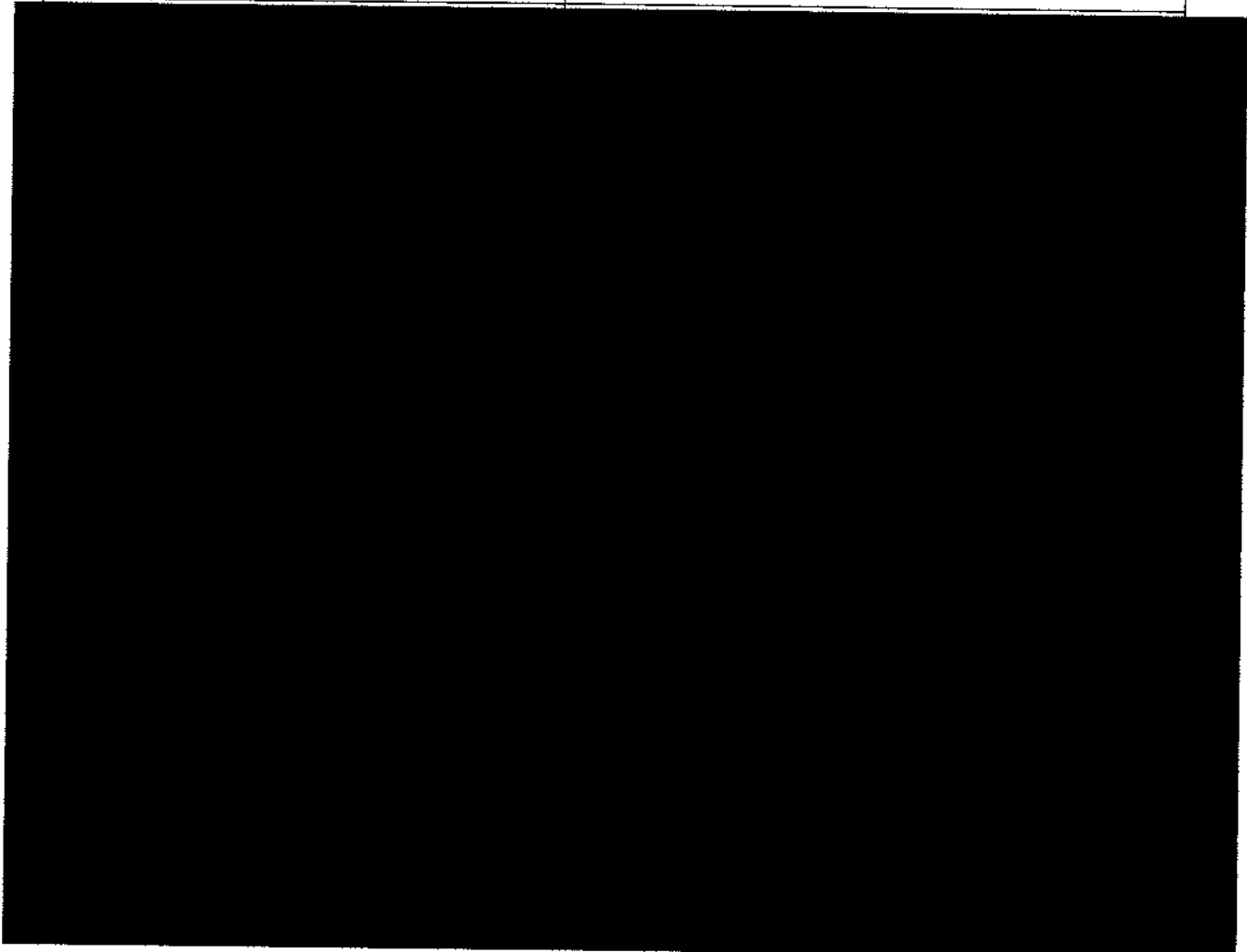




Self- review of the Effectiveness of An Garda Síochána's Internal Audit Unit

This Framework includes 5 Principles which are divided into several sub-sections covering key elements of an effective Internal Audit service as follows:

Principle	Key Elements
1. The Role of the Internal Audit Unit	Roles and Responsibilities,
2. Appointment, Independence, Objectivity and Understanding	Appointment, Terms of Appointment,
3. Skills and Experience	Range of Skills, Access to Additional Skills, Training and Development, Resourcing, Performance Management, Knowledge Management
4. Scope of Work	Financial Reporting

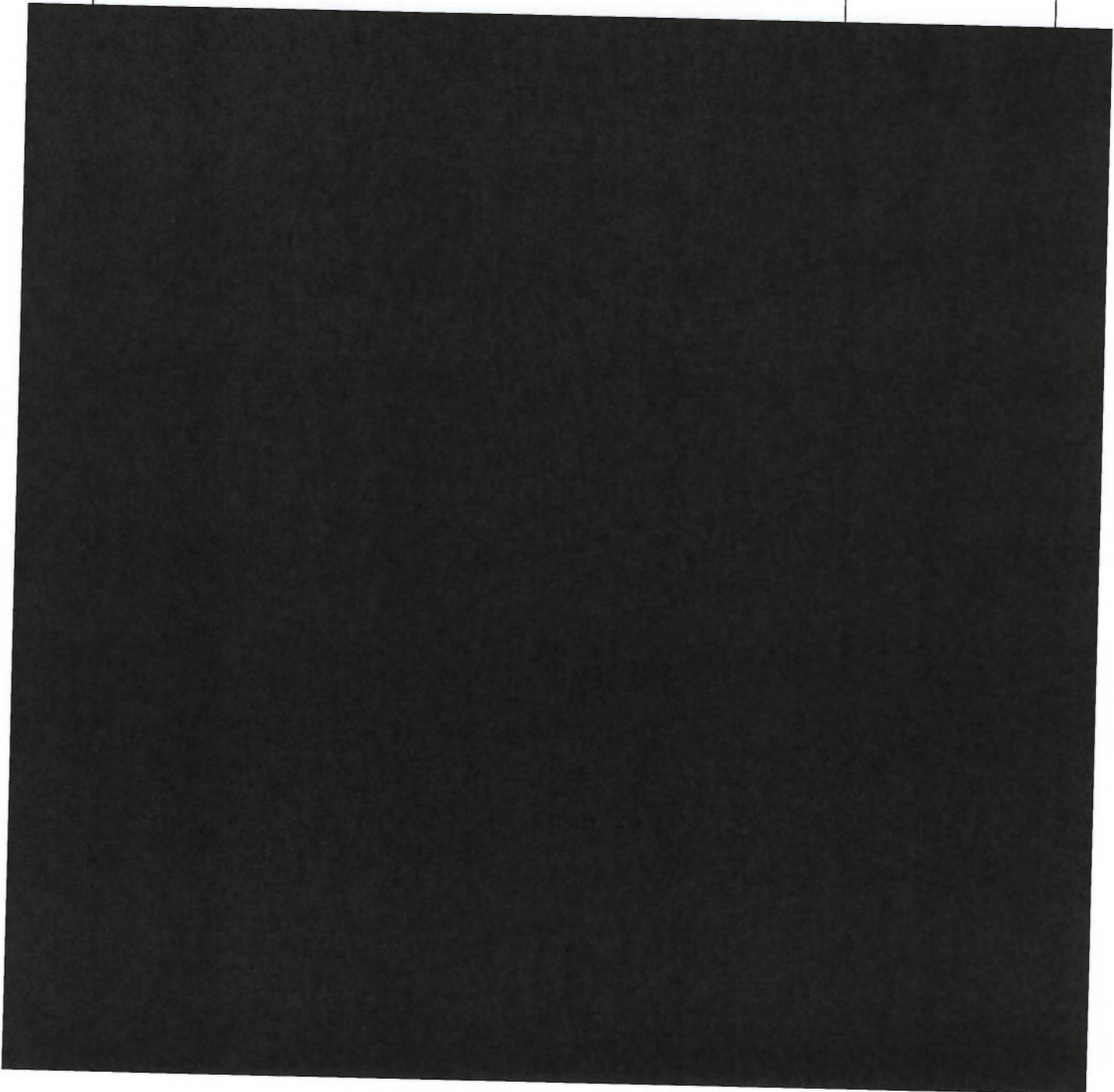


Principle 1: The Role of the Internal Audit Unit

The Internal Audit Unit fulfills an important role in the governance framework of an entity by providing the executive board/Commissioner with independent assurance and advice.

The Internal Audit Unit must have a purpose and there must be an understanding of their positioning, with appropriate status, clarity of role and independence to fulfill its professional remit.

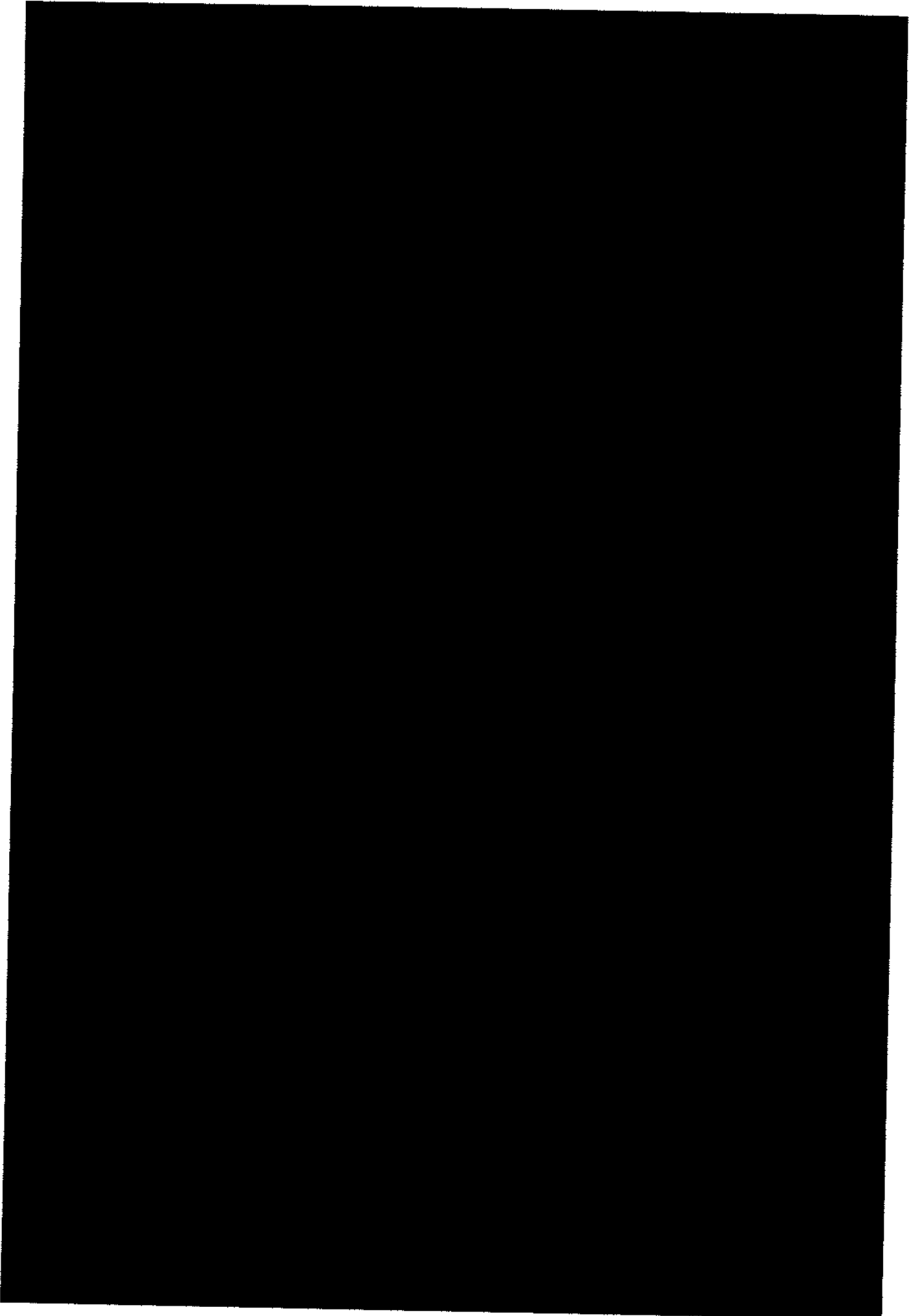
1. Are you aware of the written Charter, setting out the roles and responsibilities of the Internal Audit Unit and its members?	Yes
2. Have the Internal Audit Unit roles, responsibilities and operations been communicated to all members?	Yes

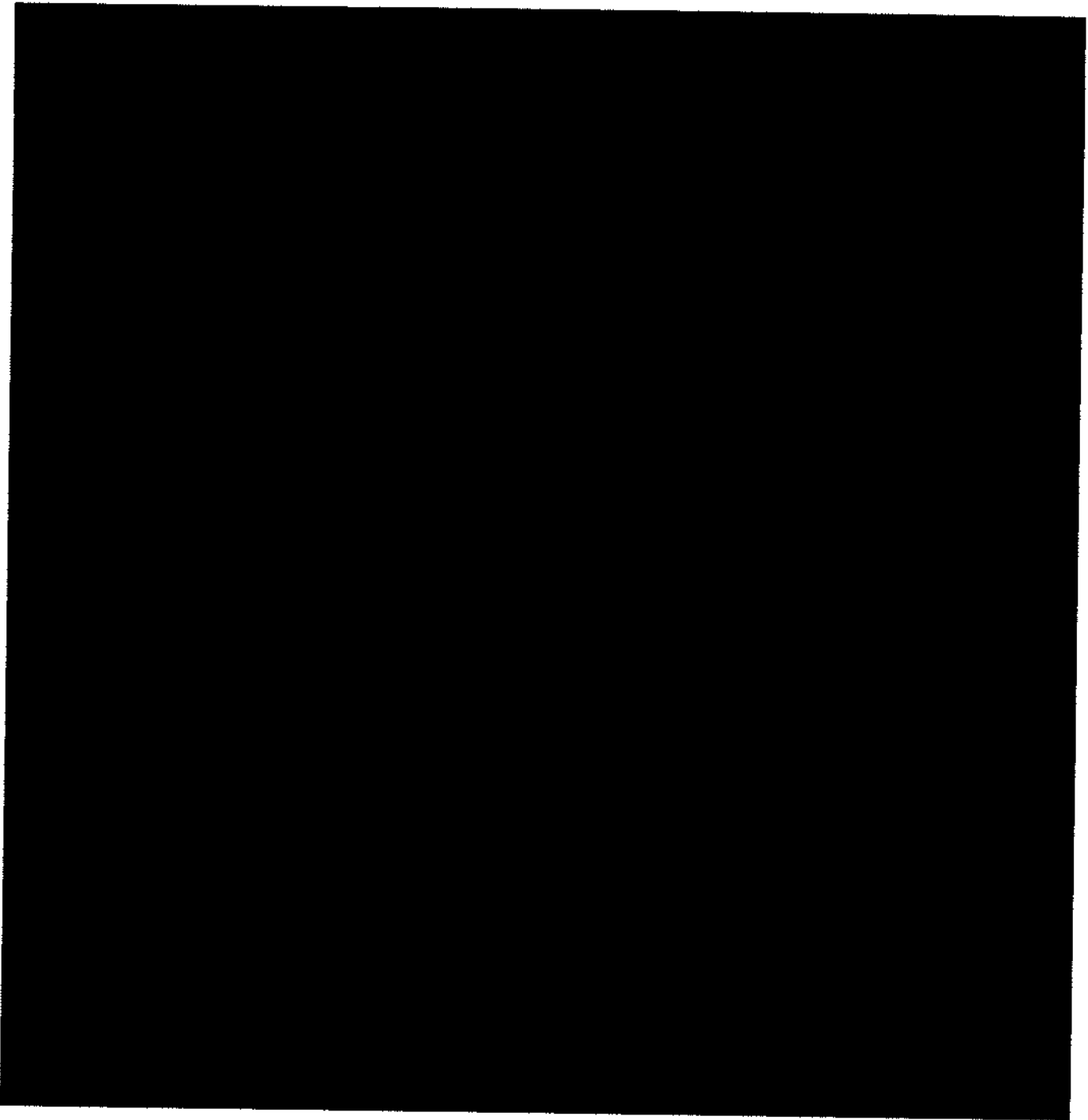


Principle 2: Appointment, Independence, Objectivity and Understanding

The Internal Audit Unit should be independent and objective. In addition, each member should have a good understanding of the objectives and priorities of the organisation and of their role as an Internal Audit member. The Internal Audit service should have the appropriate structure and resources to deliver the expected service.

Terms of Appointment	
1. Is there a briefing process for new appointees?	Yes
2. Is there a standard letter of appointment for new members and does it include	Yes
<input type="checkbox"/> role of the Internal Audit Unit	No
<input type="checkbox"/> duration of appointment and renewal provisions	Yes
<input type="checkbox"/> independence and conflicts of interest	No
<input type="checkbox"/> confidentiality	Yes
<input type="checkbox"/> the support and training to be provided	No
<input type="checkbox"/> the time commitment involved	No
<input type="checkbox"/> performance management arrangements	No
Independence	
3. Does the Internal Audit Unit maintain independence from the	Yes





Principle 3: Skills and Experience

The Internal Audit Unit should collectively possess an appropriate range of skills (skills mix) to perform its functions to the required standard.

Range of Skills	
1. How well does Internal Audit's staffing reflect its roles and responsibilities?	Very well.
2. Do the assessment criteria for the Internal Audit members include (or expect members to acquire as soon as possible after appointment): <input type="checkbox"/> Understanding of the objectives of the organisation and current significant issues facing it <input type="checkbox"/> Understanding of the organisation's structure, including key relationships with stakeholders, and aware of reporting lines <input type="checkbox"/> Understanding the organisation's culture <input type="checkbox"/> Understanding of relevant legislation or other rules governing the organisation <input type="checkbox"/> Broad understanding of the Government environment, particularly accountability structures and current major initiatives?	Yes
	Yes
	Yes
	Yes
	Yes
3. Do you as a member of the Internal Audit team possess knowledge, skills and experience of: <input type="checkbox"/> Accountancy/finance – (with at least one member having recent and relevant financial experience) <input type="checkbox"/> Governance, assurance and risk management <input type="checkbox"/> Audit <input type="checkbox"/> Technical or specialist issues pertinent to the organisations business <input type="checkbox"/> The wider environments, including the government and accountability structures, in which the organisation operates?	
	Yes
	Yes
	Yes
	Yes



Training and Development

5. Is there a formal induction process (including individually tailored training) for new Internal Audit team members?	Yes
6. Are reviews of the staff mix and competencies completed periodically to ensure appropriate levels of skill are maintained?	Yes
7. Is a training log maintained by each Internal Audit team member?	No – not formally
8. Does the Head of Internal Audit make recommendations to the Accounting Officer on the individual members training needs?	Yes & the Deputy Comm. plus Ex Dir HR & PD.
9. Does the Internal Audit team keep up to date with best practice and developments in corporate governance? How is this done?	Yes, Through HIAF, CIIA, IPA etc.
Resourcing	
10. Is Internal Audit sufficiently resourced (in terms of staff and budget available) to deliver the approved plan?	No
11. Are resources deployed effectively to deliver the approved plan?	Yes
12. Is there a Recruitment strategy in place to ensure that all staff has the appropriate intellectual qualities, personal attributes, skills, knowledge and qualifications?	No – on the Garda side we often get staff from promotional list that haave no knowled ge, interest or training in IA.
13. Is there a succession plan to ensure that senior vacancies are filled promptly by appropriately qualified staff?	No

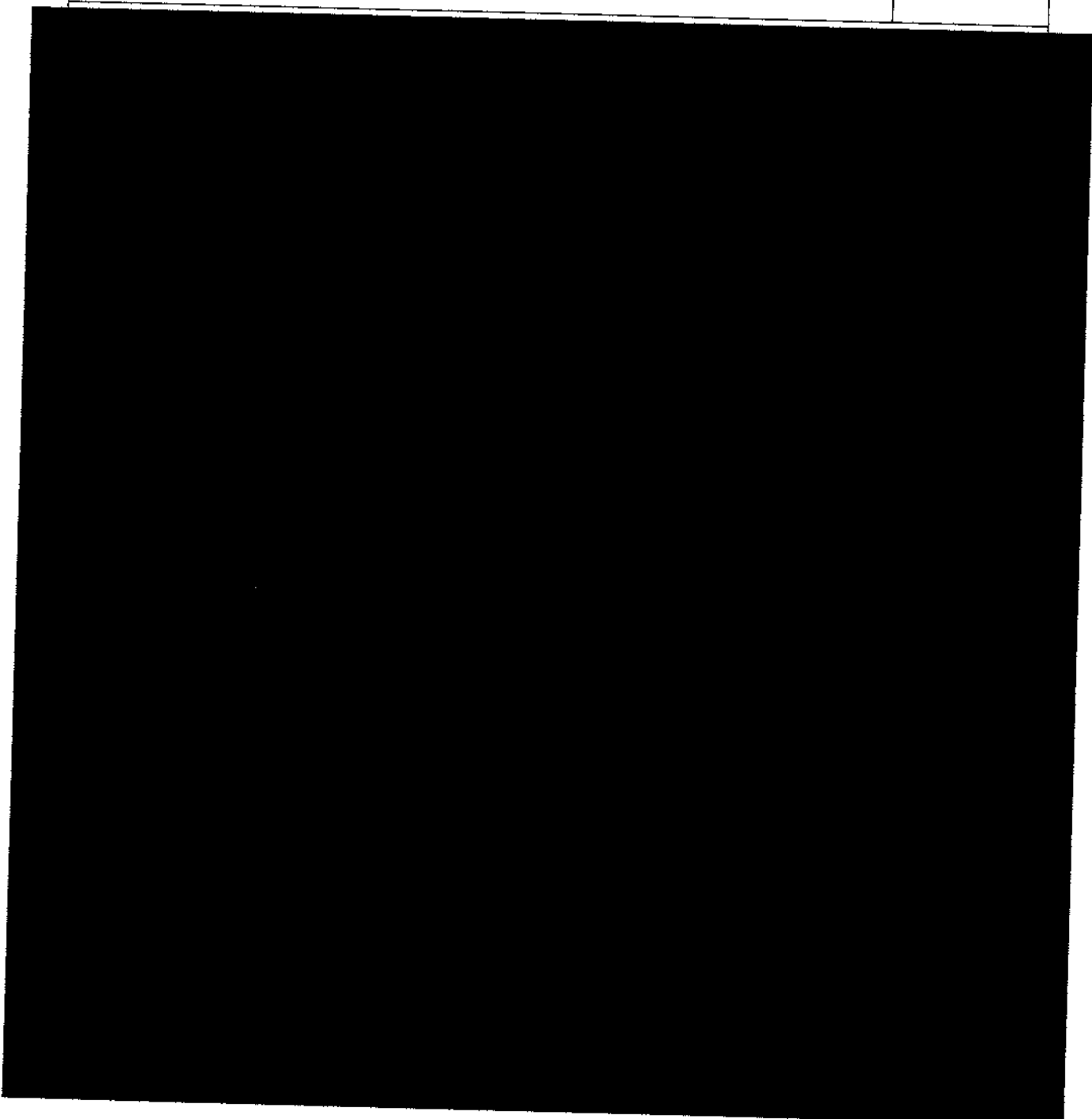
Performance Management

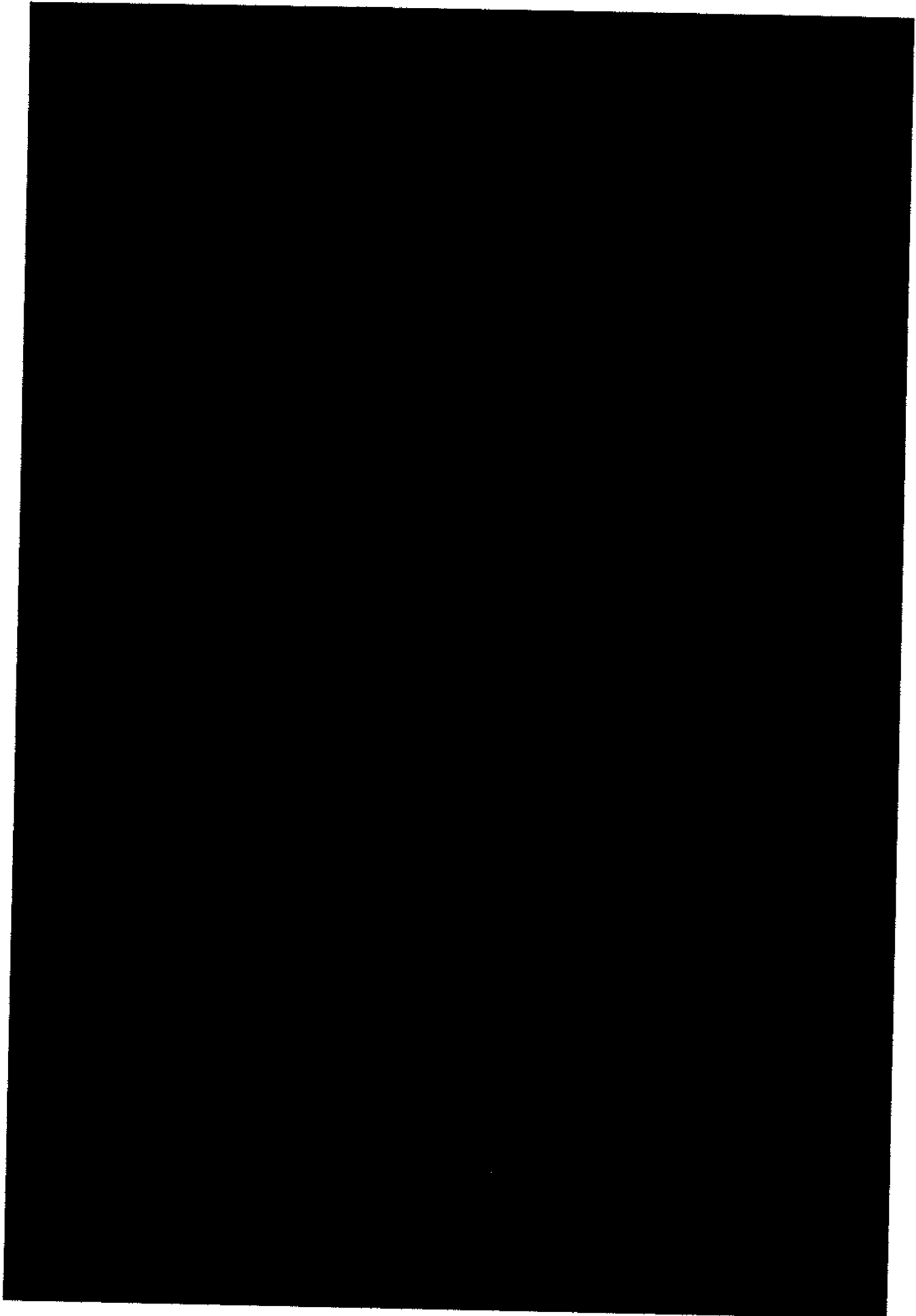
14. Are appropriate personnel management and development procedures in place within internal audit including:

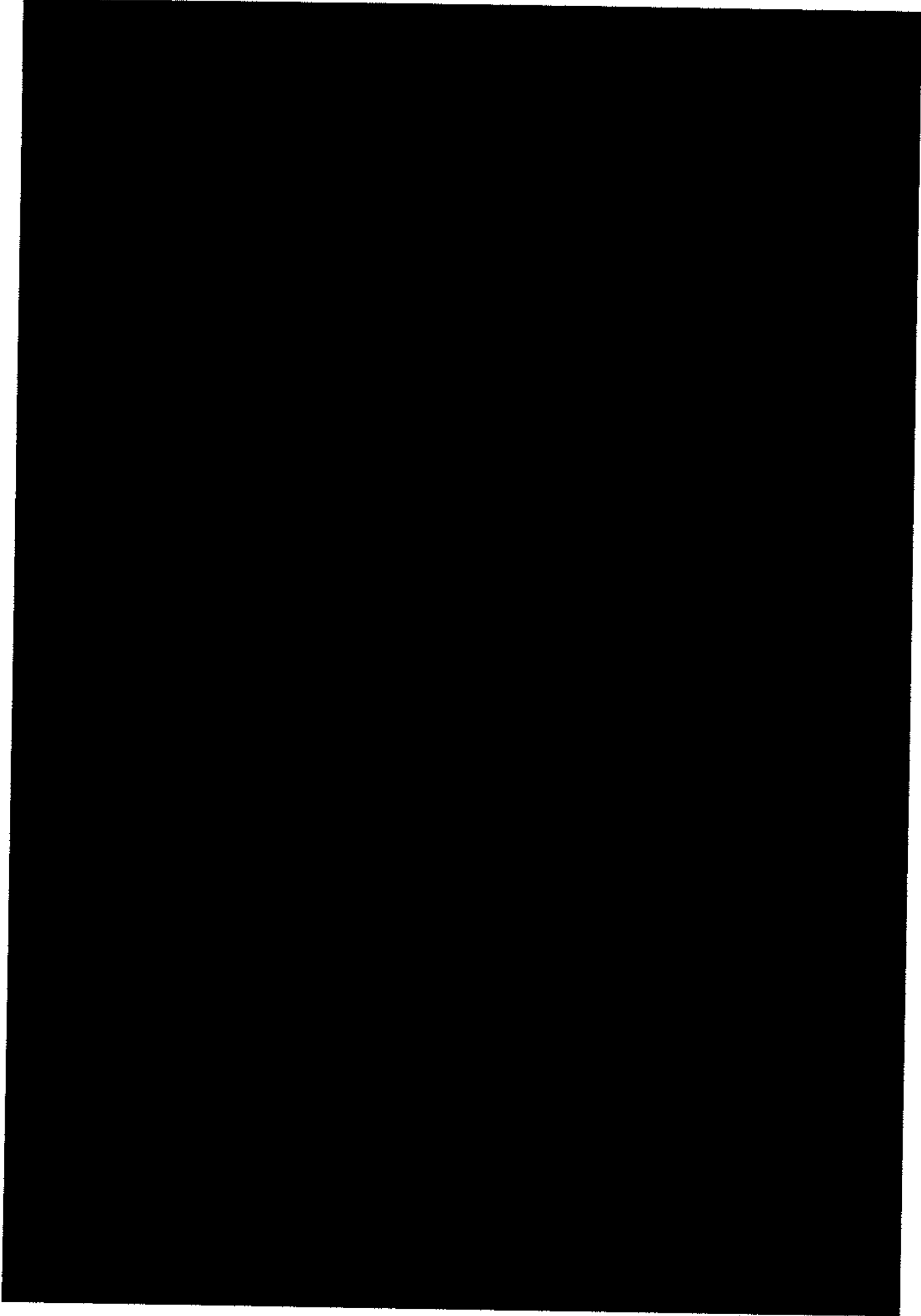
- Written Job descriptions
- Recruitment procedures

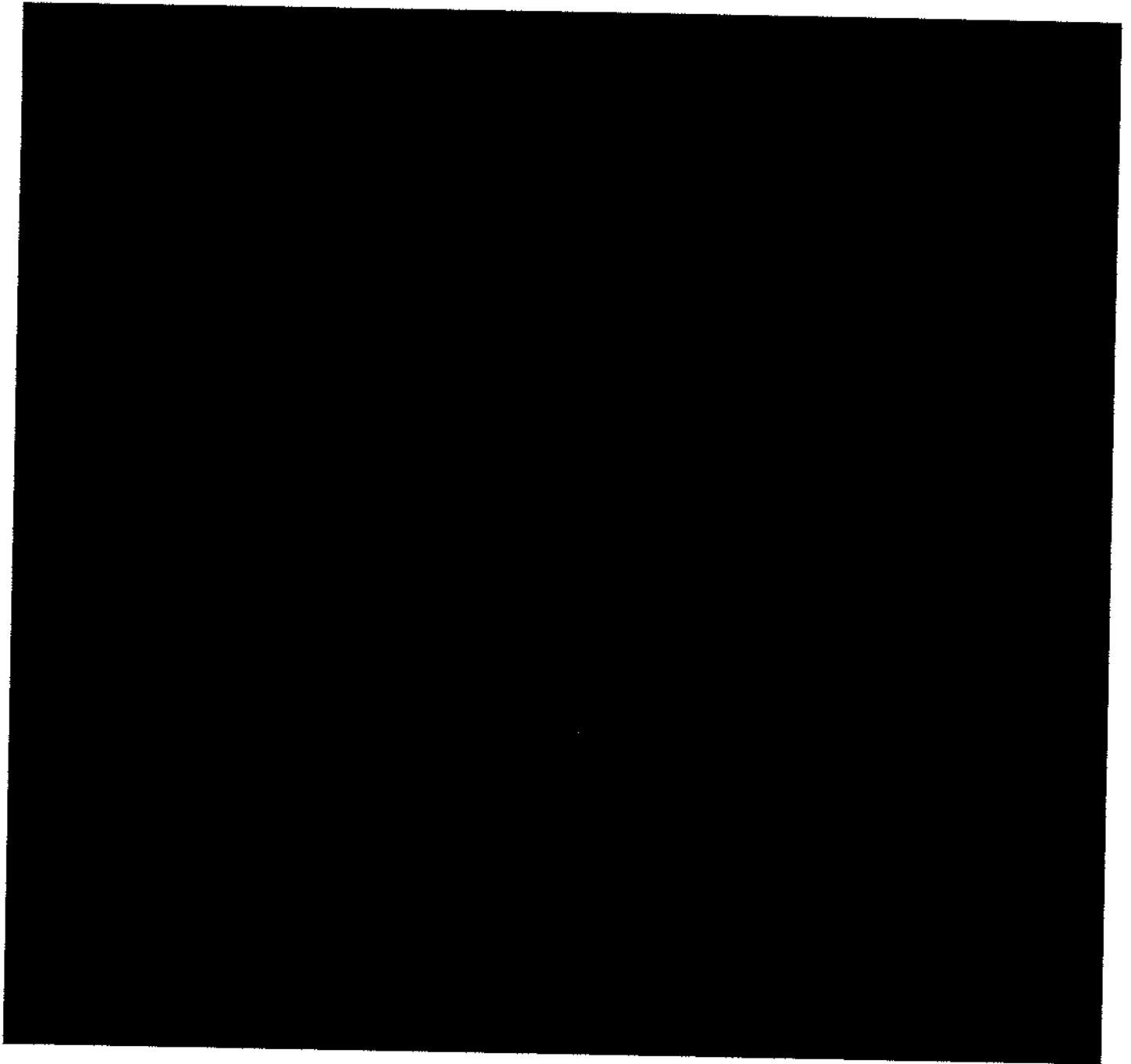
- Training and continuing education arrangements
- Personal objectives setting and performance appraisal

Yes









An Garda Síochána

Rannóg Iniúchadh Innheánaigh
An Gharda Síochána
Urlár 2
89/94 Sráid Céipil
Baile Átha Cliath 1



Garda Internal Audit Section
An Garda Síochána
Floor 2
89/94 Capel Street
Dublin 1

Teileafón/Tel: (01) 666 8580/89 (10 lines)

Láithreán Gréasain/Web Site: www.garda.ie
Ríomh-phoist/Email: gias@garda.ie

Bí linn/Join us



Date: 25/09/17

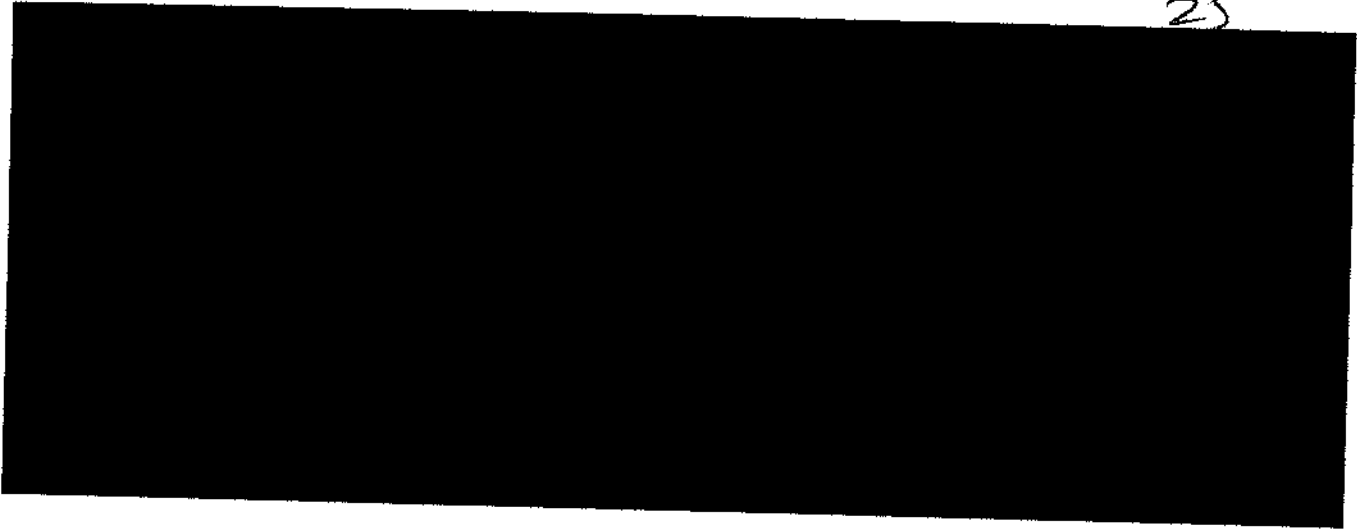
Luaigh an uimhir thagartha seo a leanas:

Mr Joe Nugent – Chief Administrative Officer

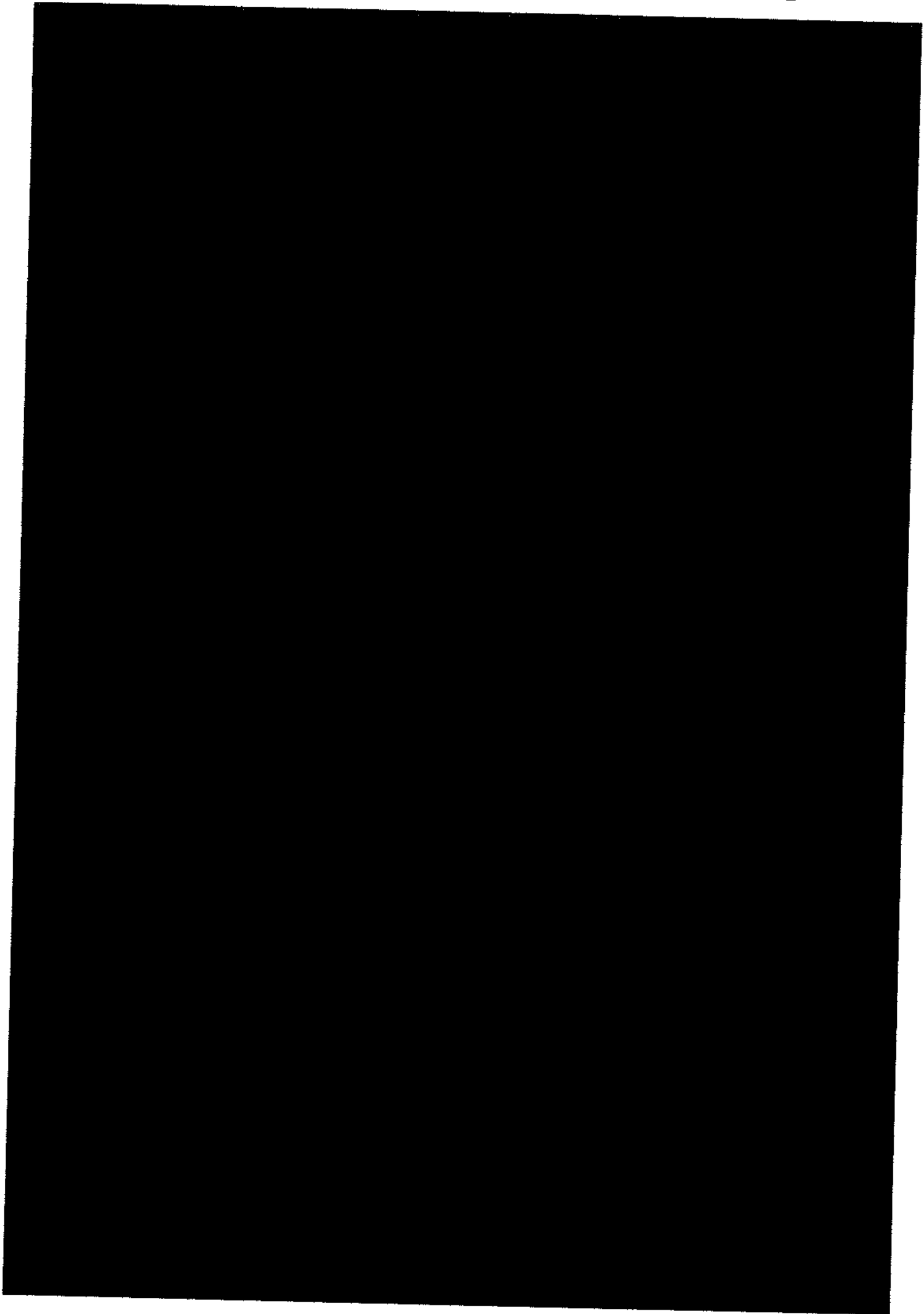
Re: Implementation of KOSI and PAC Reports

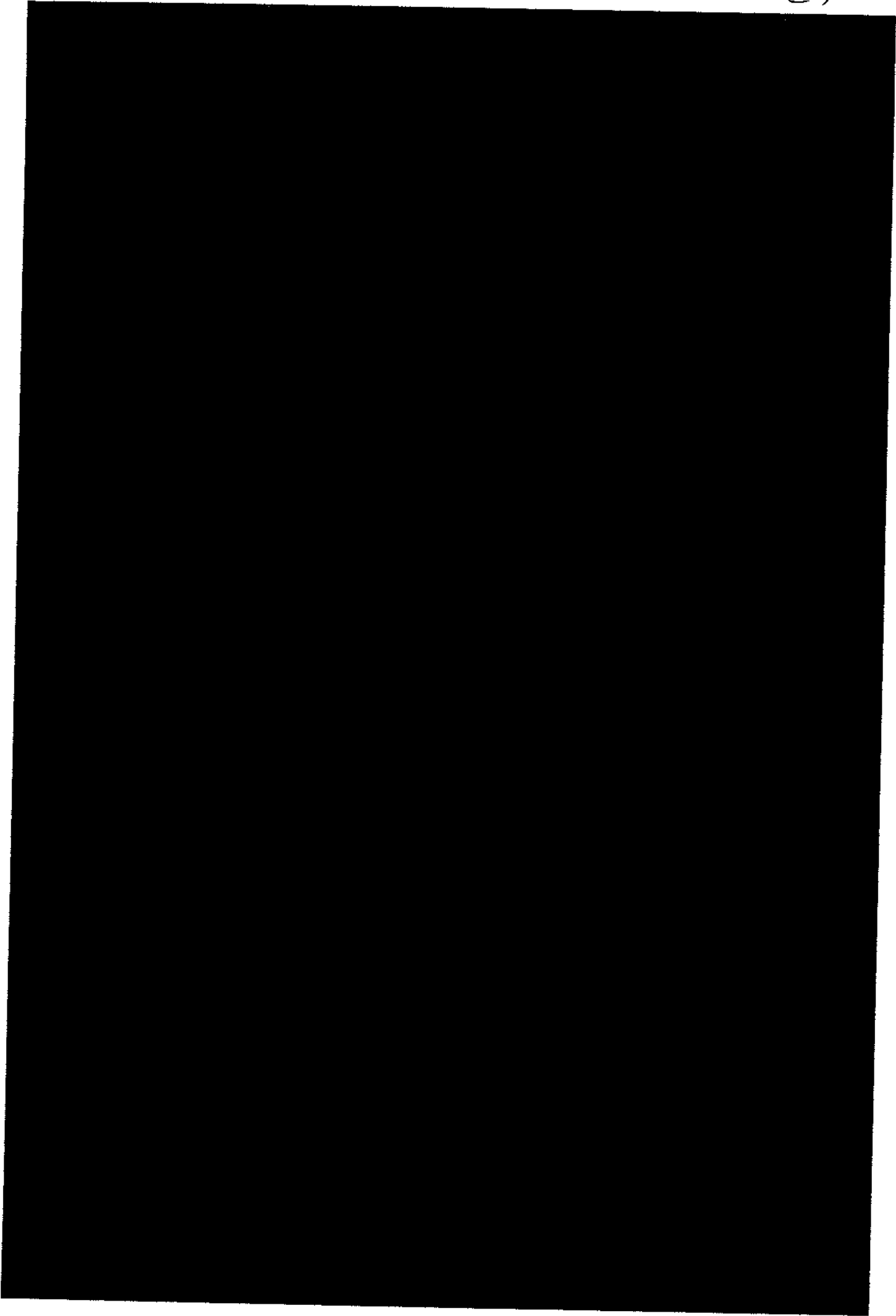
As you are aware the Garda Internal Audit Section (GIAS) was subject to an external review by the KOSI Corporation in the First Quarter 2017. In addition the Public Accounts Committee in their report in July made recommendation regarding Garda Internal Audit.

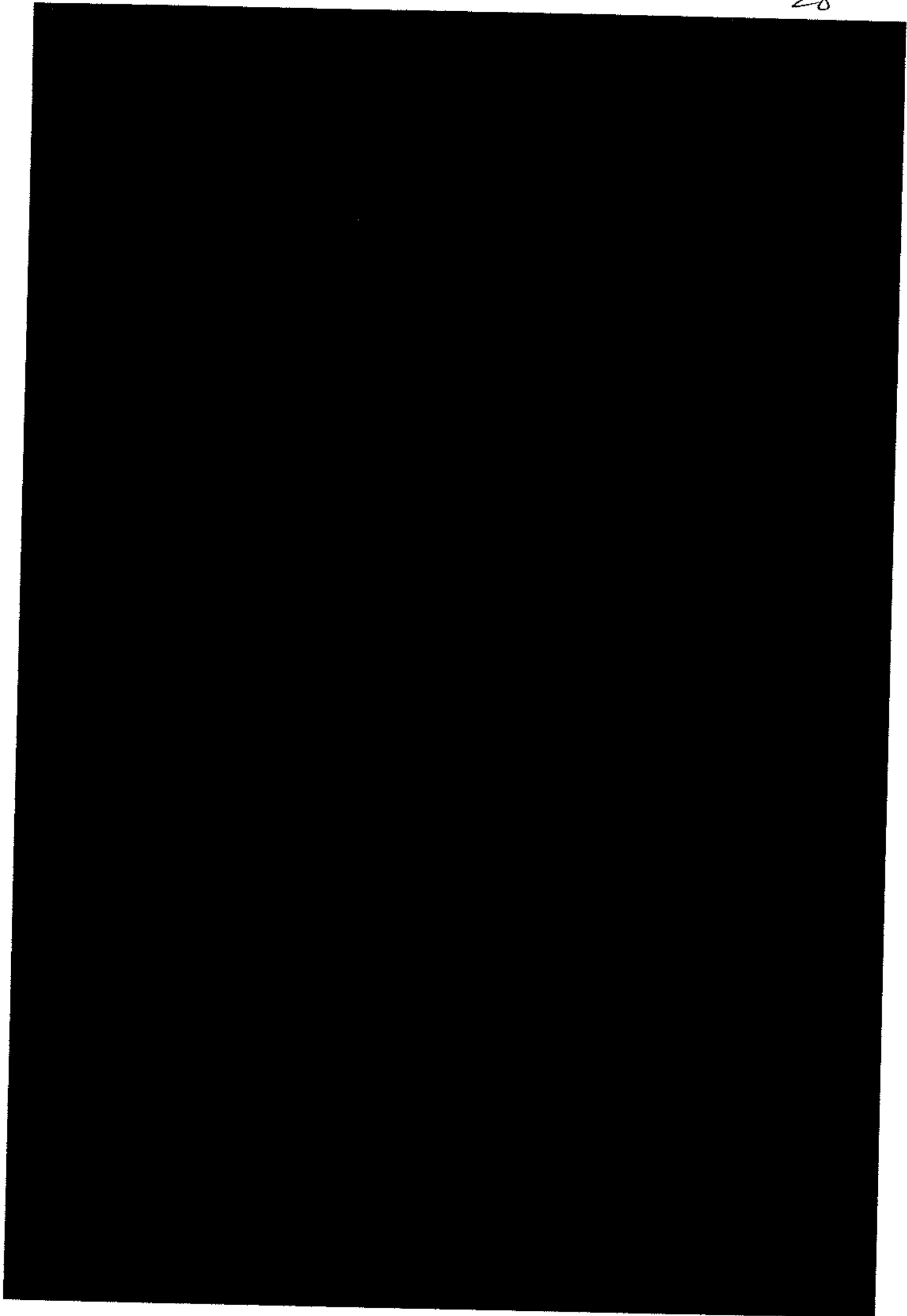
I am currently drafting an action plan, to be presented to the Audit Committee of An Garda Síochána, which specifies the actions required to implement the recommendations of an external review (KOSI Report) and the recommendations from the PAC Report.

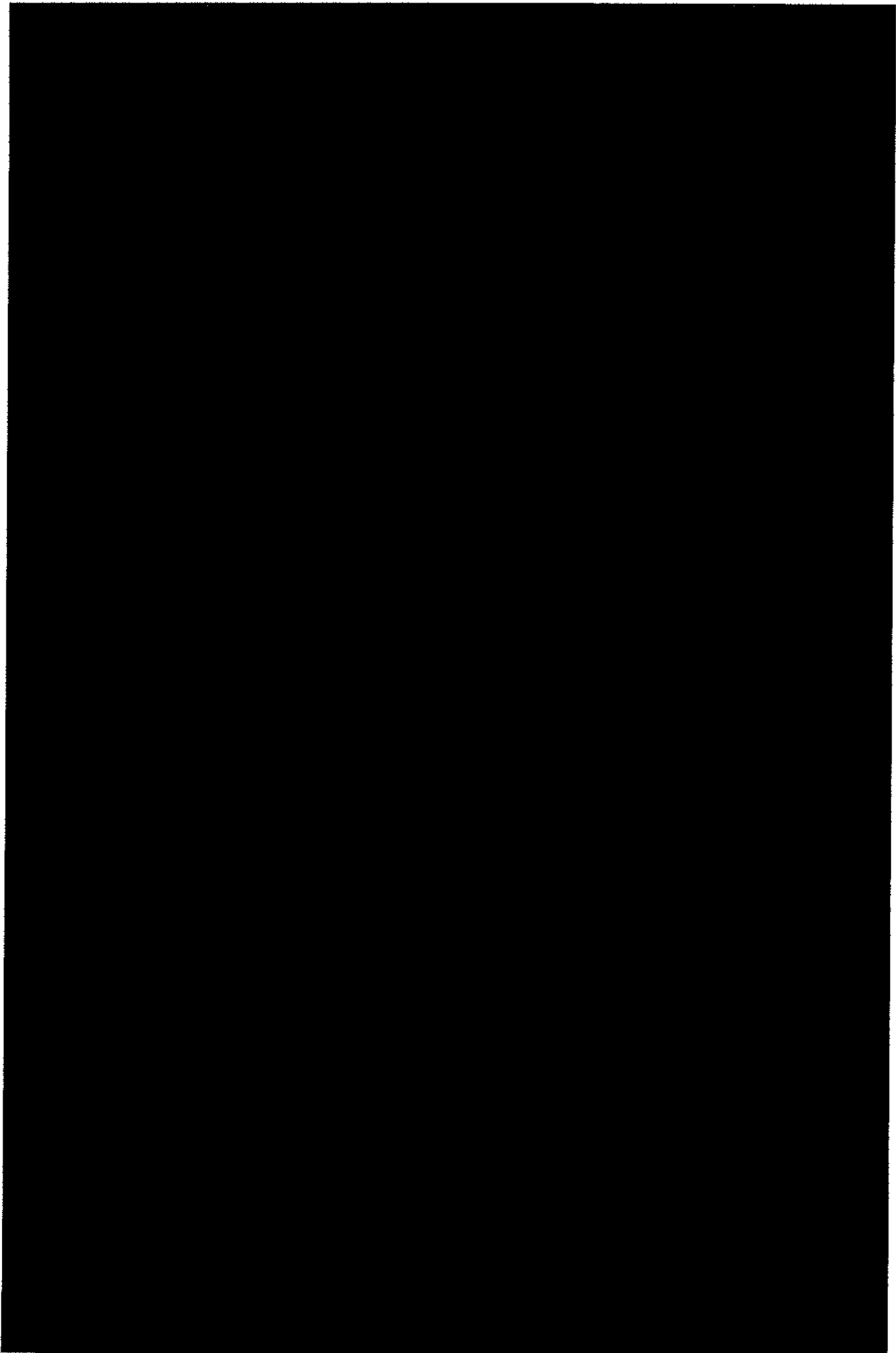


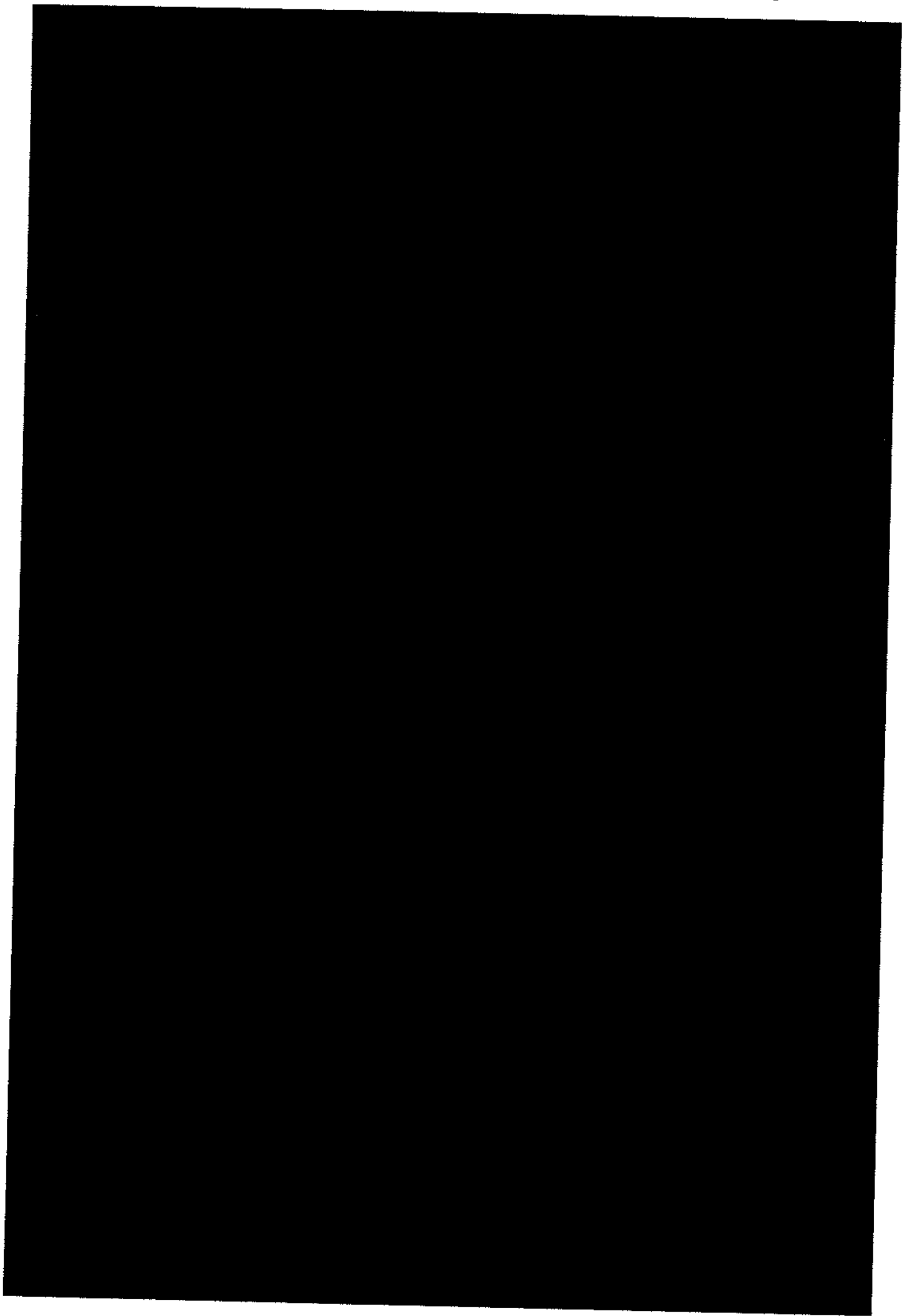
Niall Kelly
Head of Internal Audit

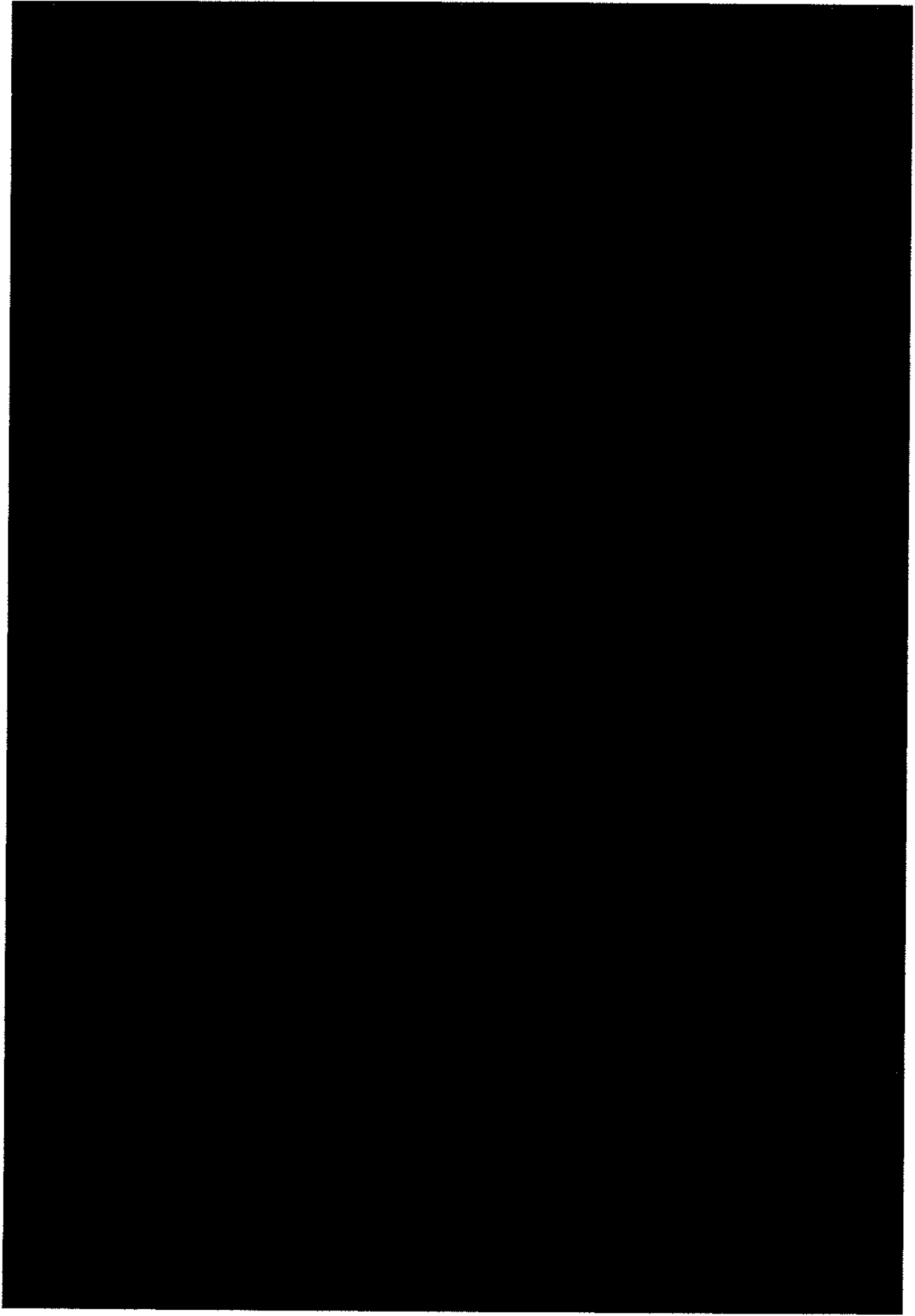


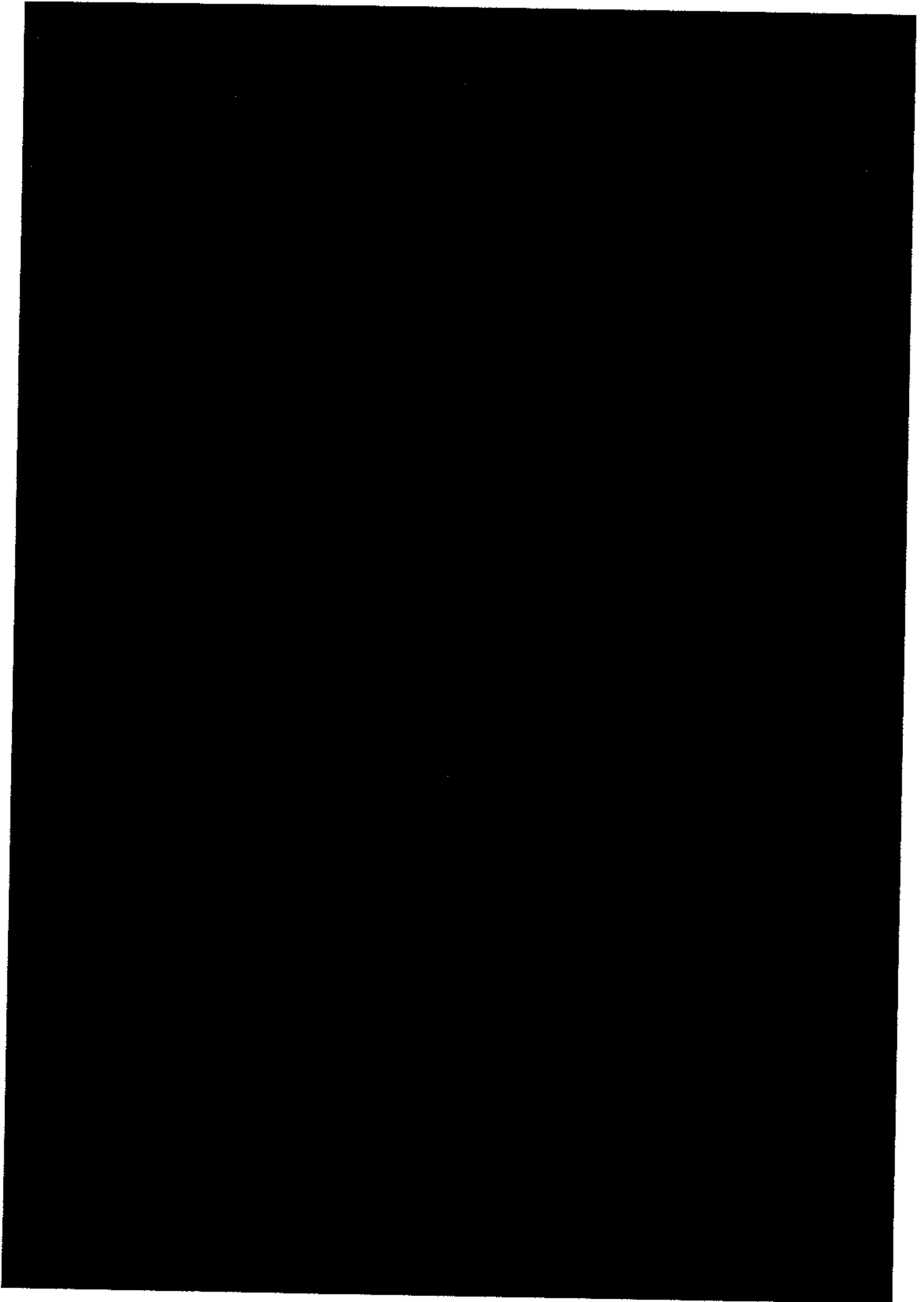


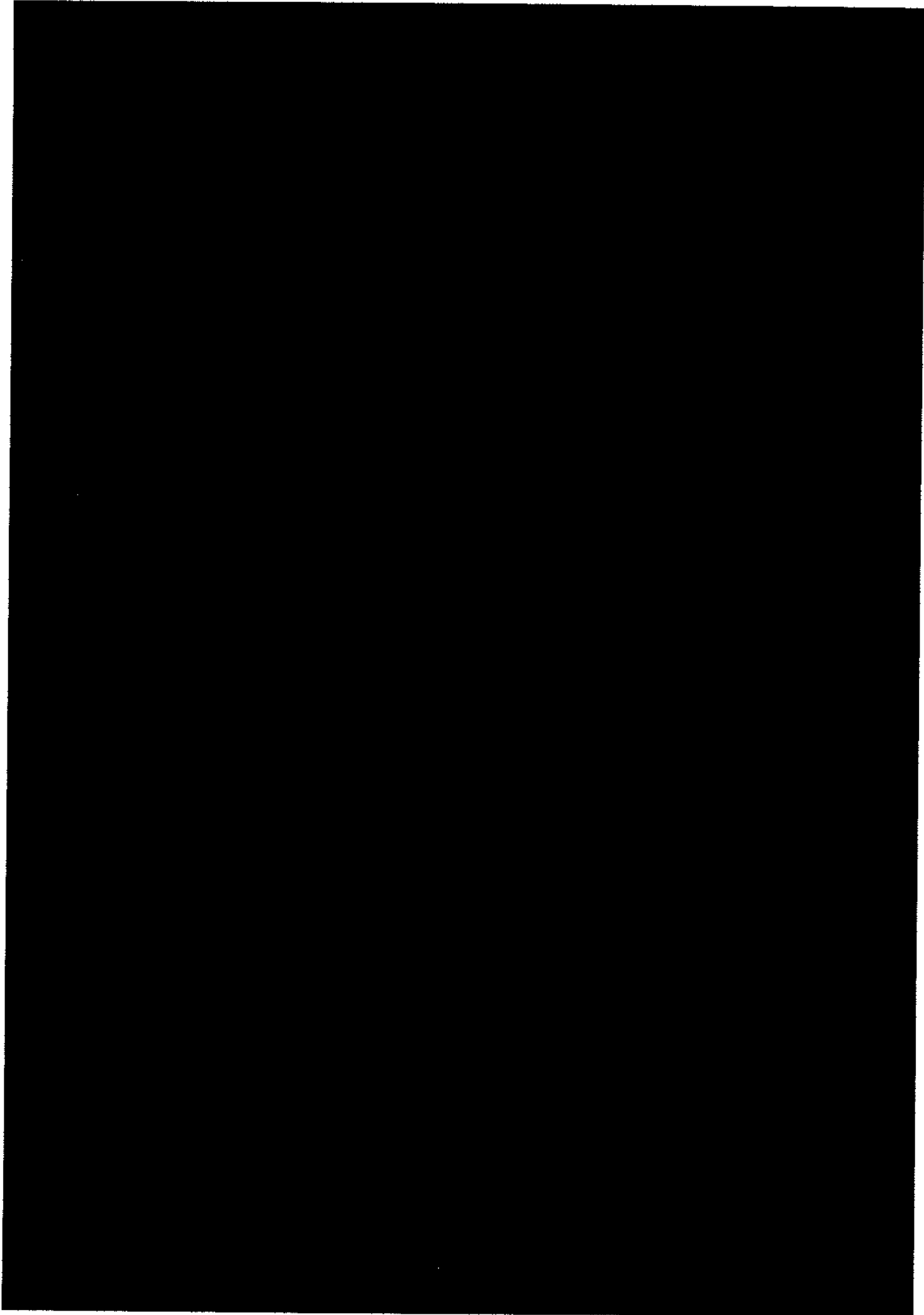


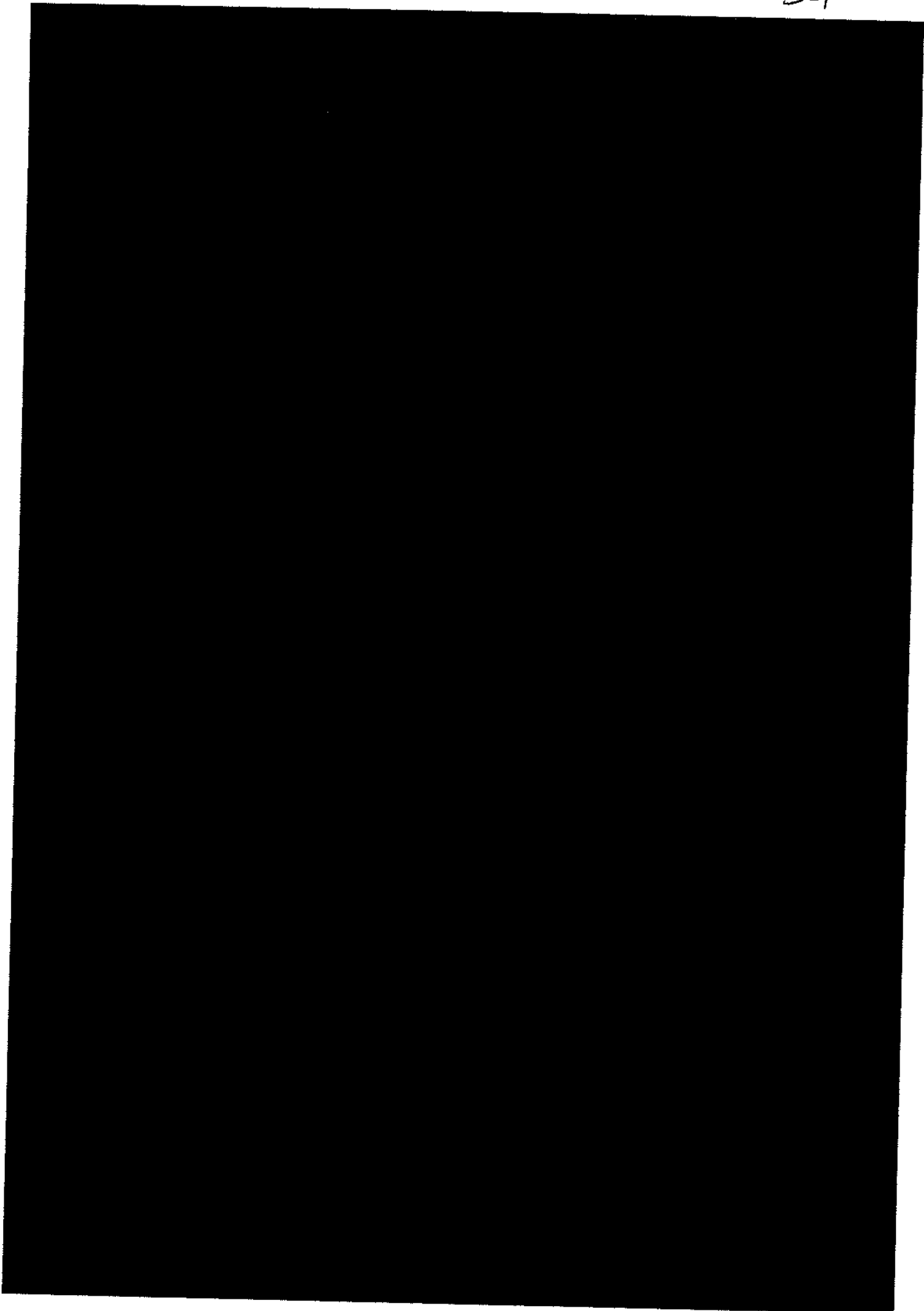


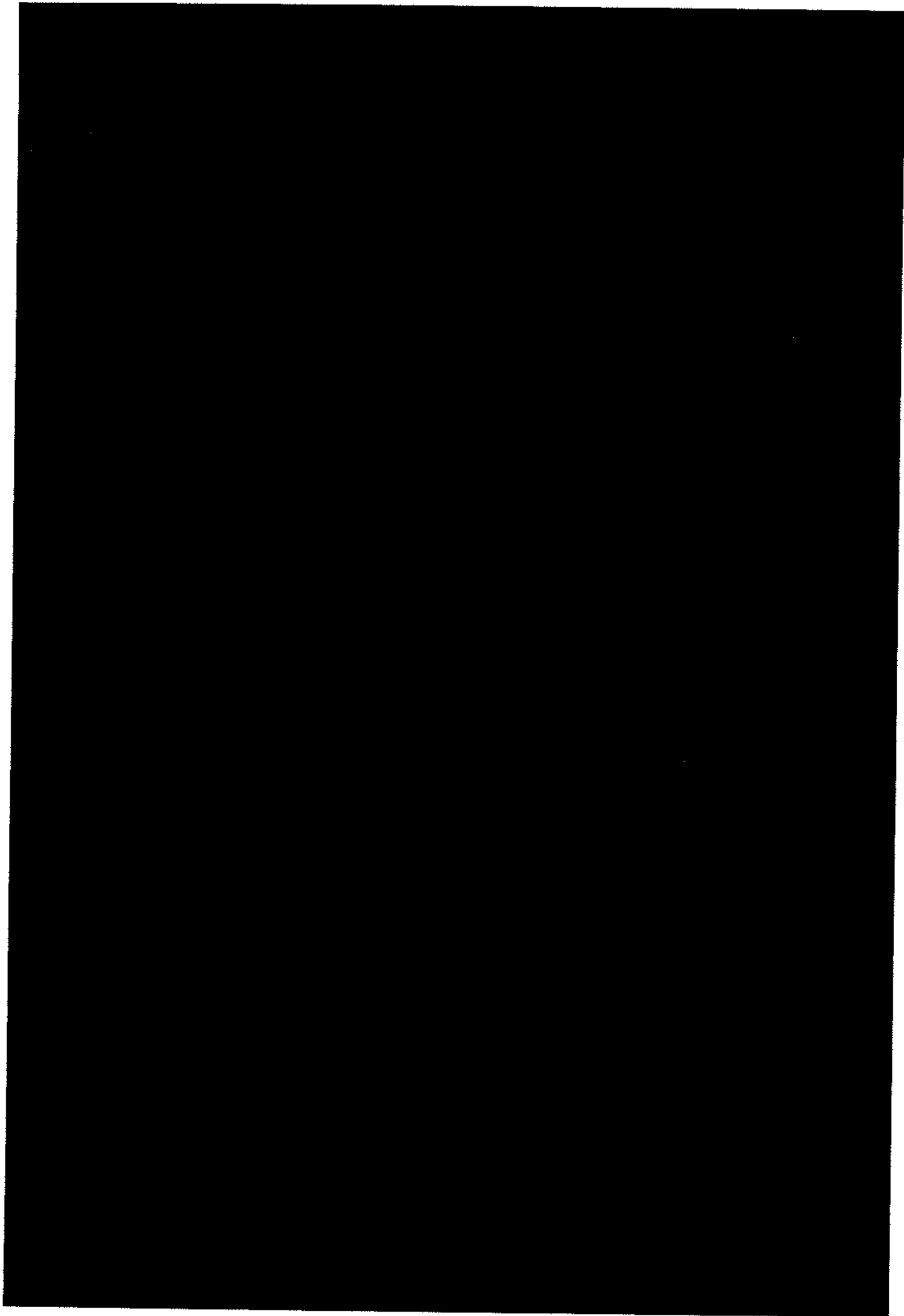


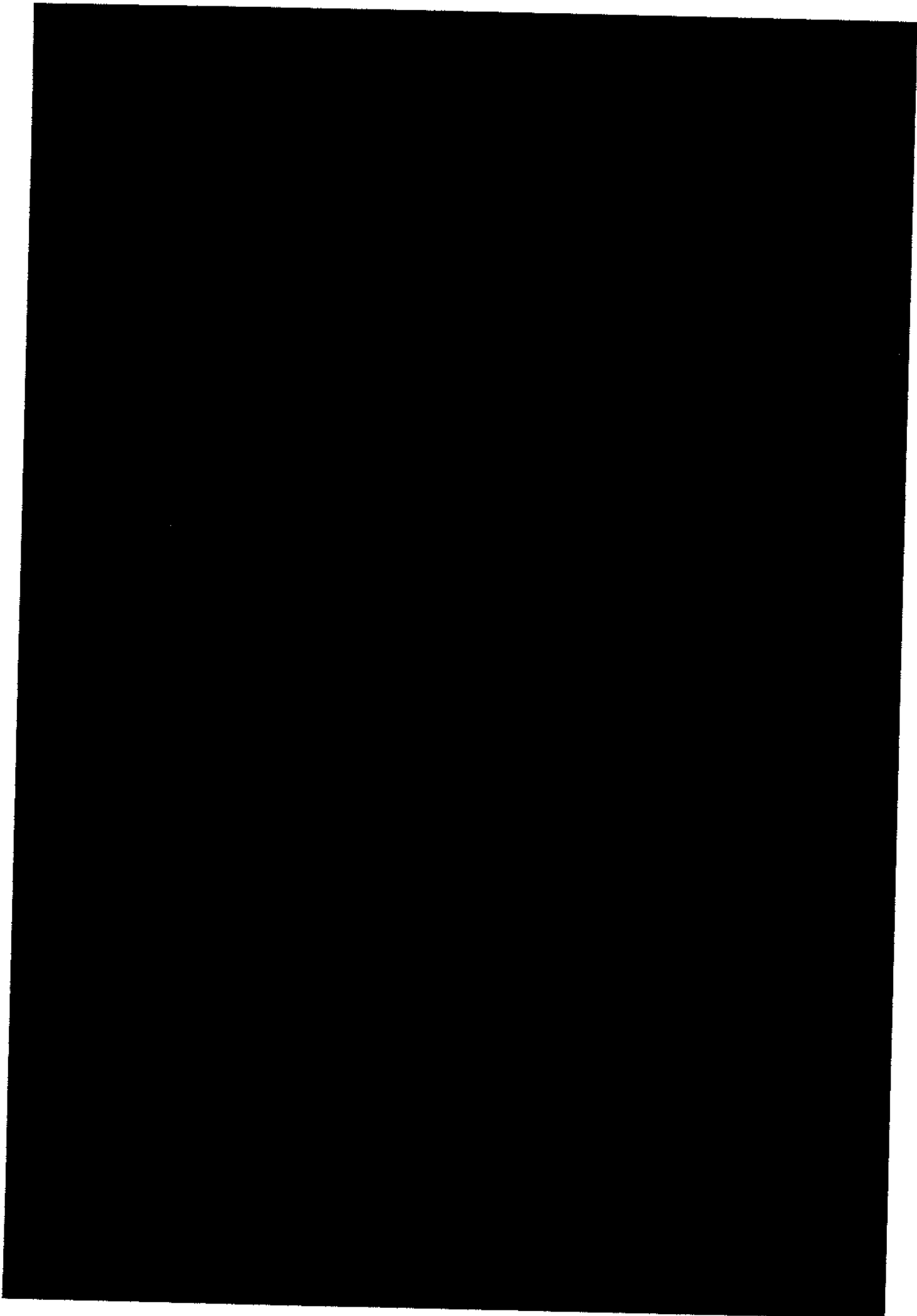


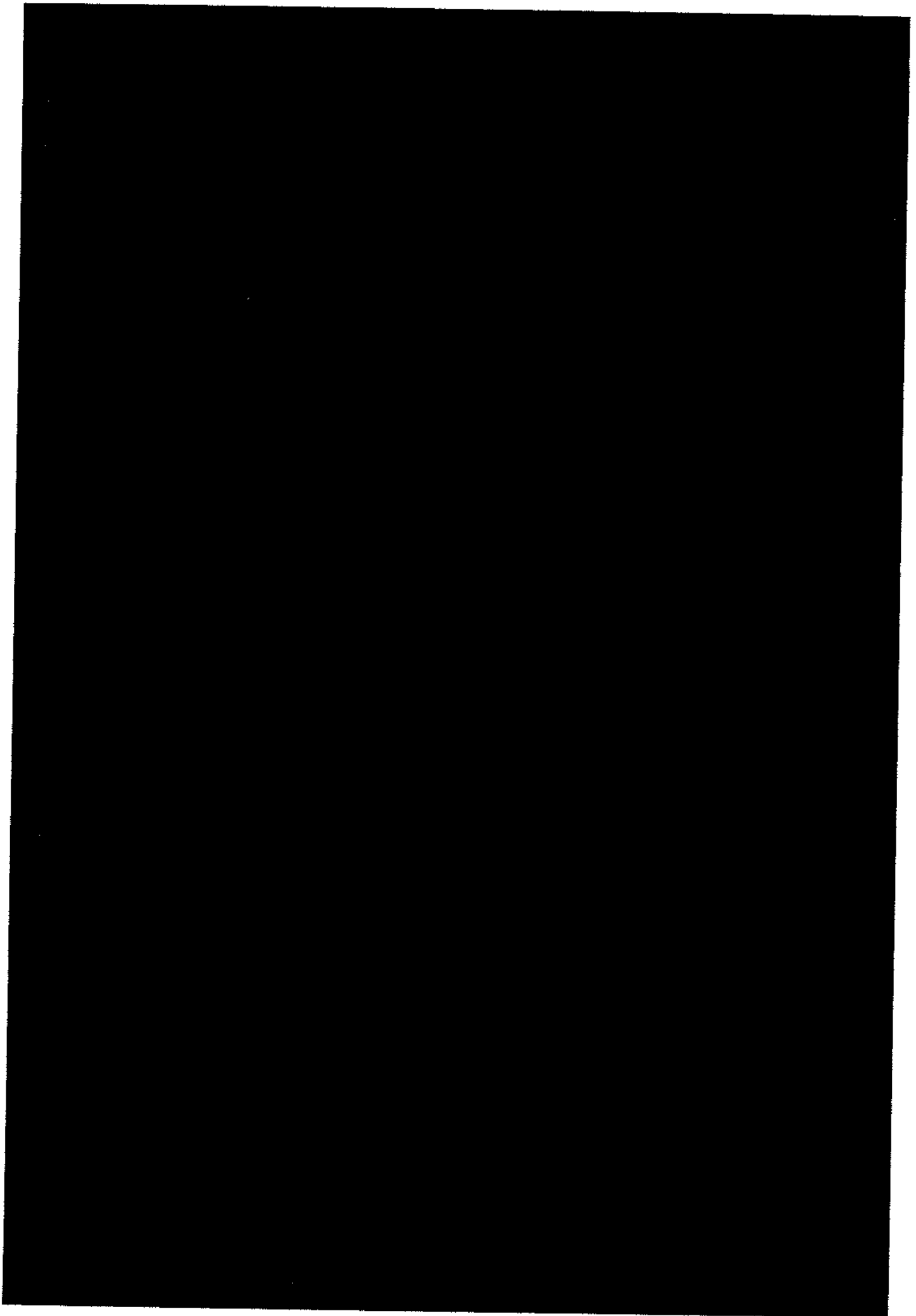


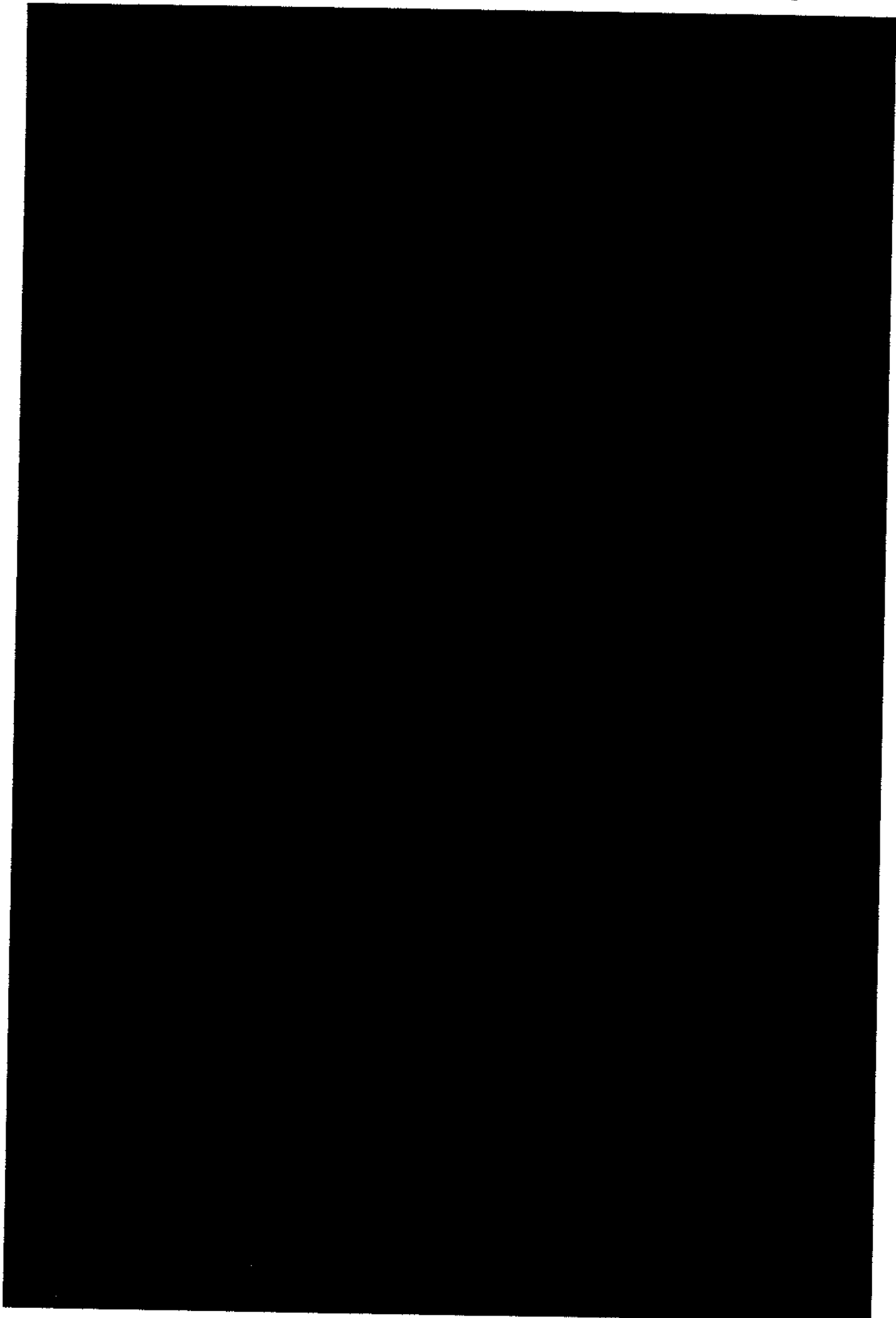


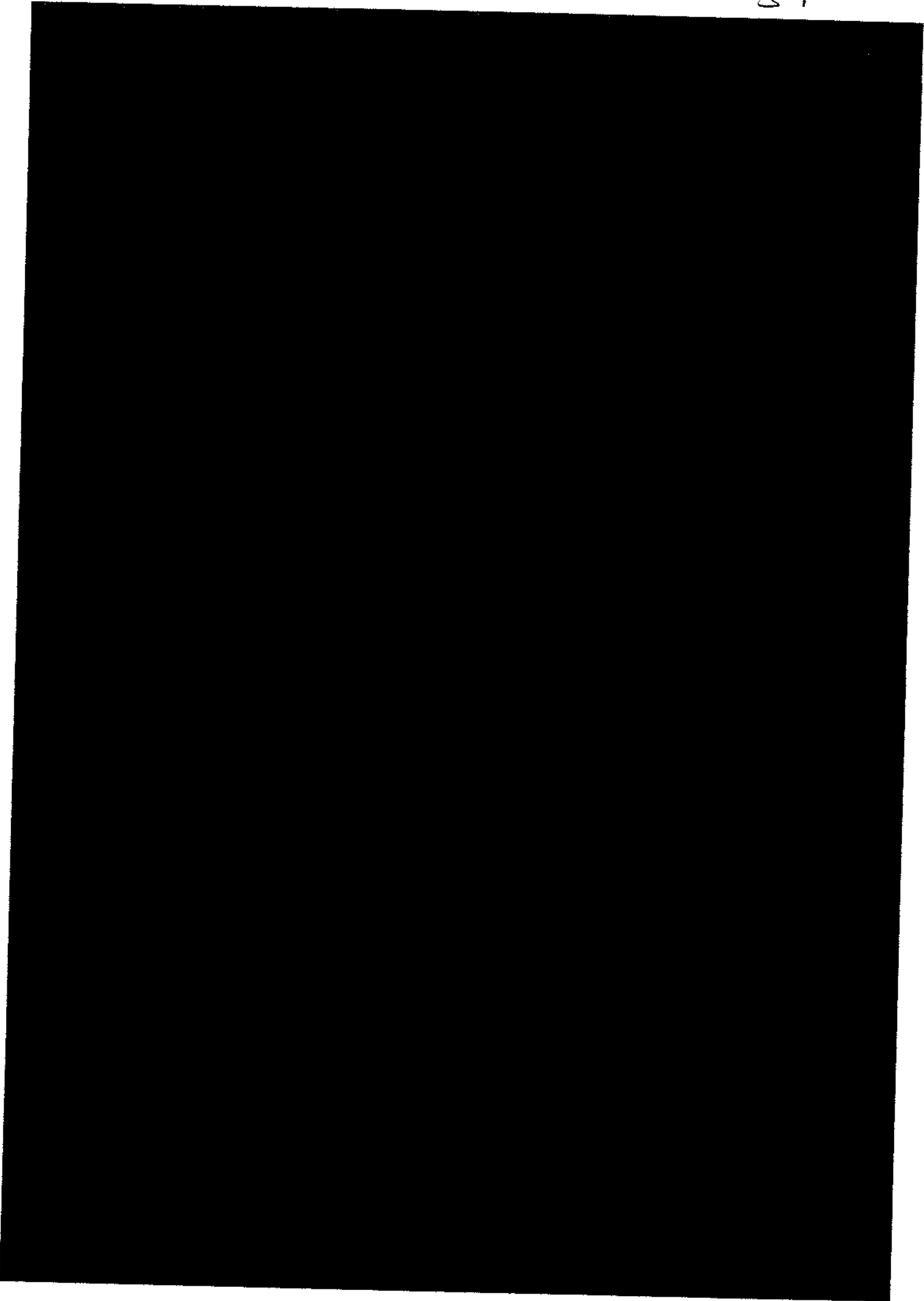


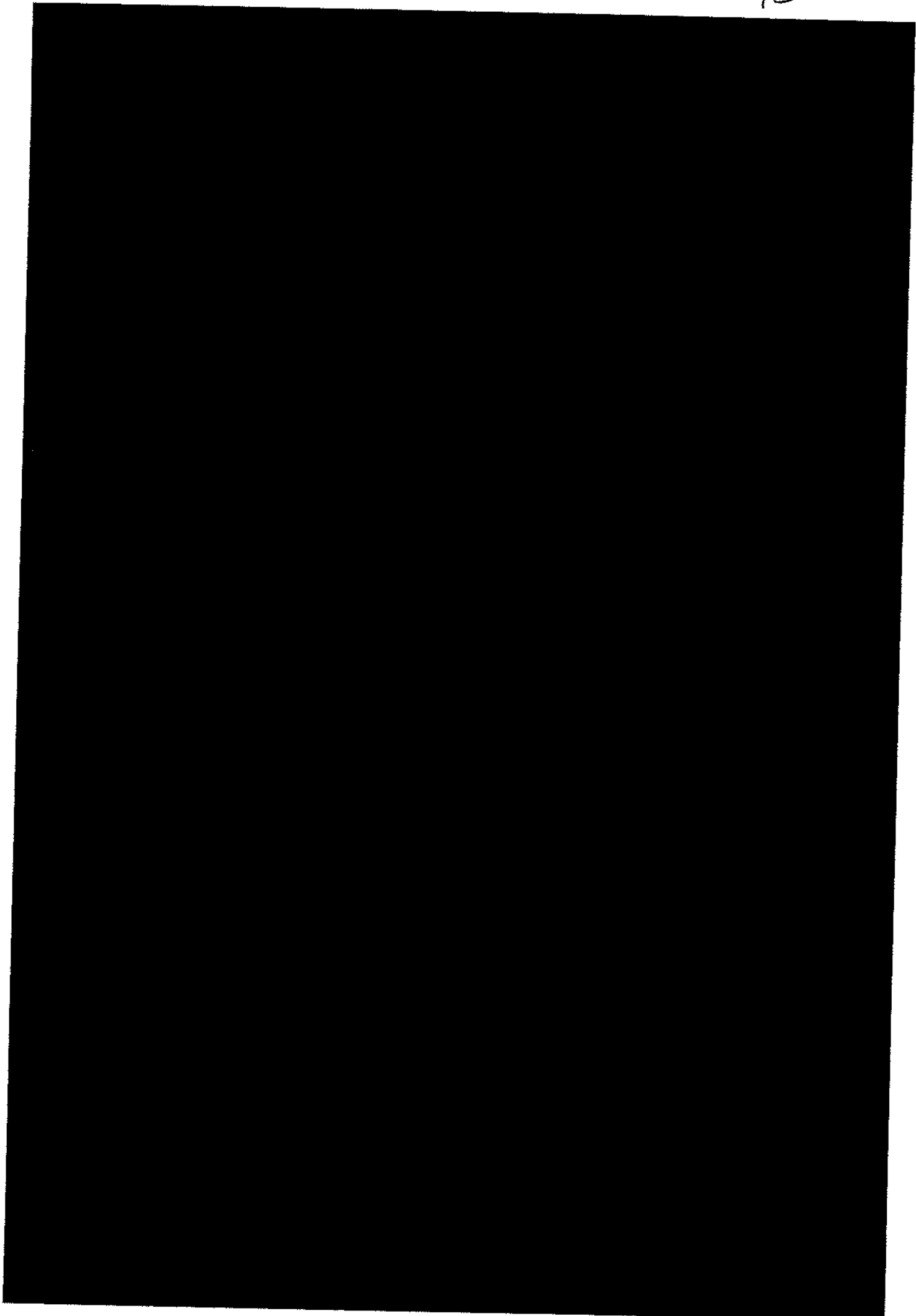


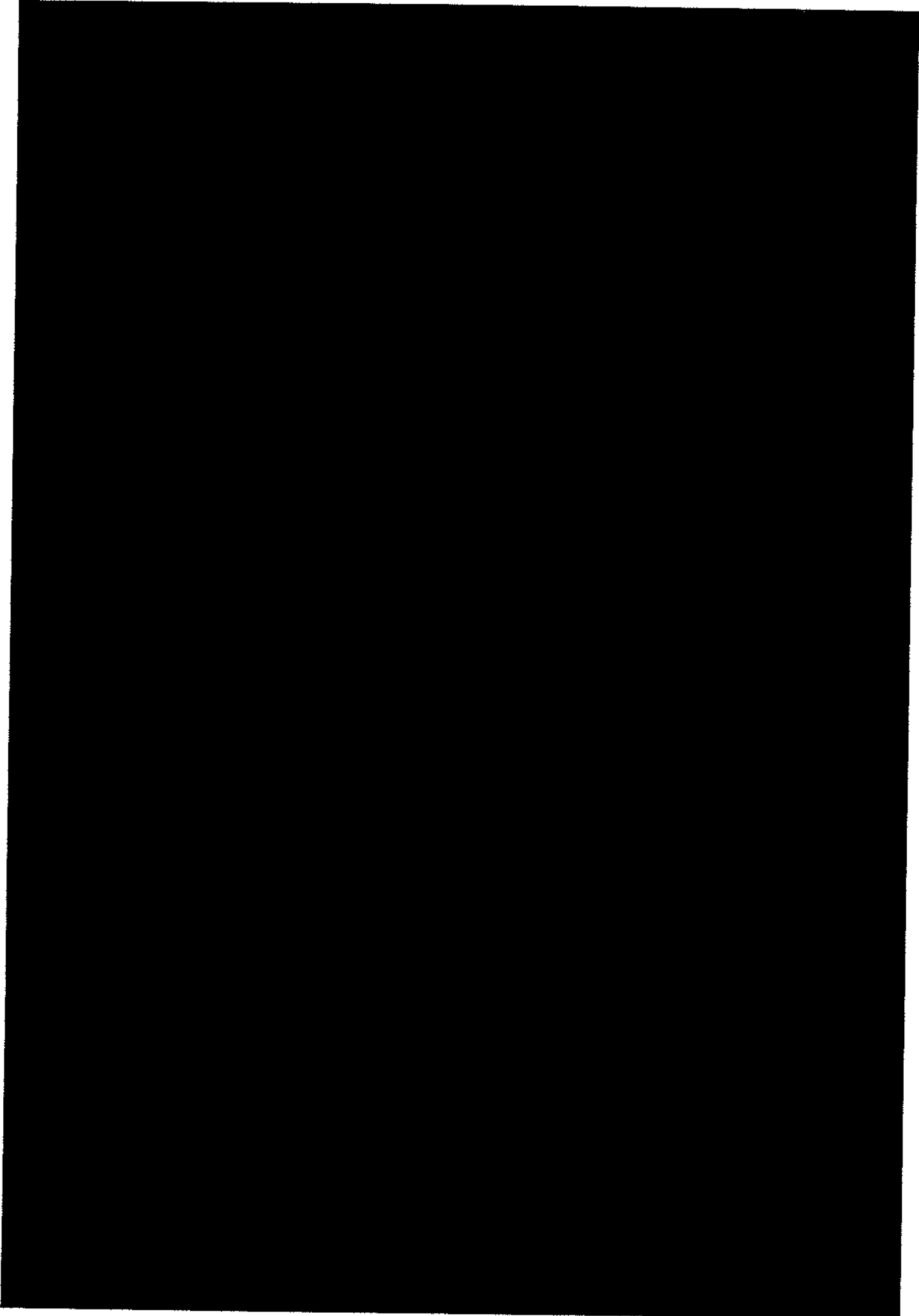


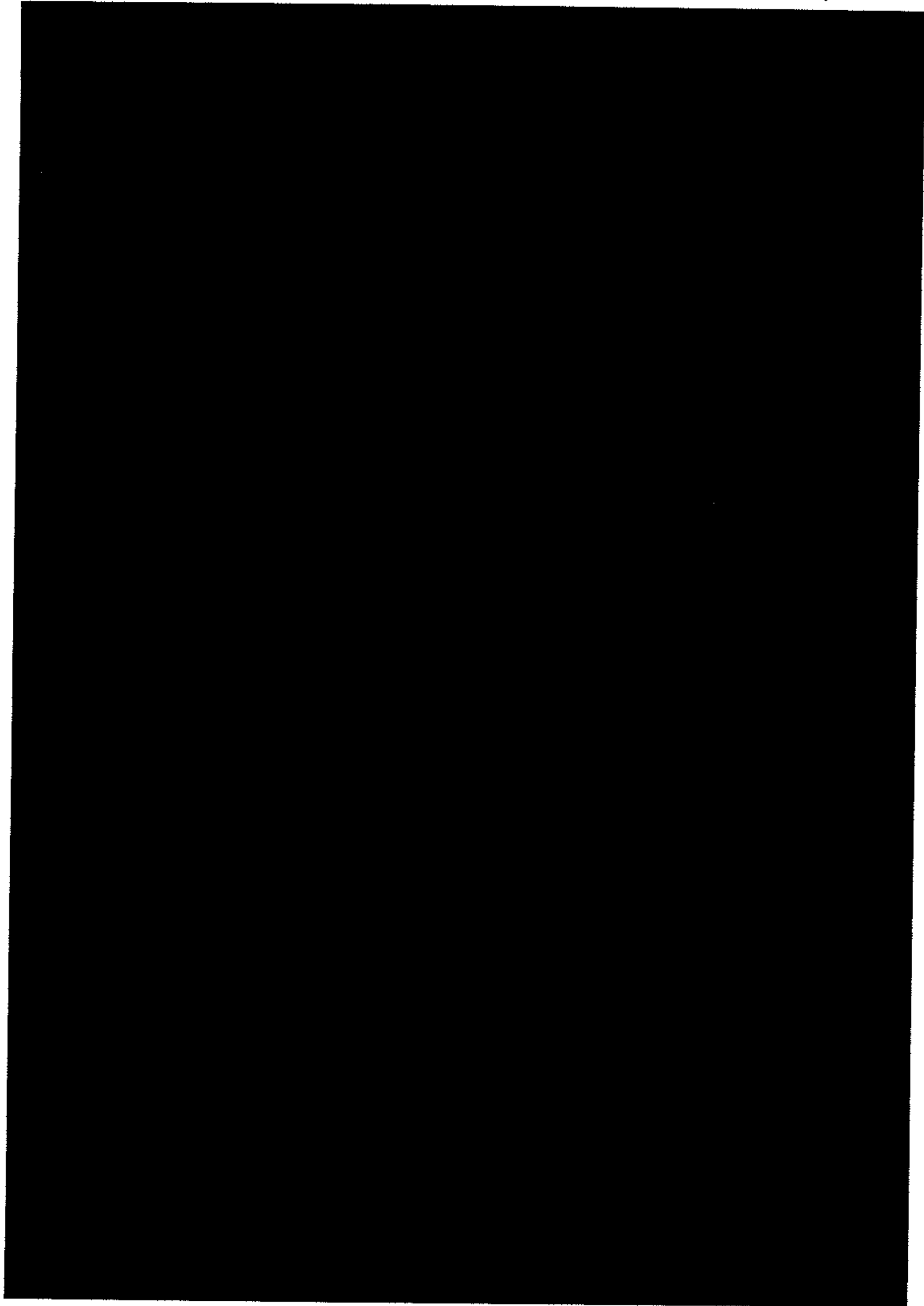


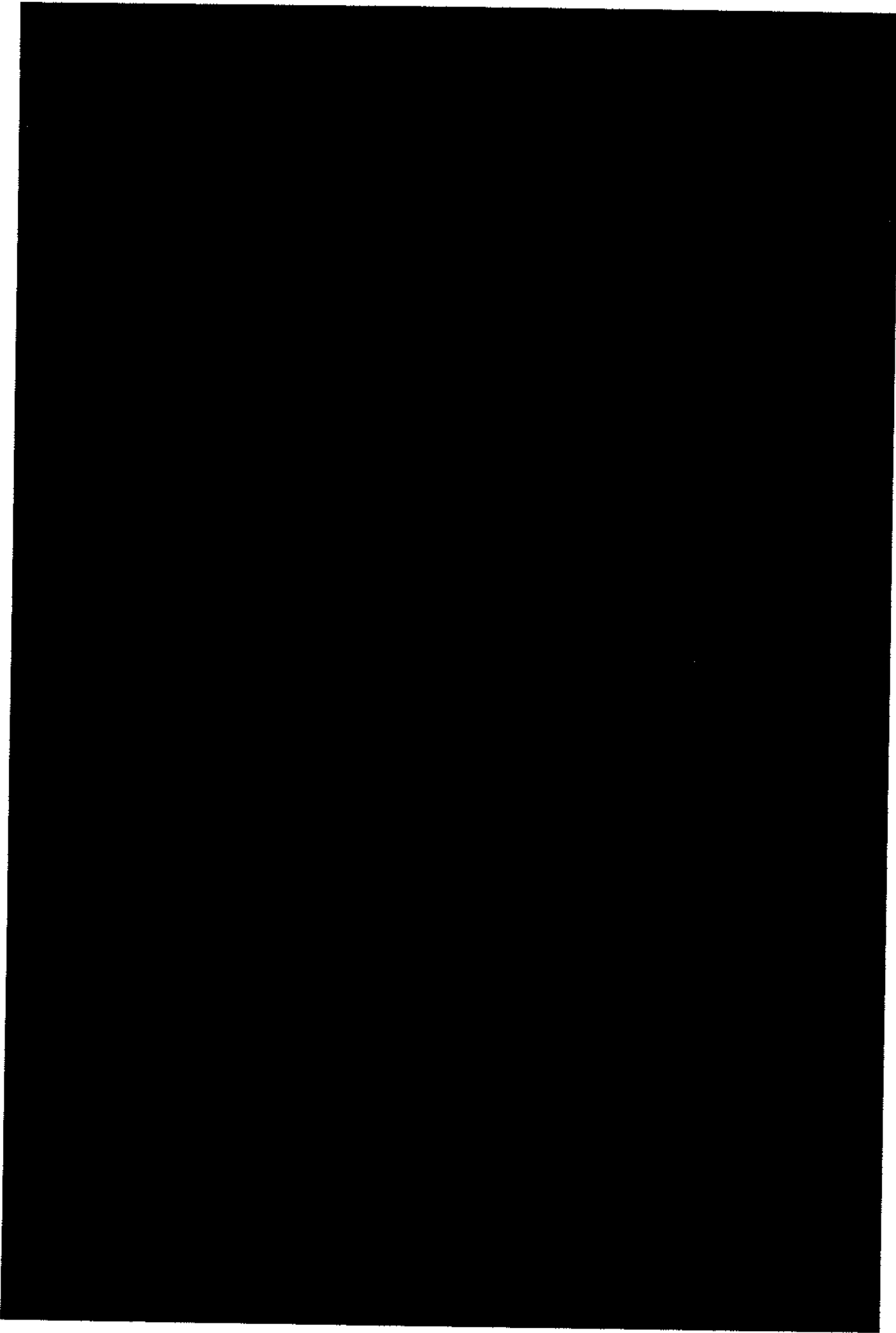


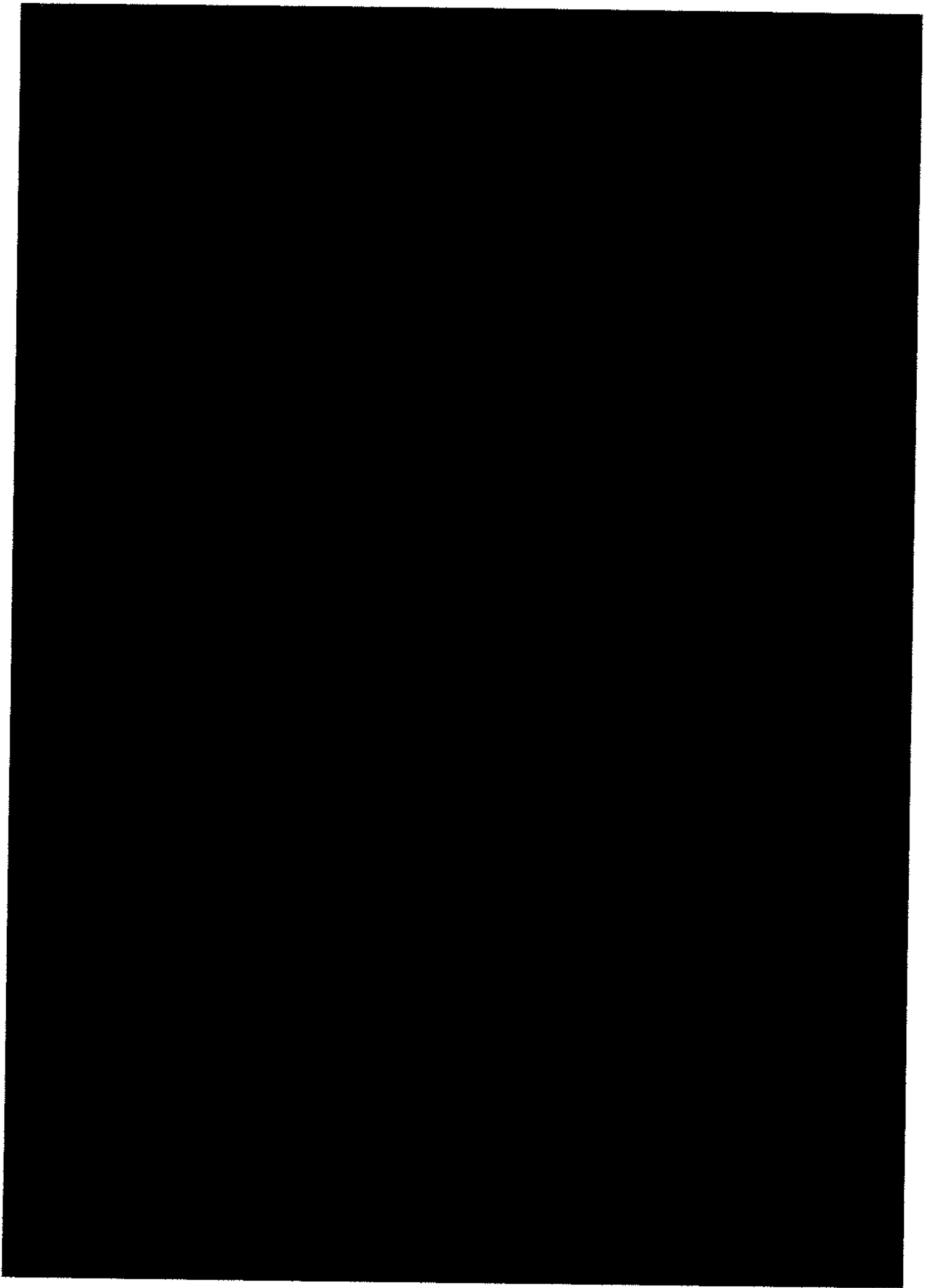


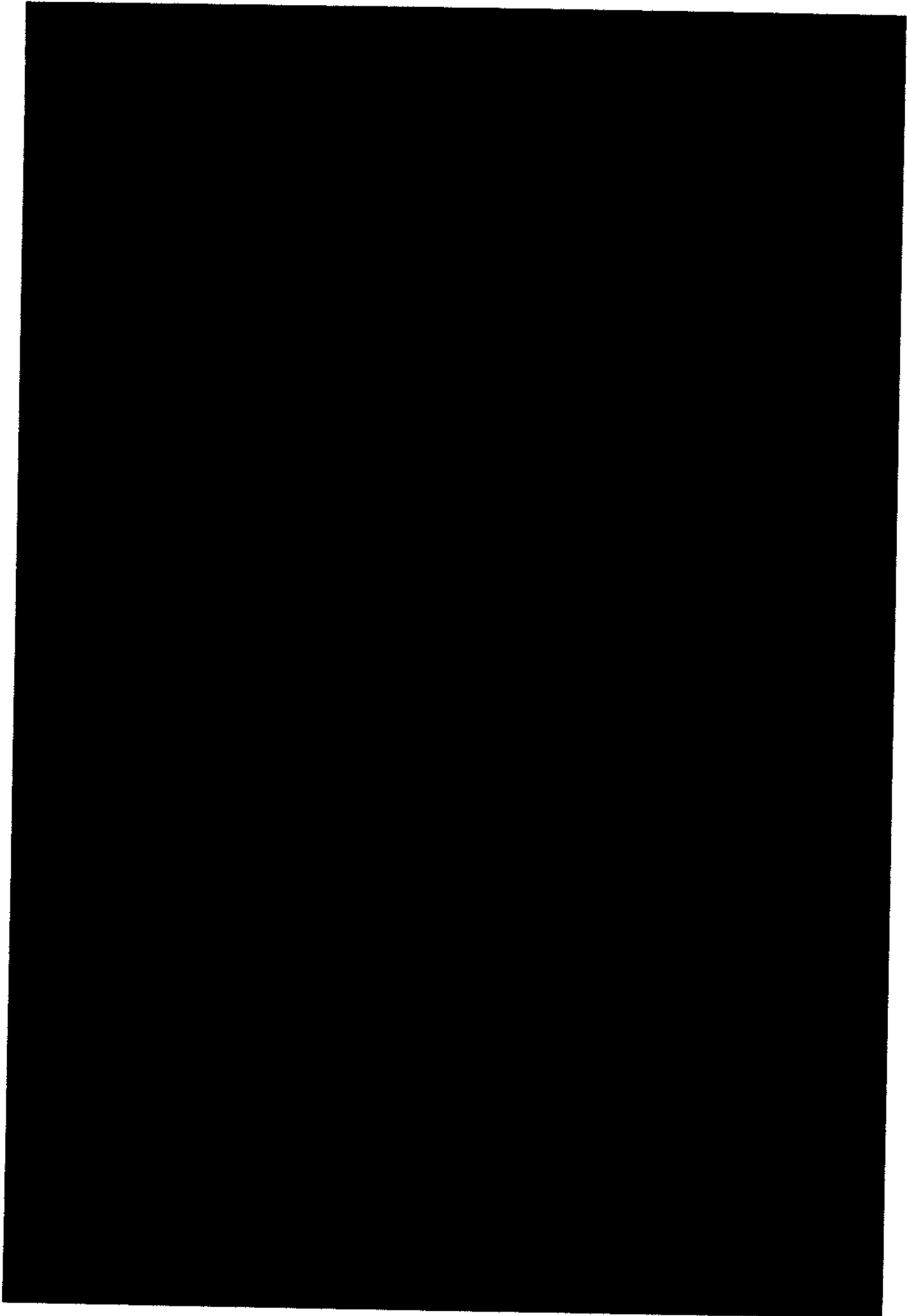


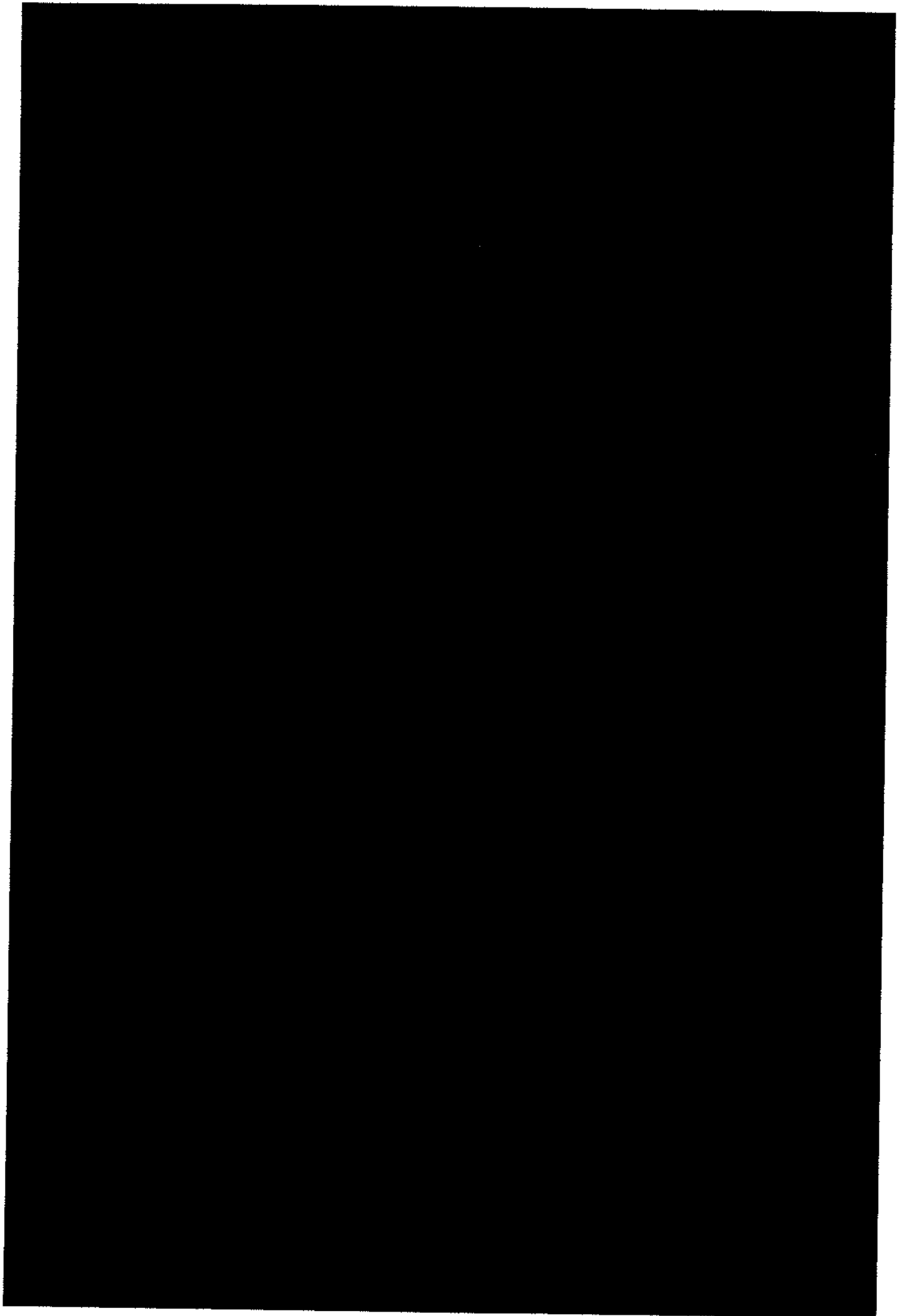


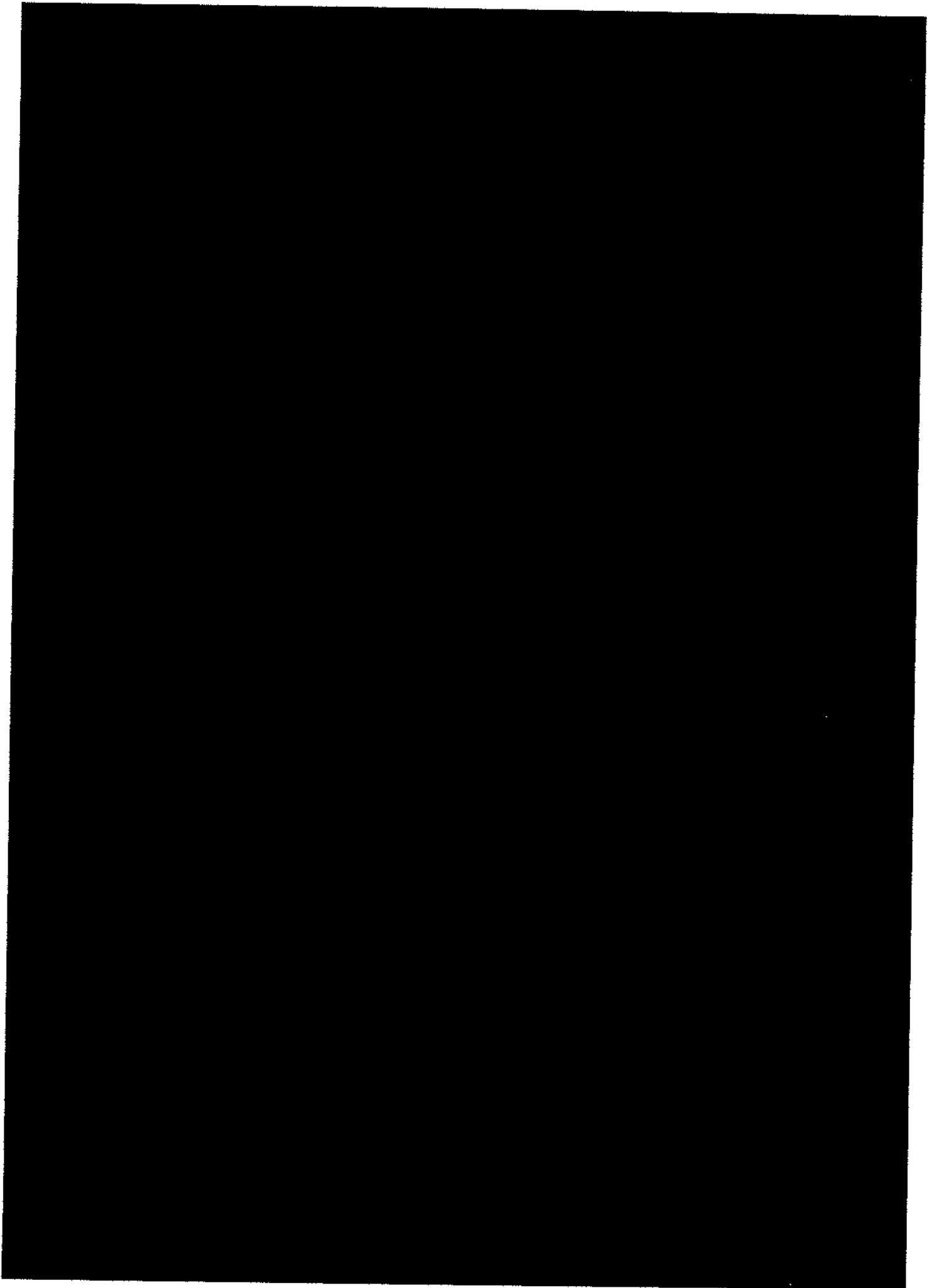


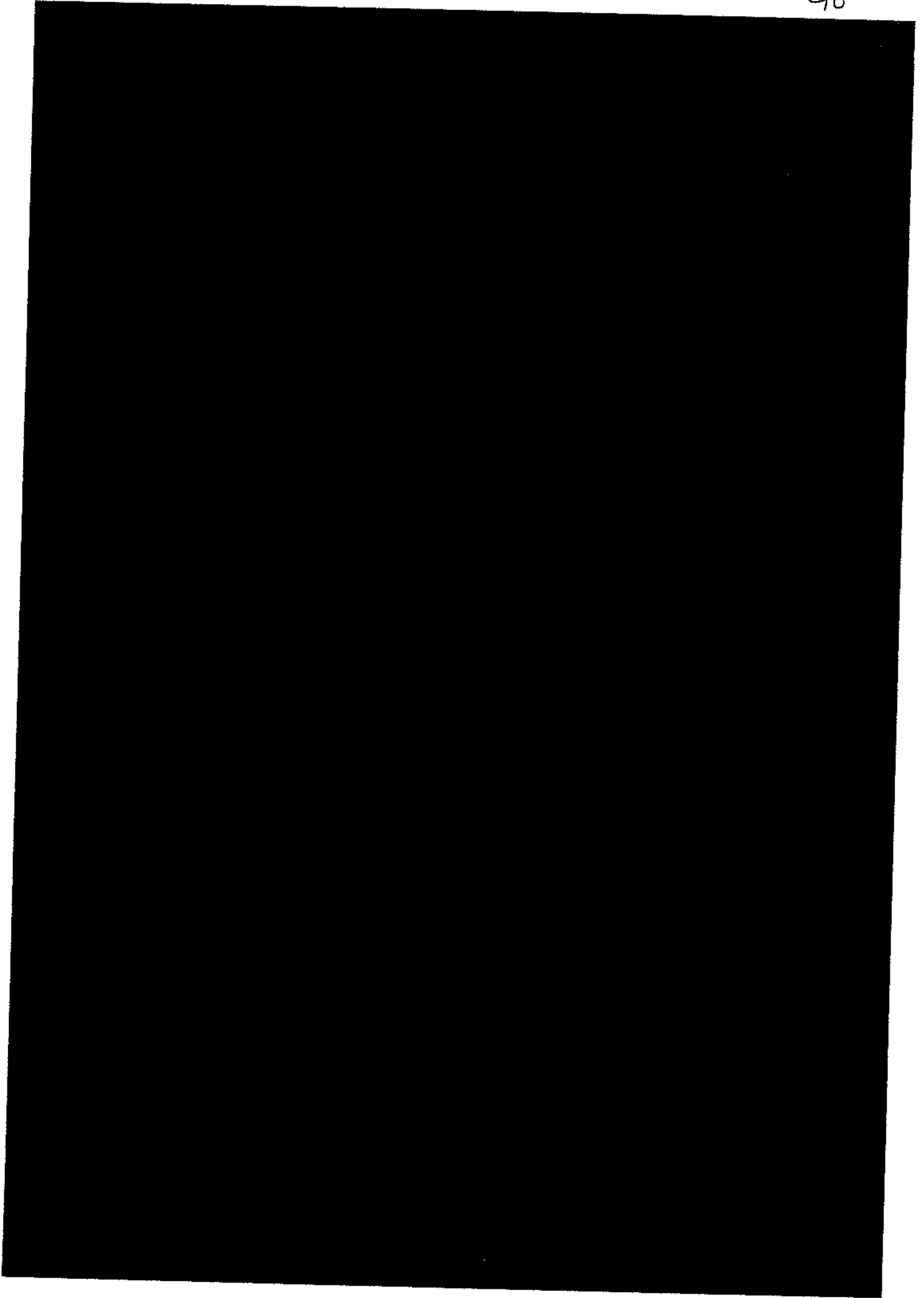


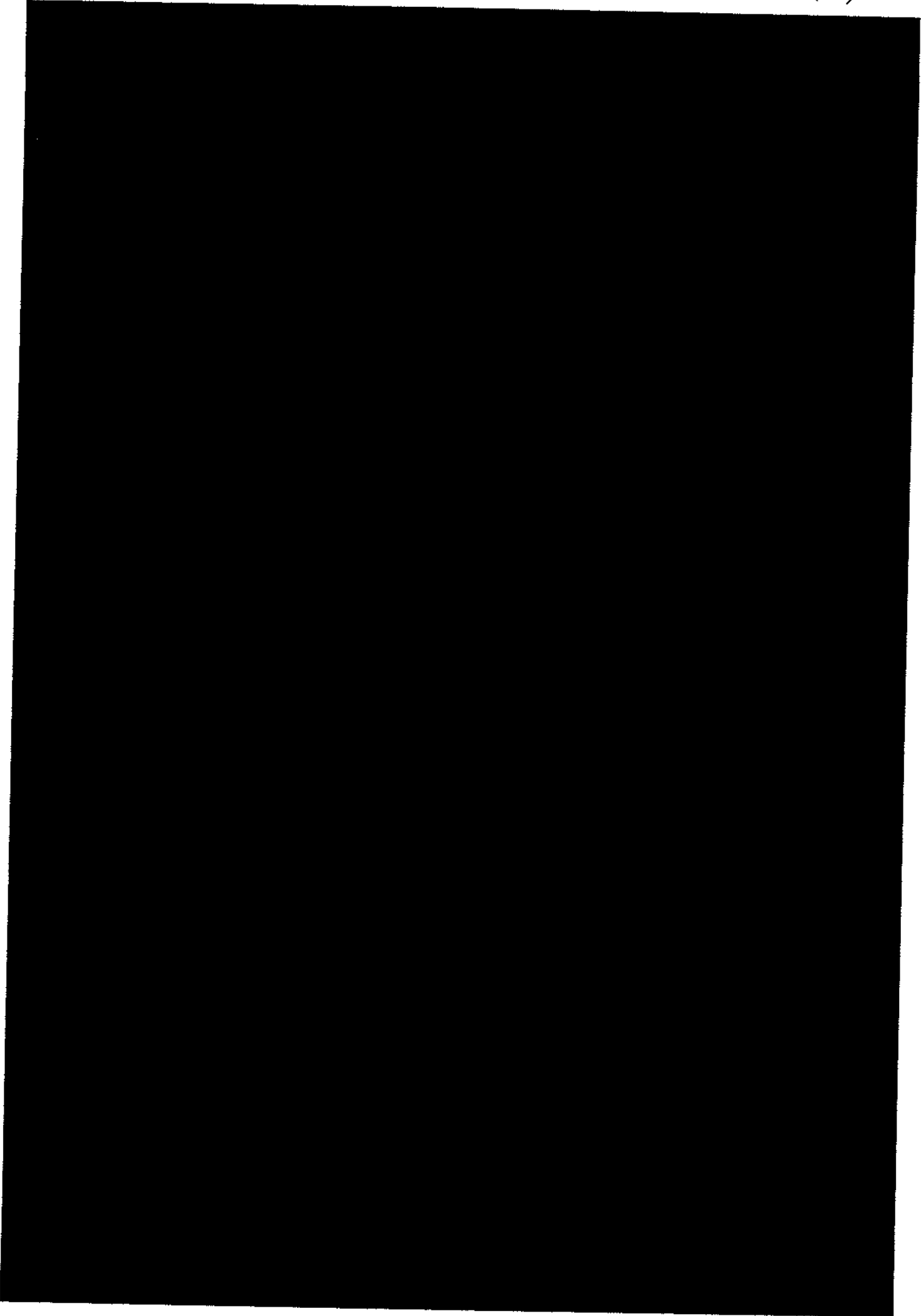


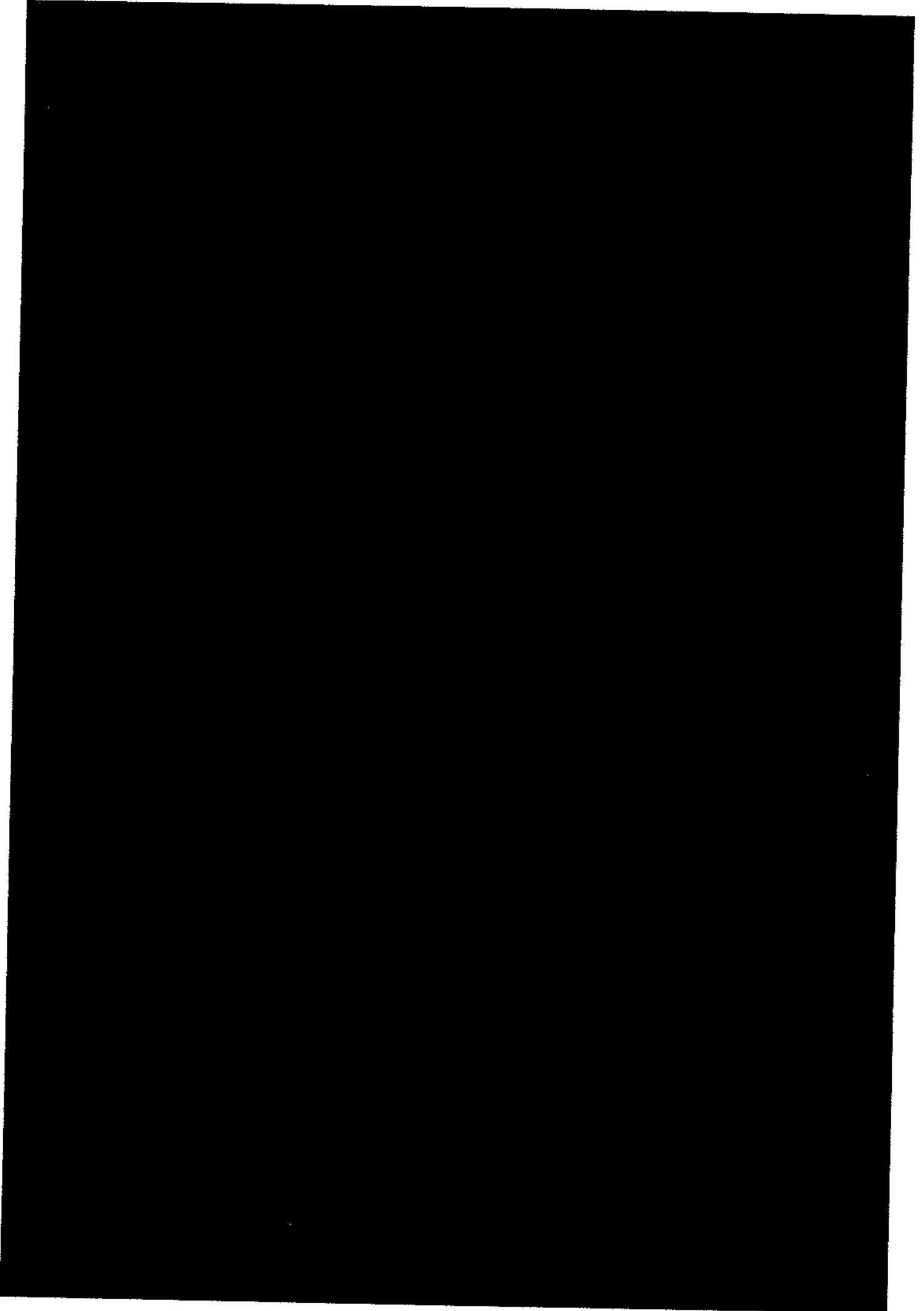


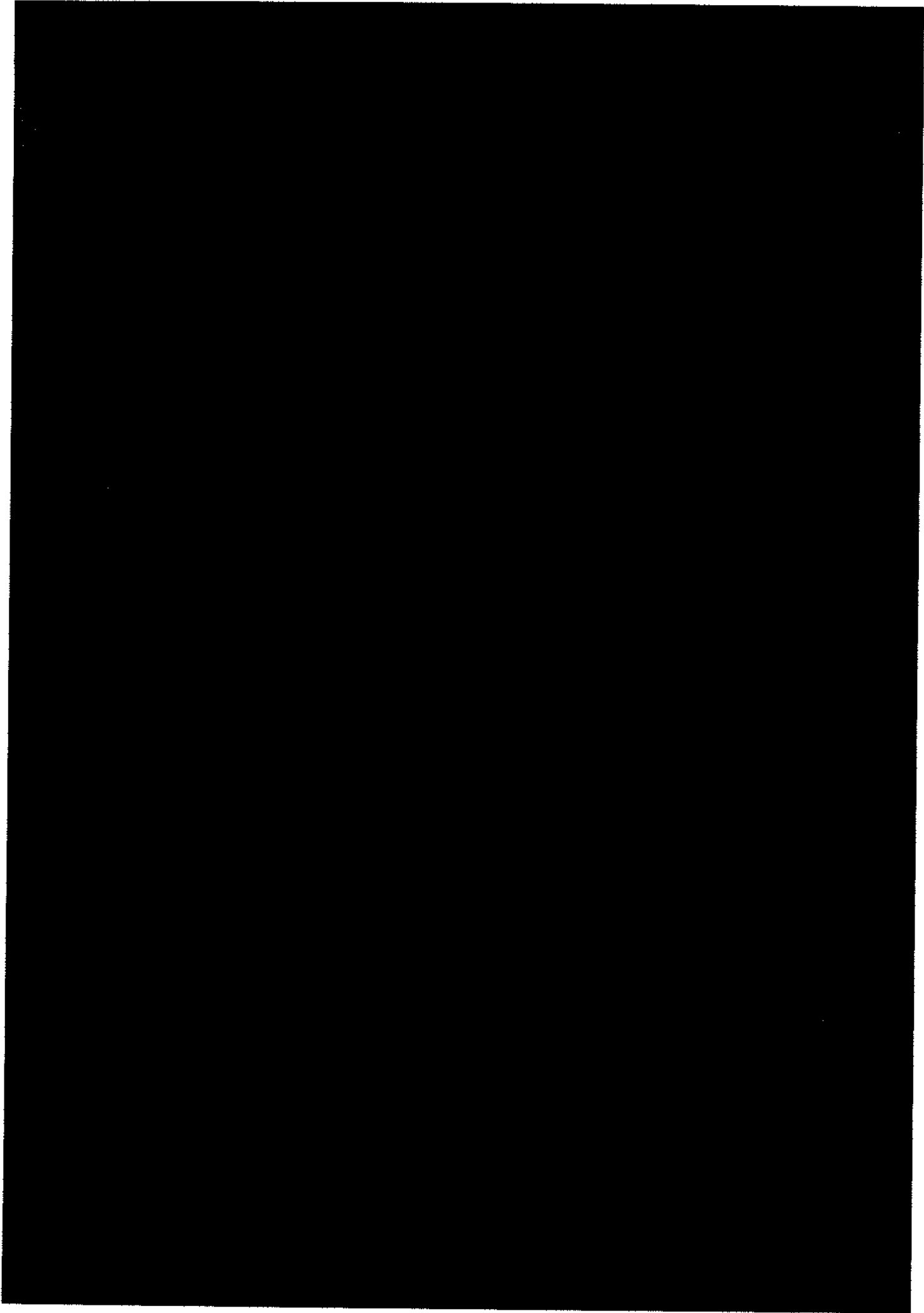


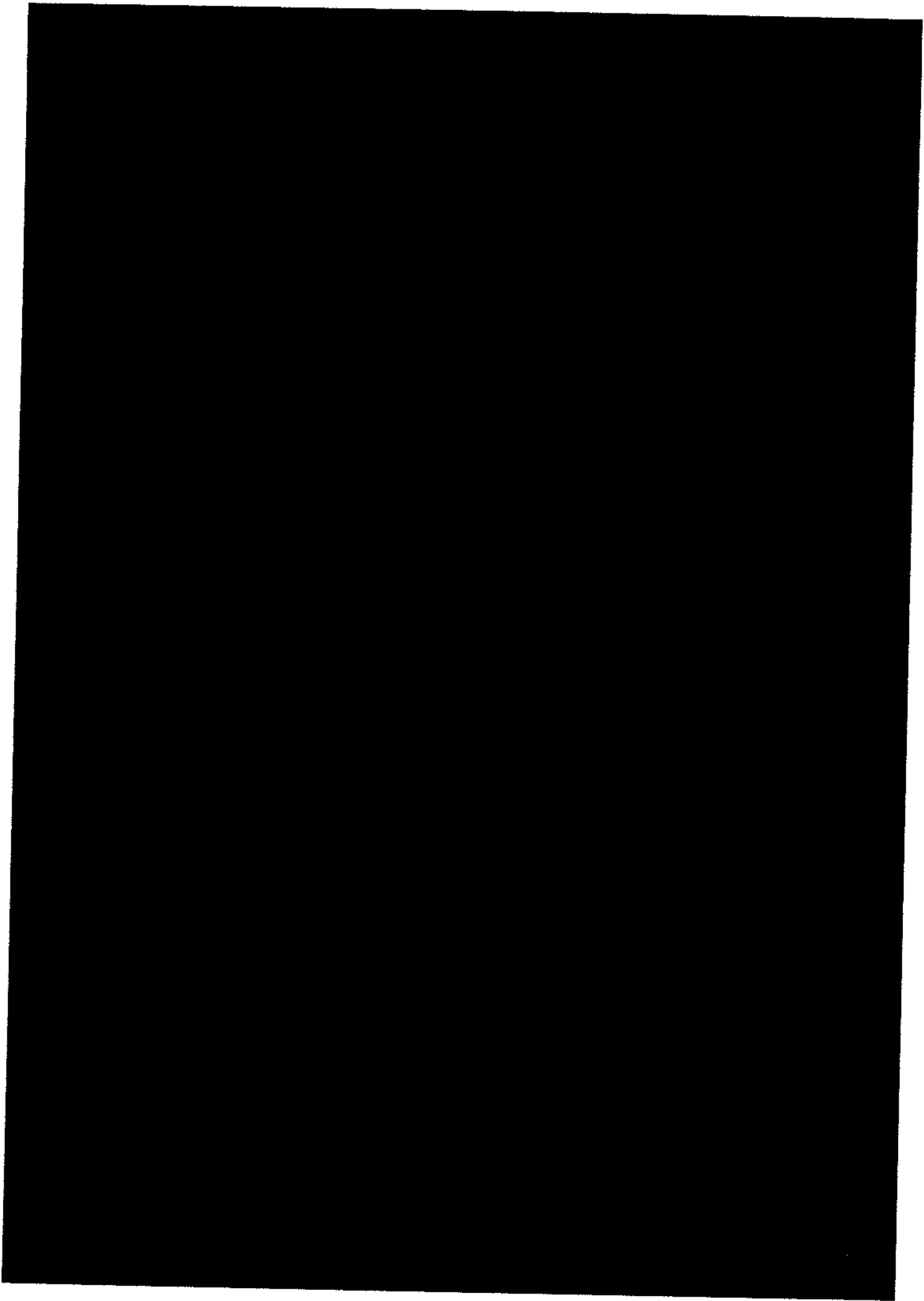


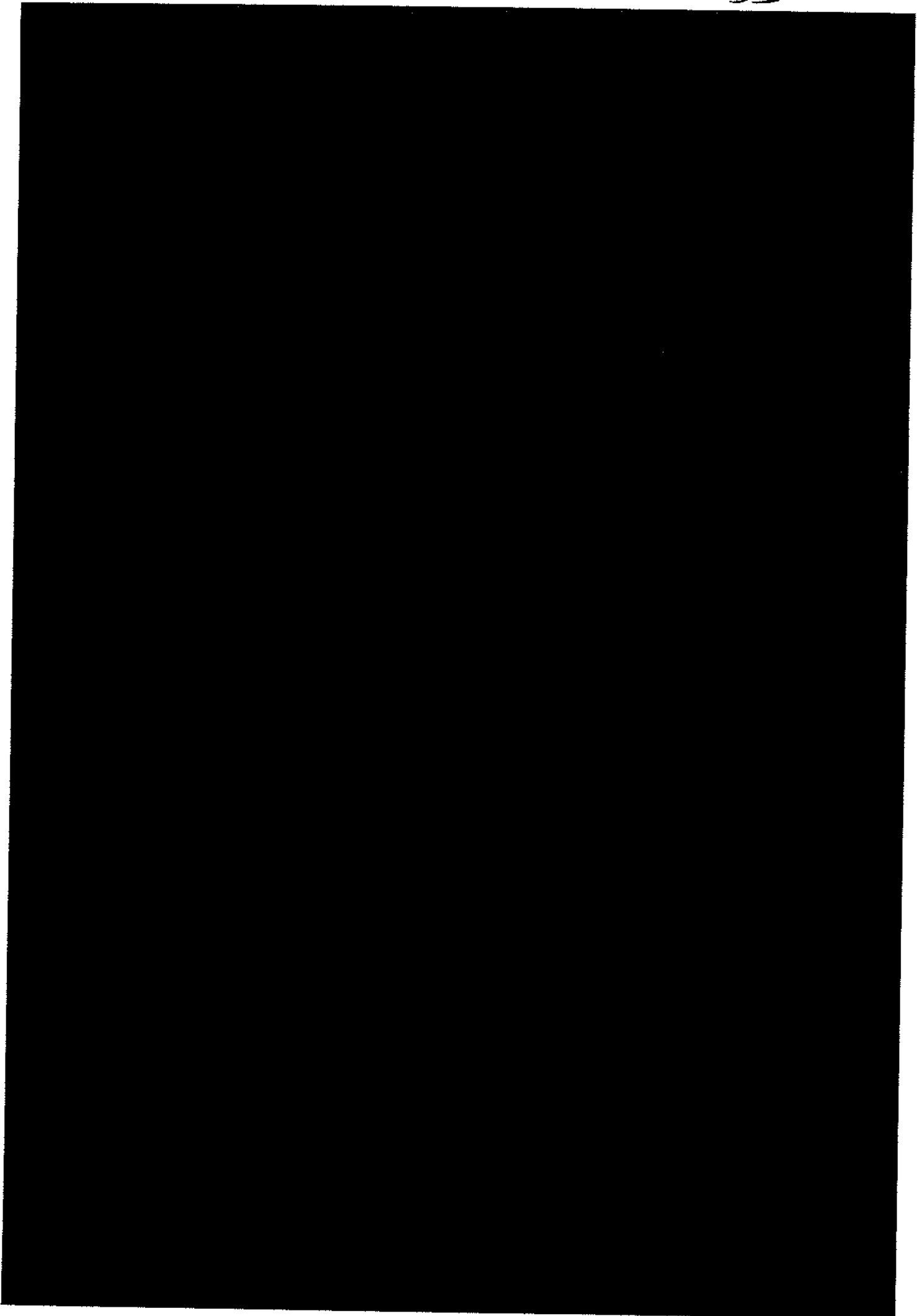


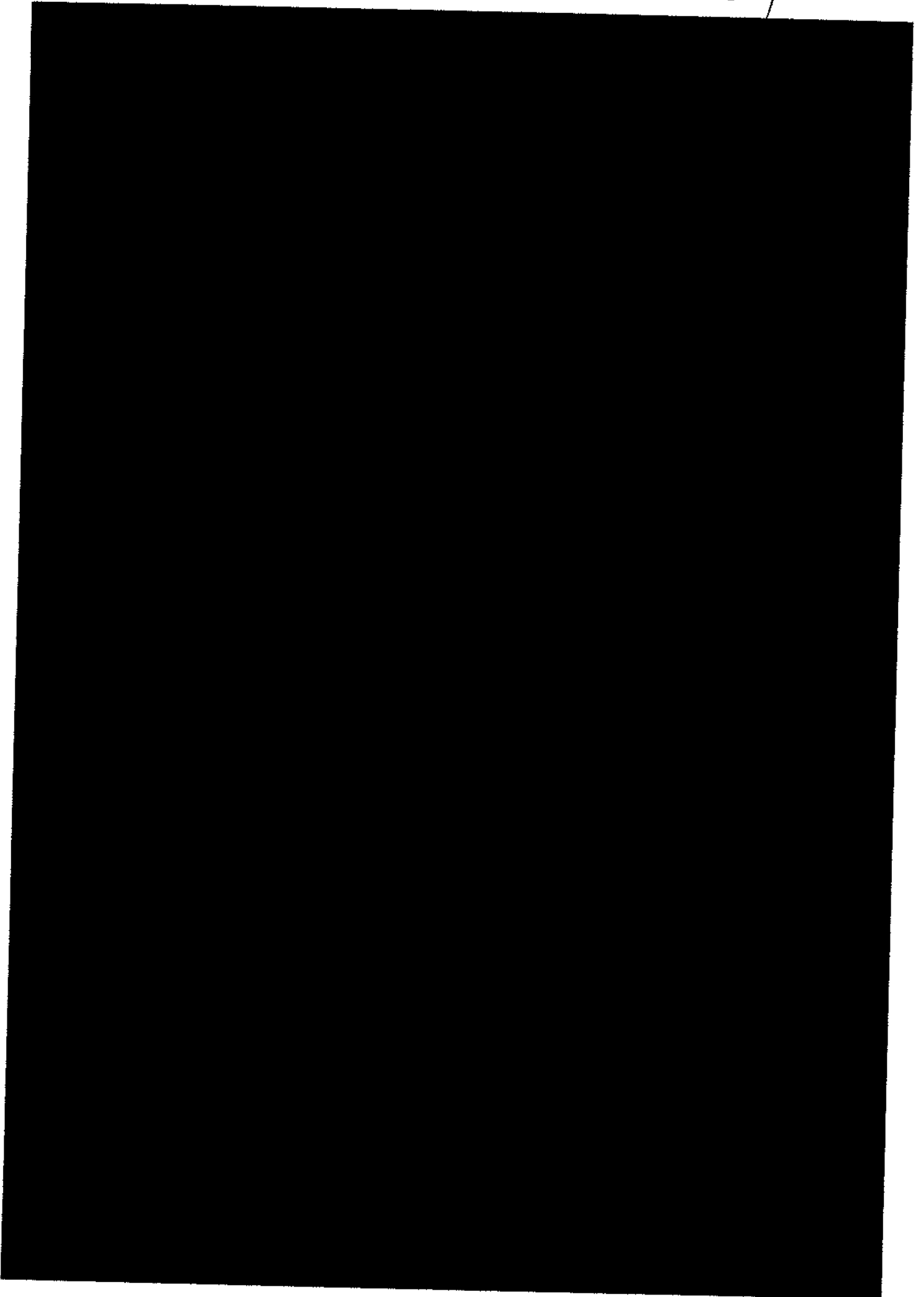


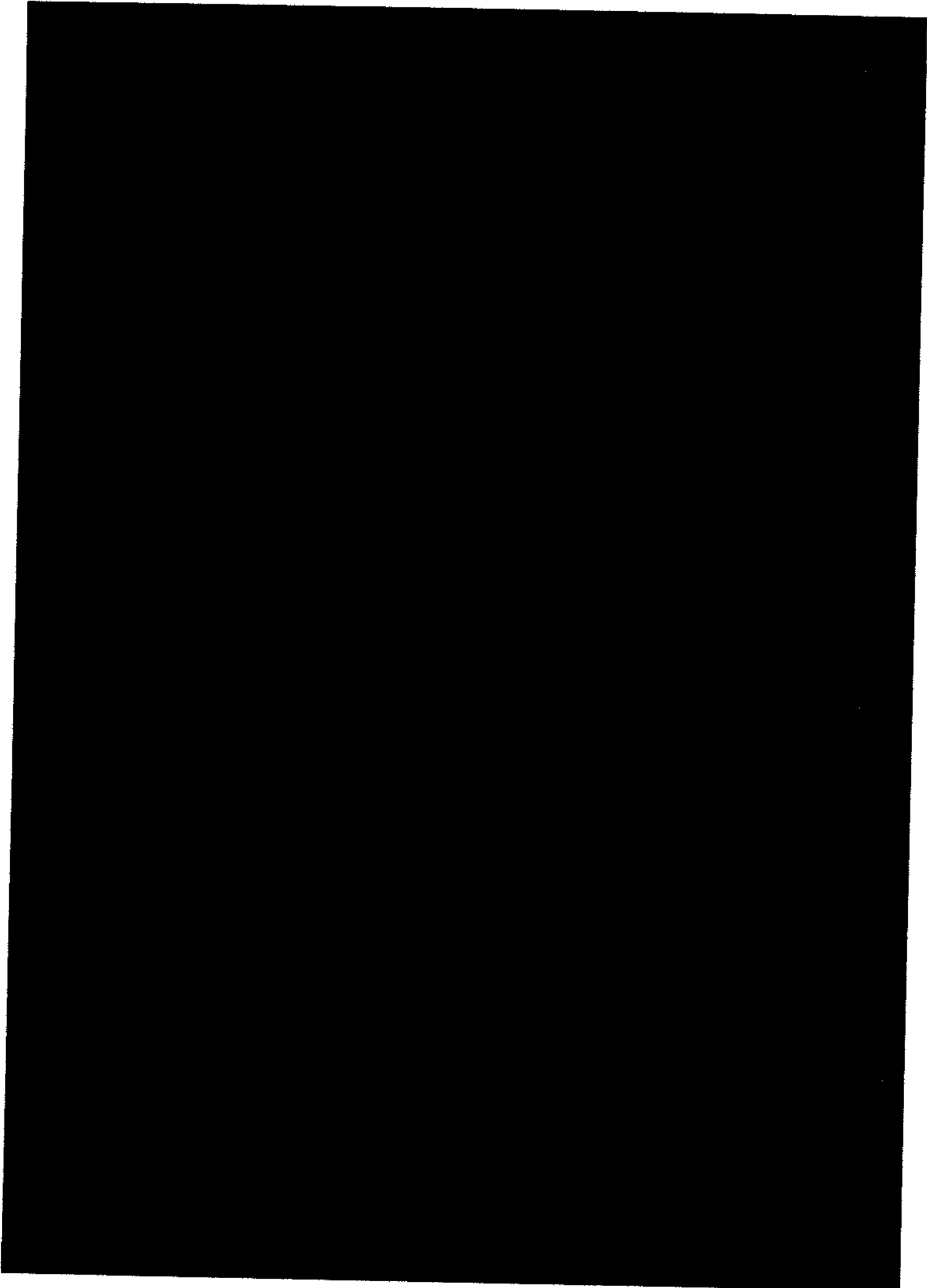


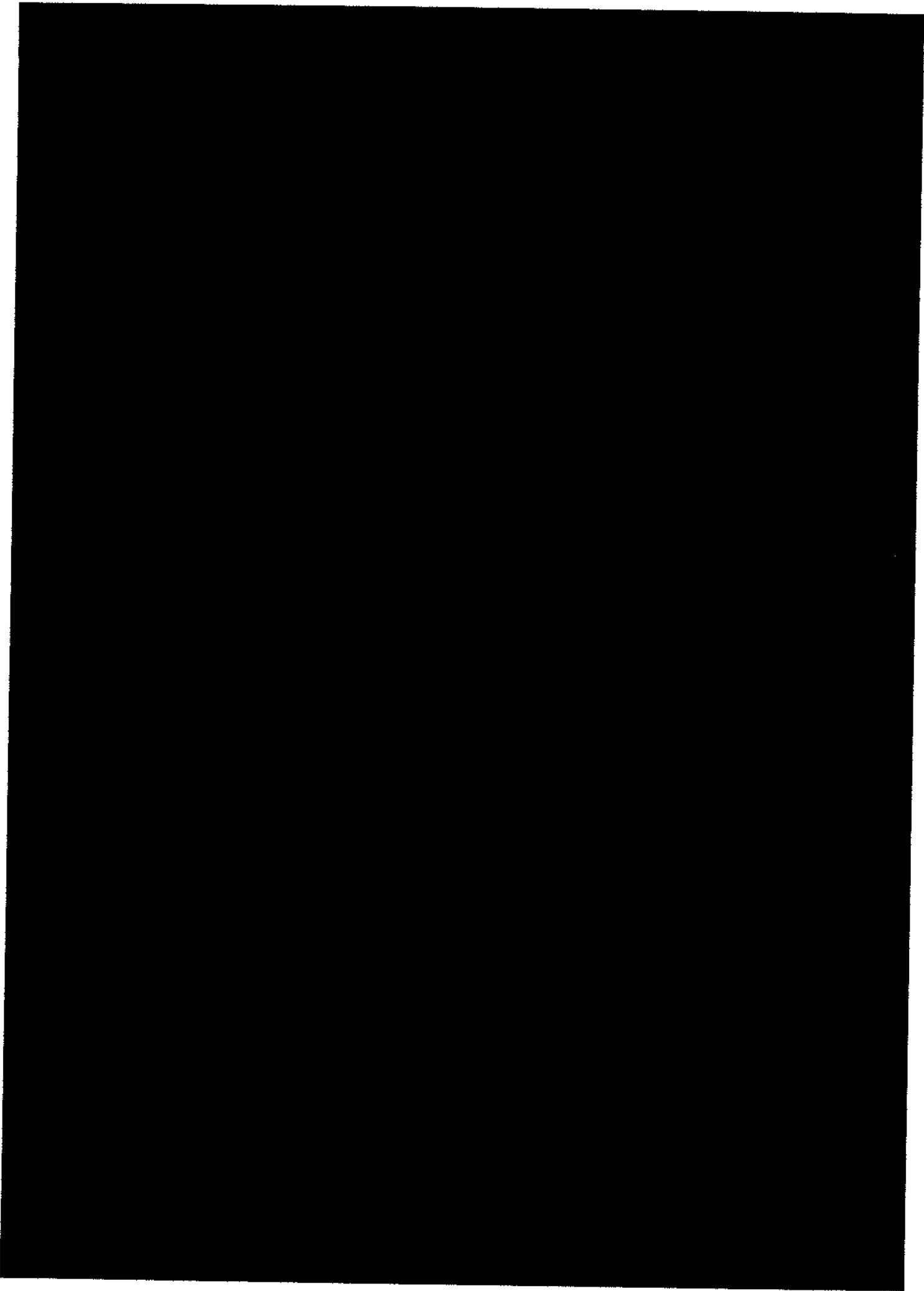


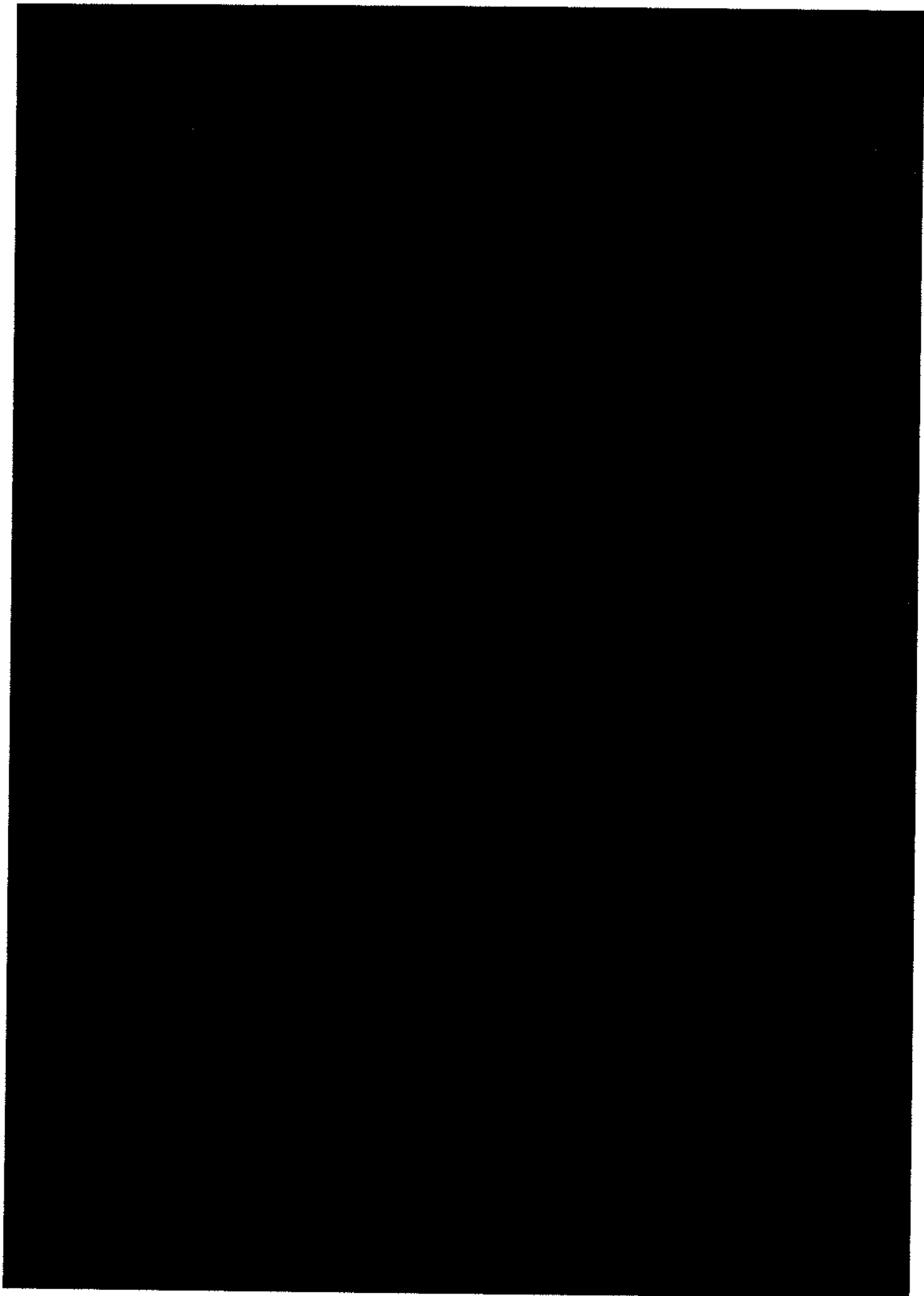


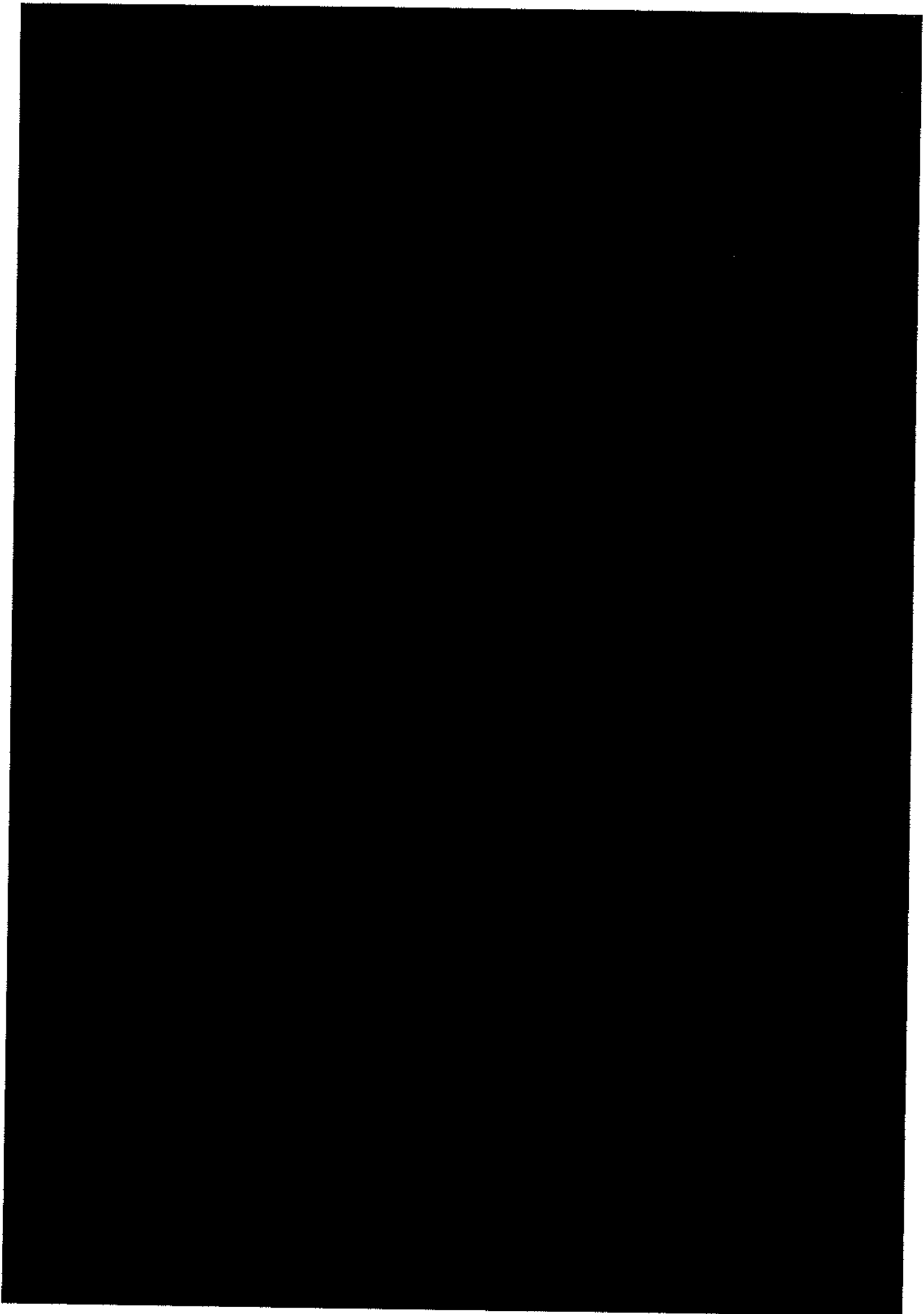


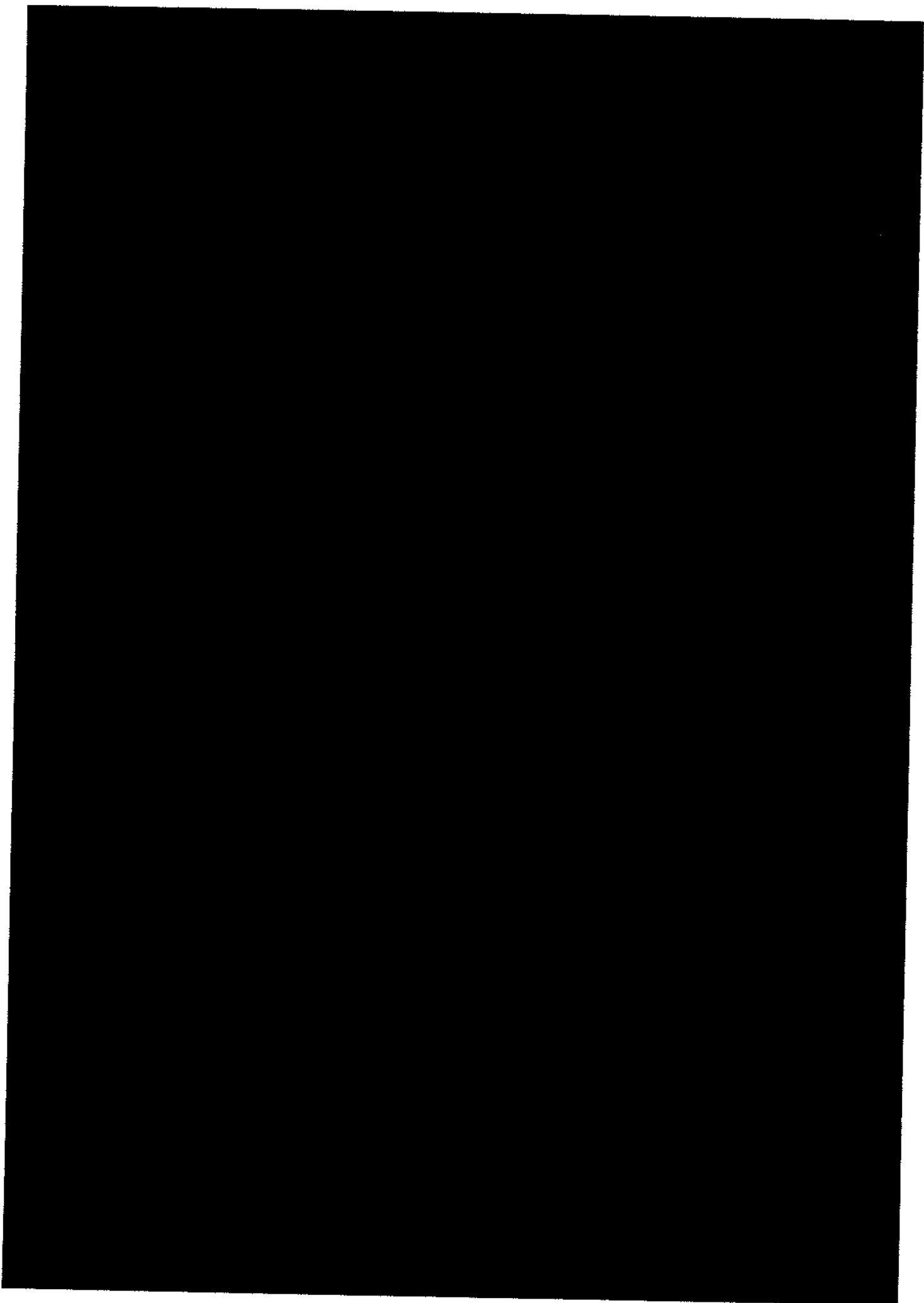


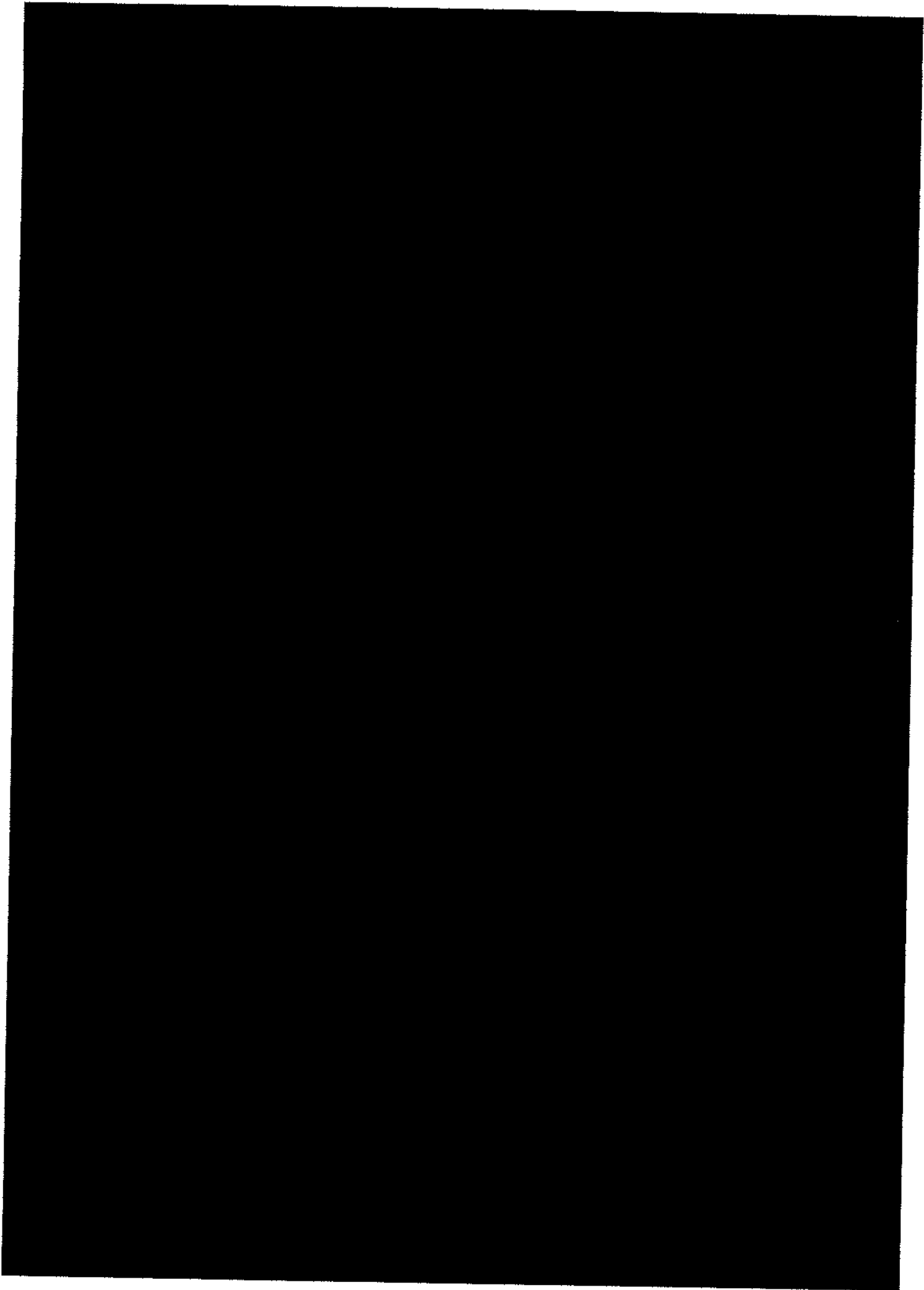


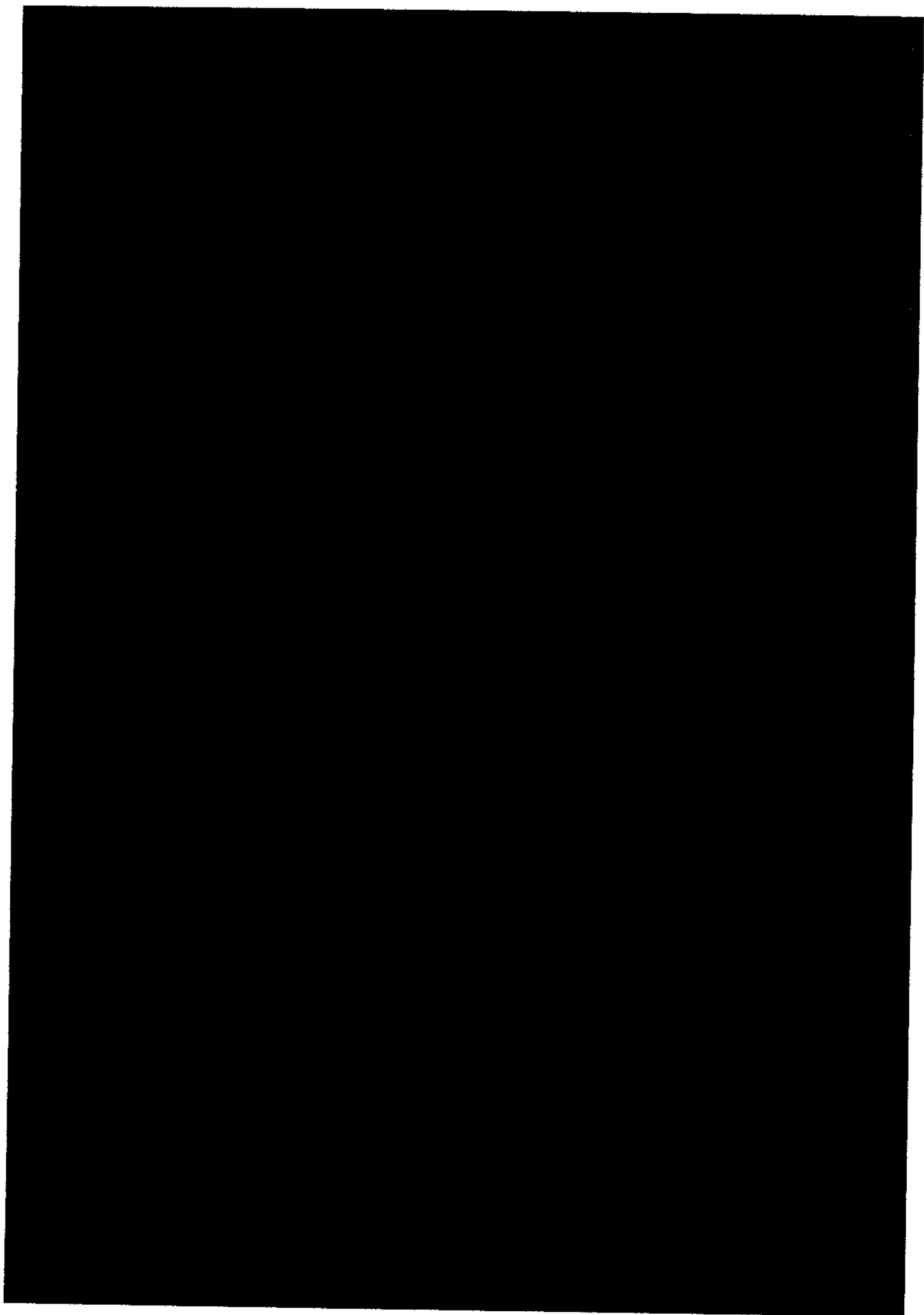


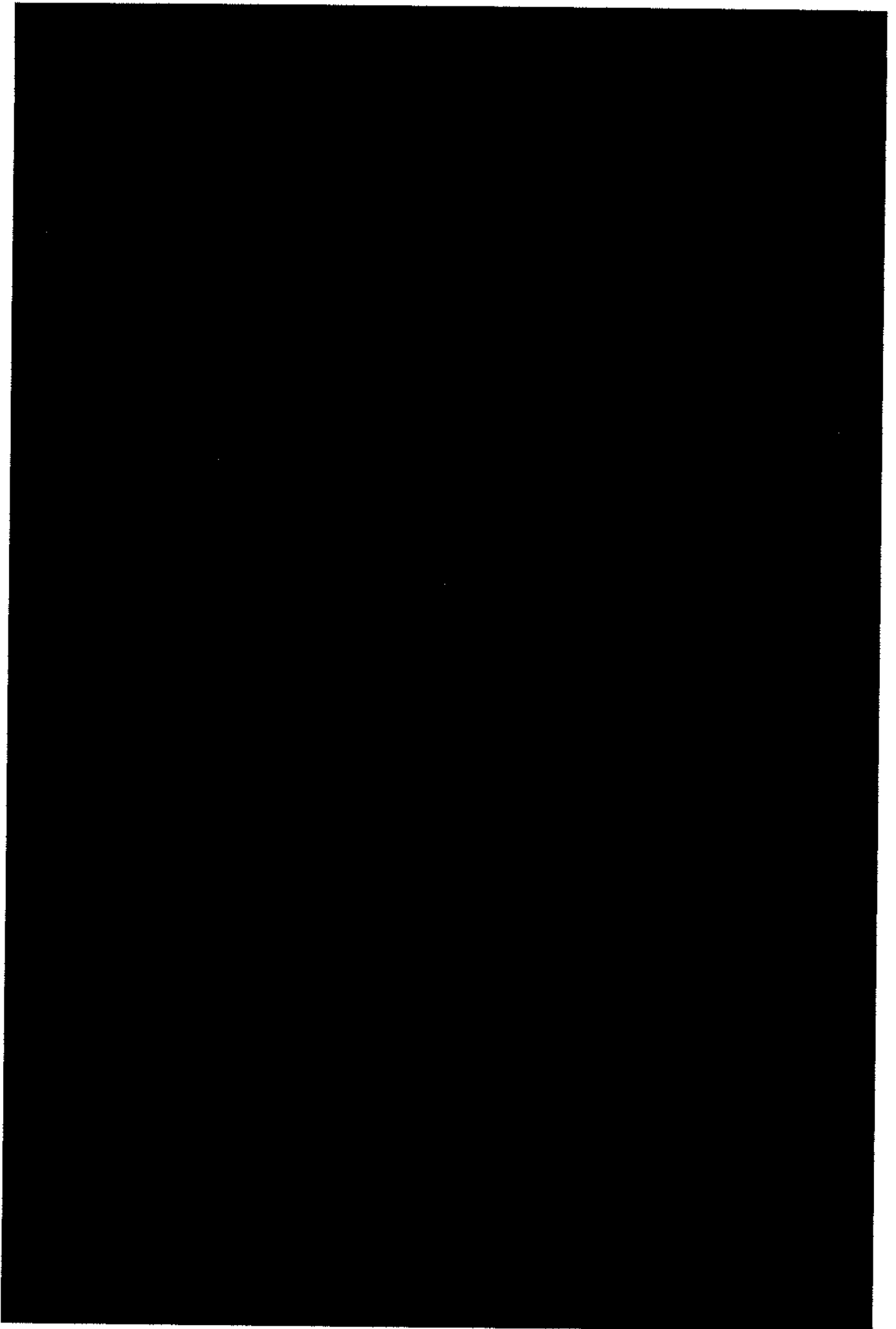


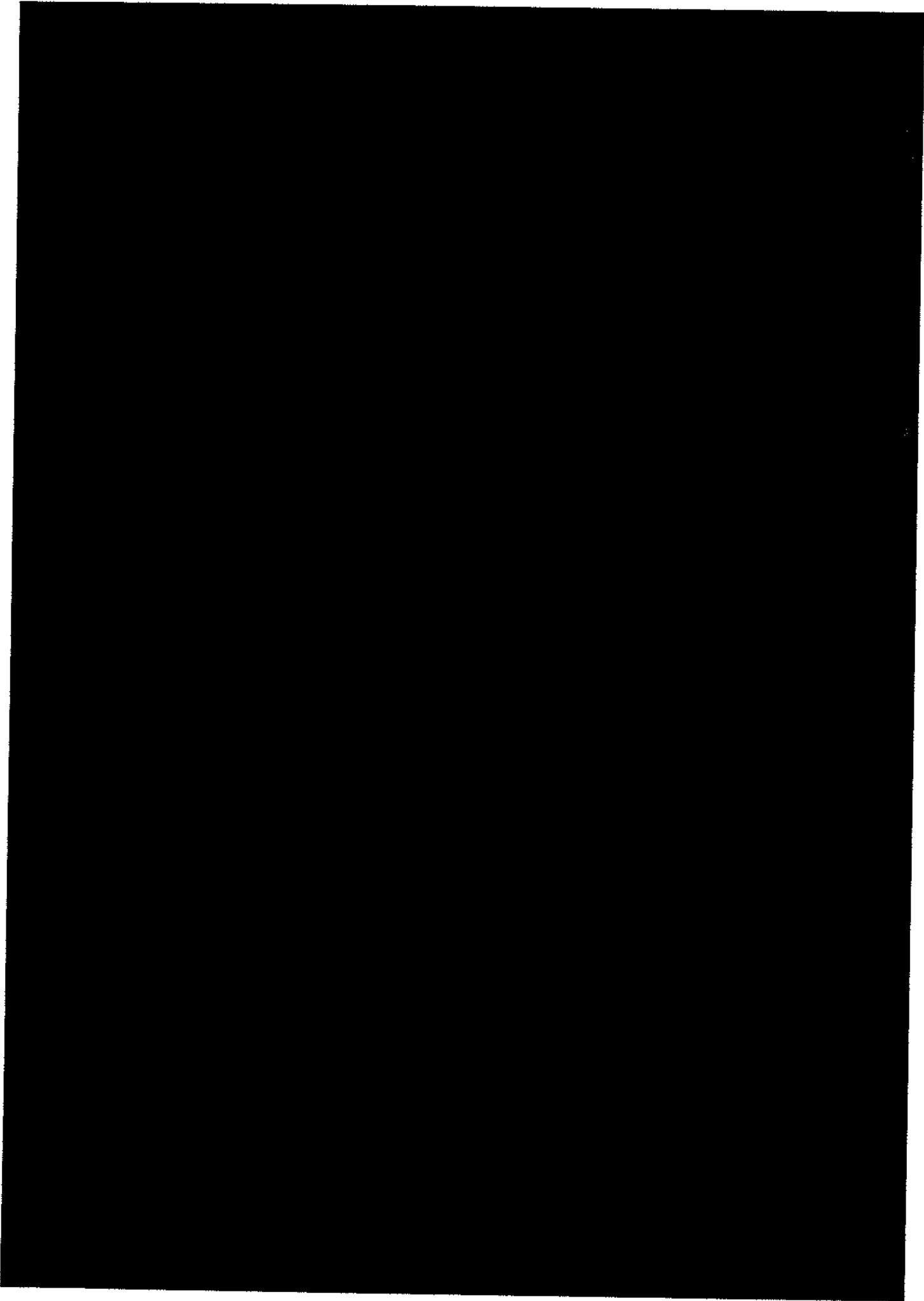


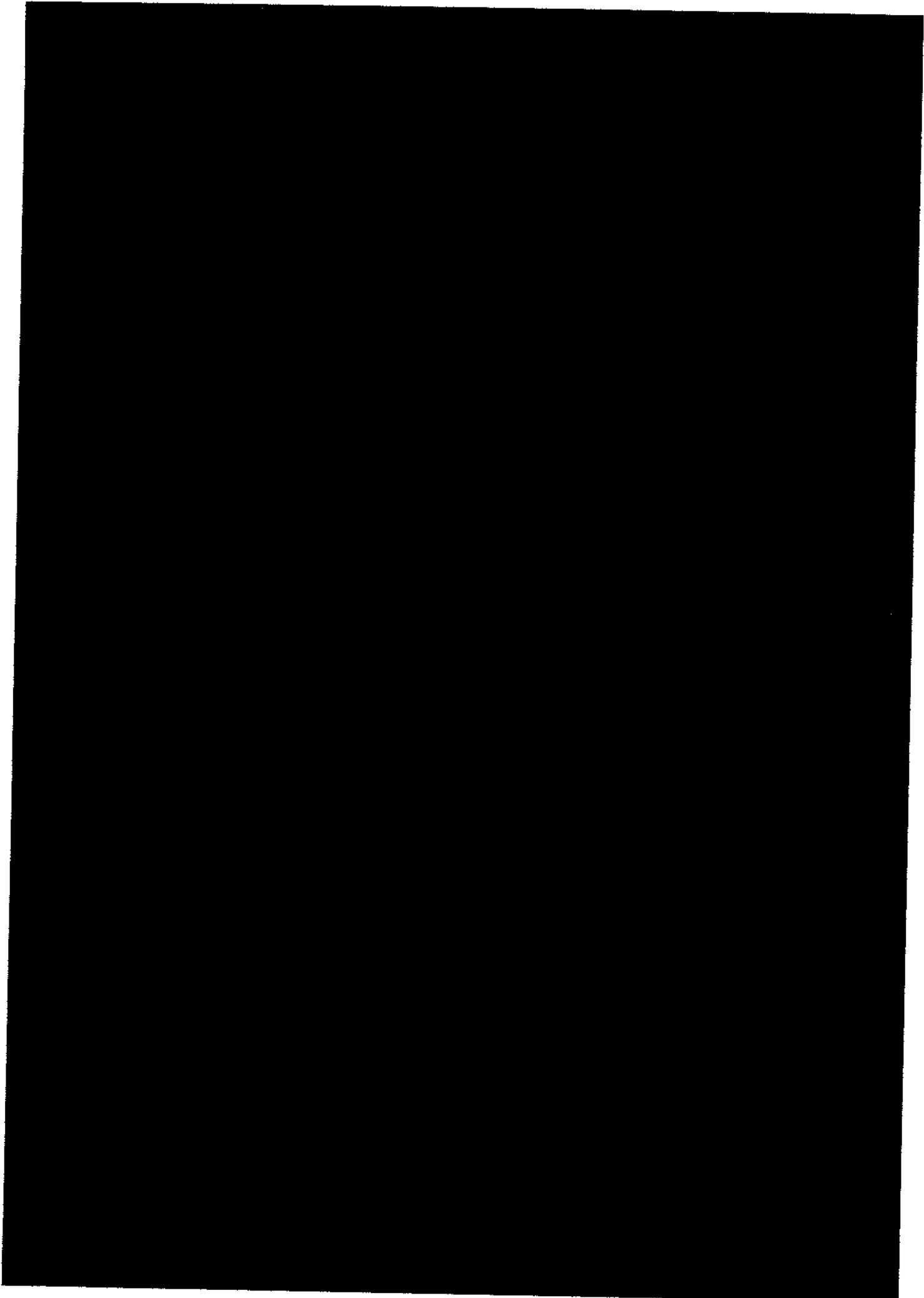


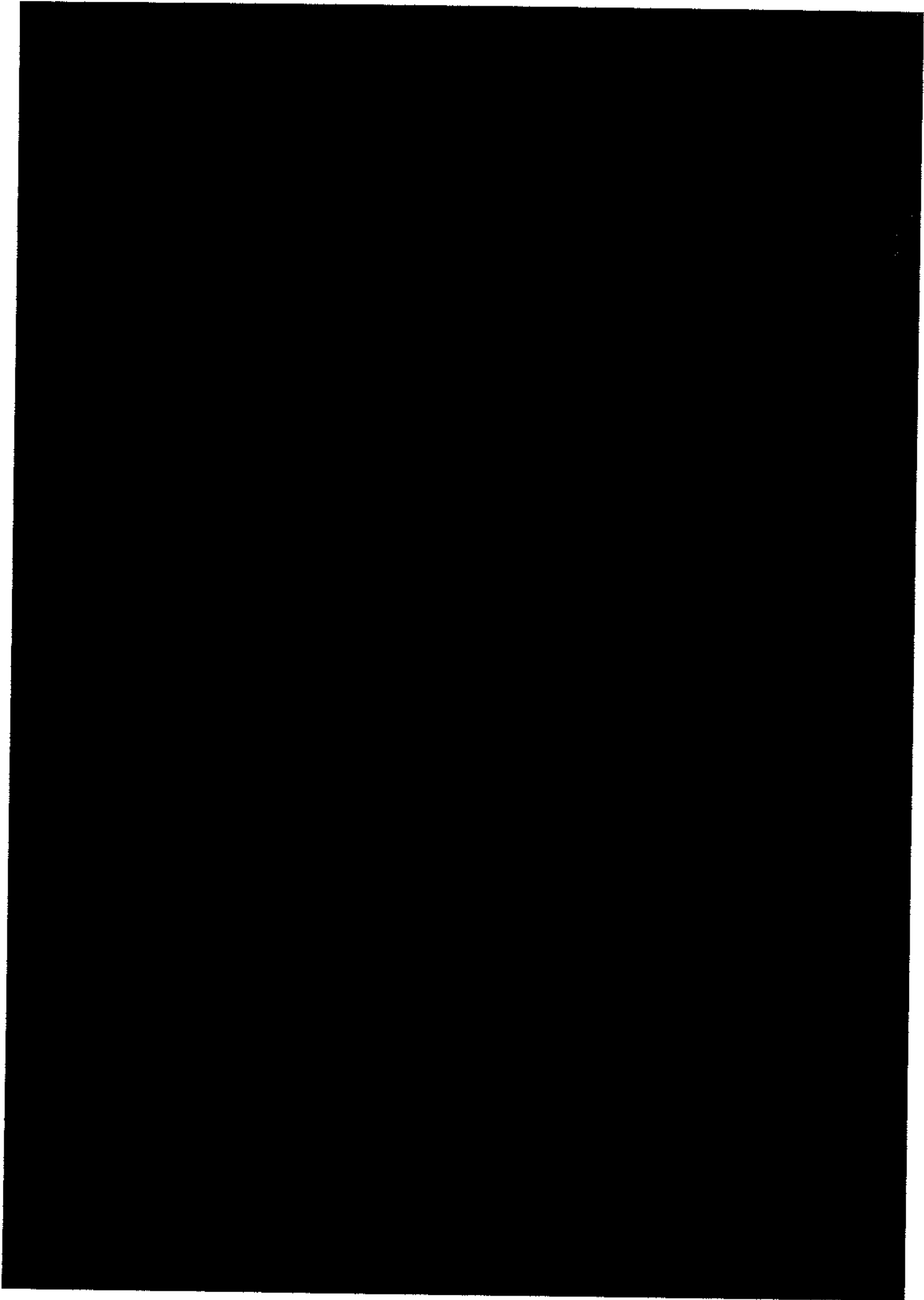


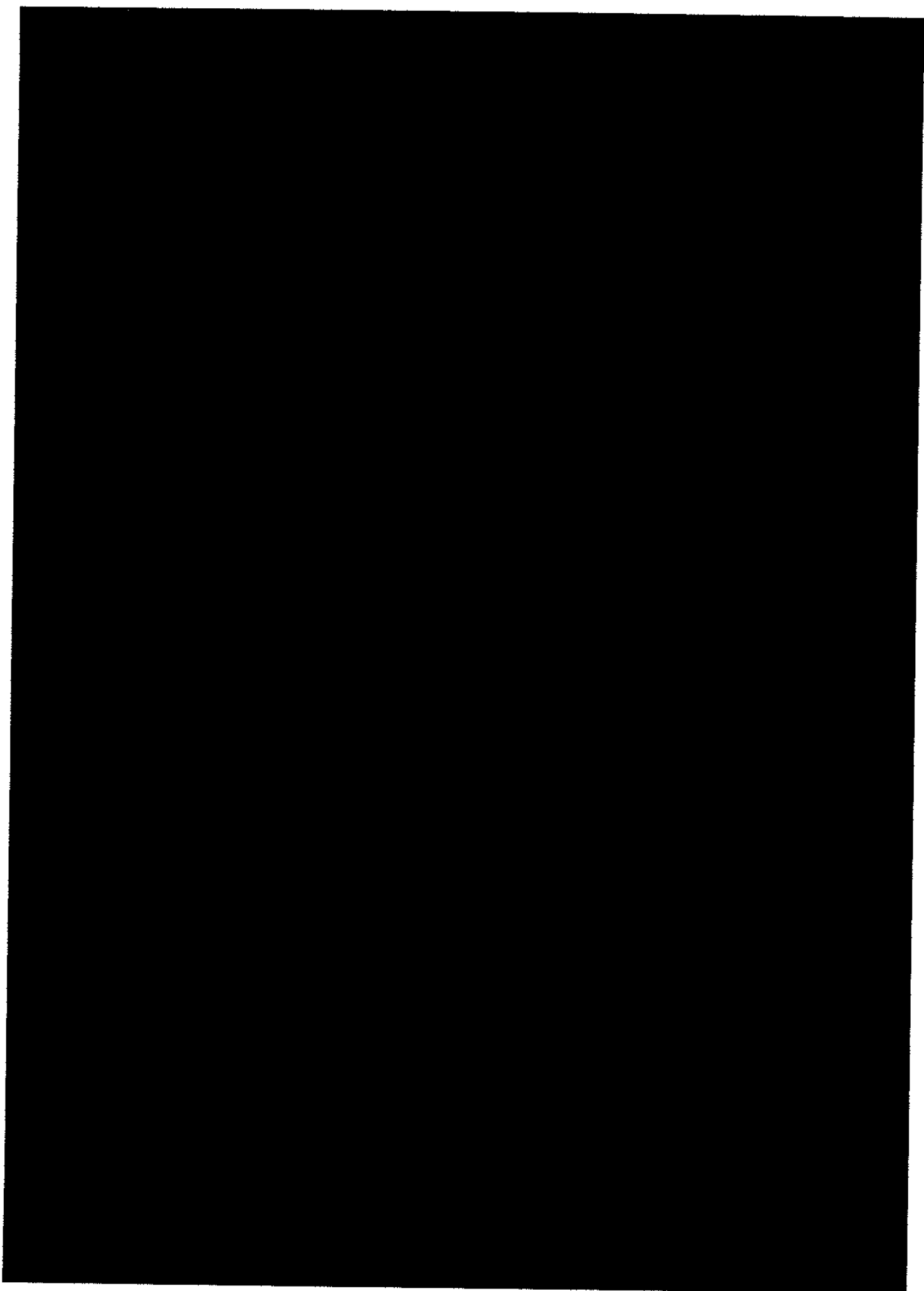


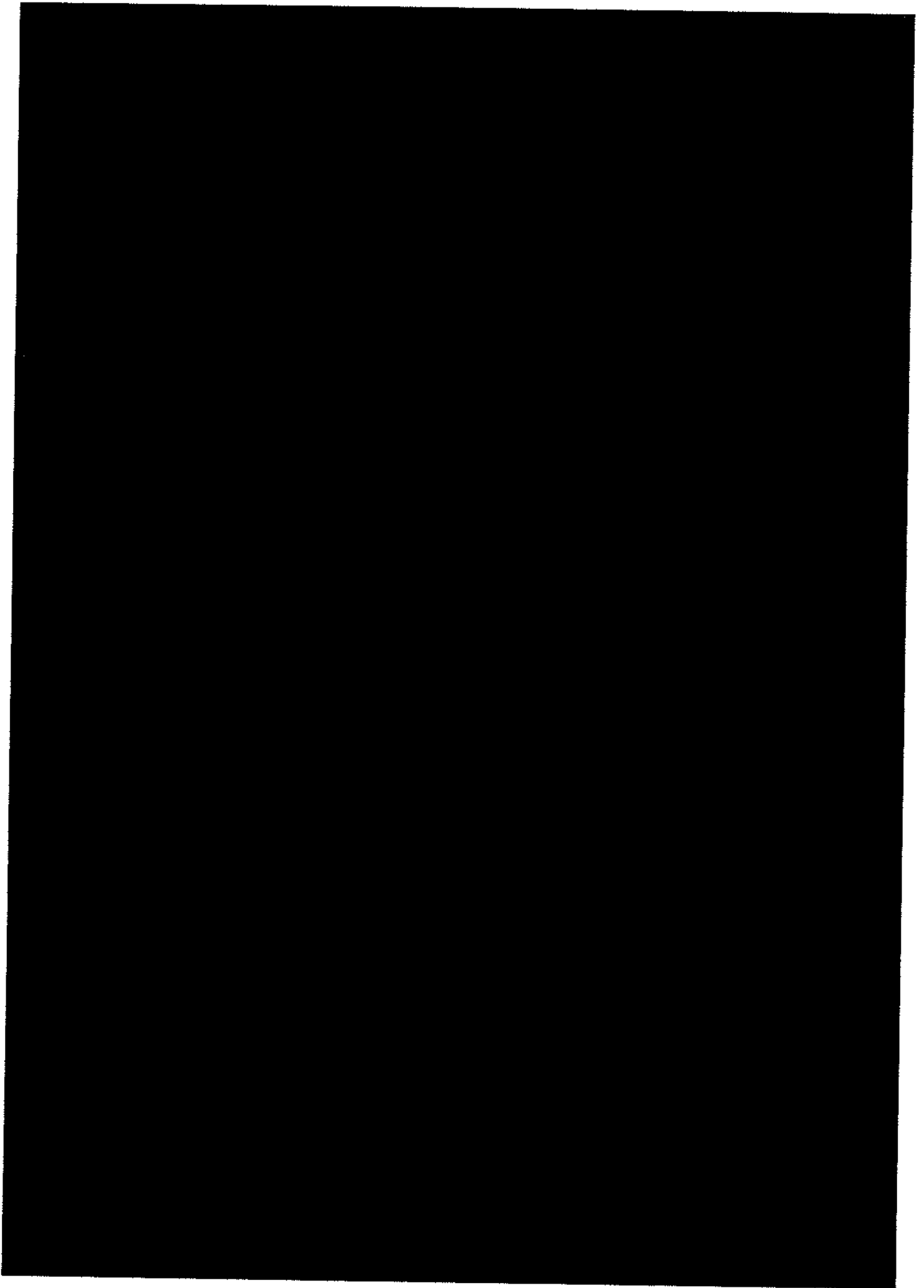


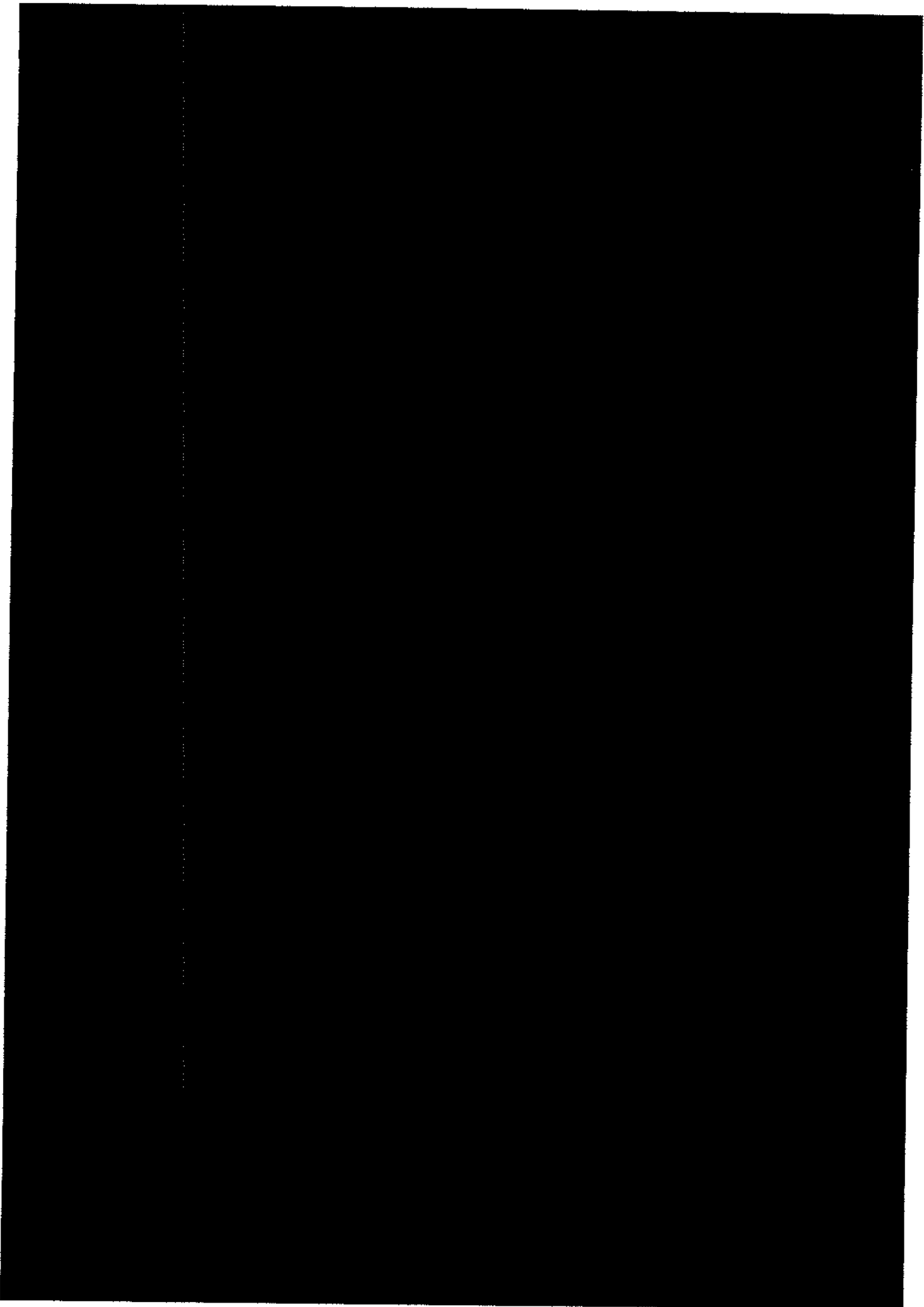


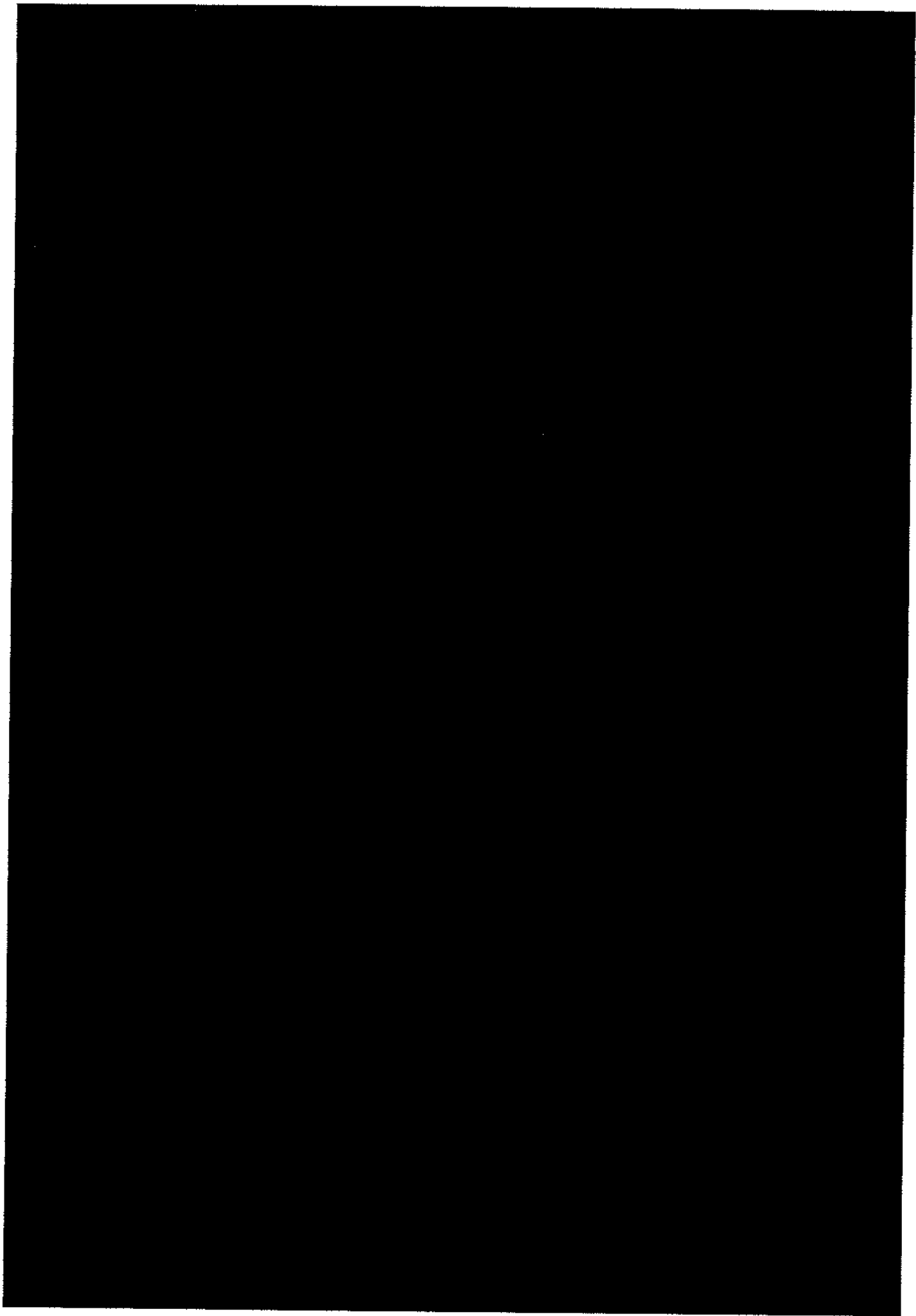


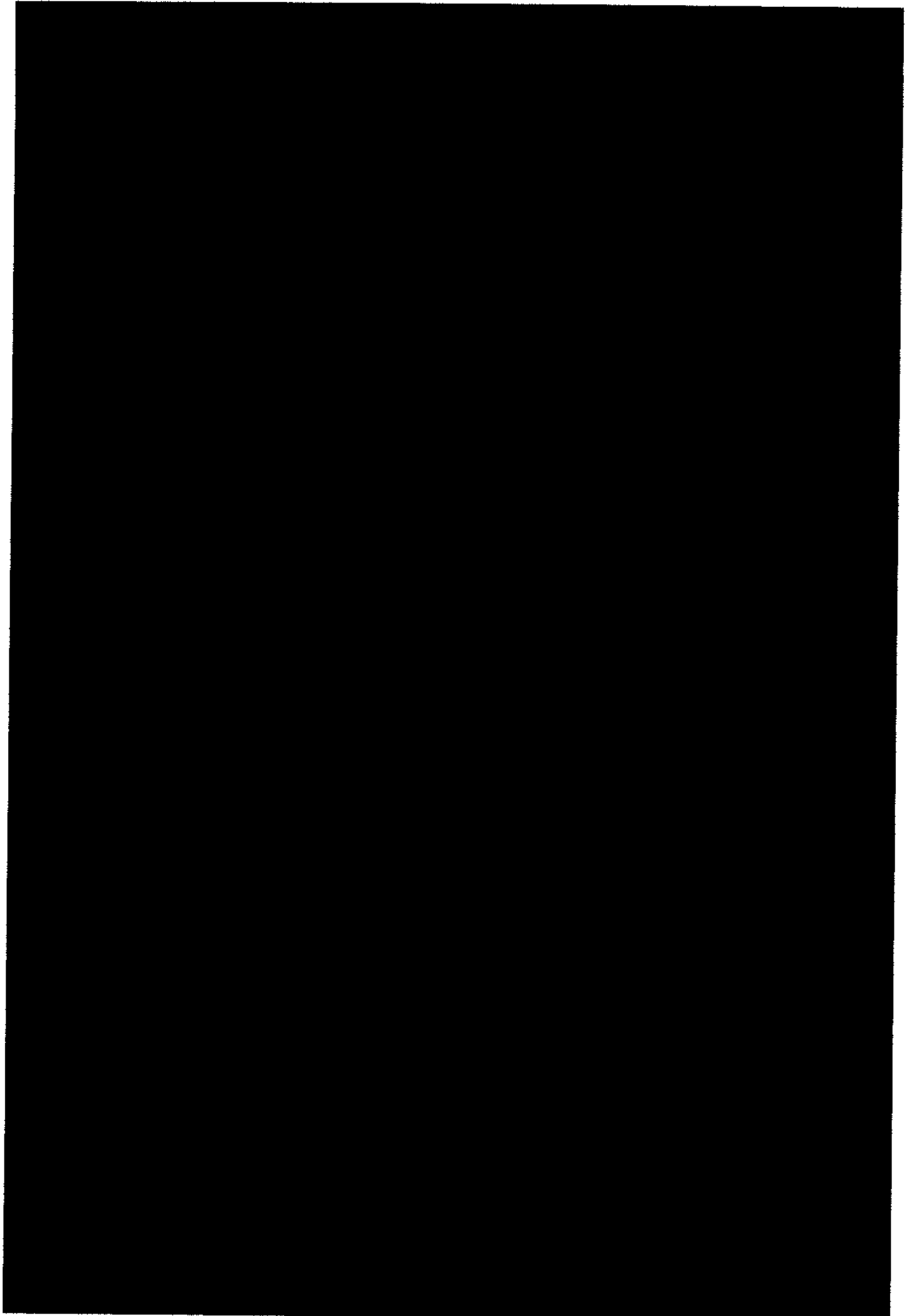












71

From: Kelly, Niall
Sent: 15 March 2017 16:41
To: [REDACTED]
Cc: Carolan, Therese
Subject: RE: Emailing - External Audit of the Internal Audit Function within An Garda Síochána 150317 V1.3 1500.pdf

Thanks [REDACTED]

I have read the report and have not major issues of concern.

Niall

Niall Kelly
Head of Internal Audit
An Garda Síochána
89 - 94 Capel Street
Dublin 1

086 8281550
01 6668589

From: [REDACTED]
Sent: 15 March 2017 14:58
To: Kelly, Niall
Cc: Carolan, Therese
Subject: Emailing - External Audit of the Internal Audit Function within An Garda Síochána 150317 V1.3 1500.pdf

Niall/ Therese,

Logo updated.

Regards
[REDACTED]

[REDACTED]
Senior Consultant
KOSI Corporation Ltd

Tel: [REDACTED]
Web: www.kosicorp.com
Email: [REDACTED]

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This email and any attachments to it may be confidential and are intended solely for the use of the individual to whom it is addressed. Any views or opinions expressed are solely those of the author and do not necessarily represent those of KOSI Corporation Limited.

If you are not the intended recipient of this email, you must neither take any action based upon its contents, nor copy or show it to anyone.

Please contact the sender if you believe you have received this email in error.

Supplementary Request for Tenders (SRFT)
Under
The Office of Government Procurement (OGP)
Framework Agreements for the Provision of Accounting, Audit &
Financial Services RFT 97896 – PBF008F

1. An Garda Síochána (“the Client”) seeks Tenders for the provision of External Review Garda Internal Audit Section against the International Professional Practice Framework (IPPF) set out by the Chartered Institute of Internal Auditors at the following premises 89 – 94 Capel St, Dublin1, Garda HQ Phoenix Park, Dublin 8 and other locations as required. Detailed specifications of requirements are attached at Appendix 1.

2. This Supplementary Request for Tenders (SRFT) is issued in accordance with the Terms and Conditions of the OGP’s Multi-Supplier Framework Agreements for the Provision of Accounting, Audit & Financial Services RFT 97896 – PBF008F.
 - 2.1) The contract will run for a maximum of 2 months and is to be completed by the year end.

 - 2.2) The successful Tenderer agrees to execute and comply with the terms and conditions of the Services Contract which was attached to the OGP’s Request for Tenders (RFT) to Establish Multi Supplier Framework Agreements for the Provision of Accounting, Audit & Financial Services at Appendix 7.

3. As 1 of the 15 Framework Members included in Framework Agreement Sub-Lot 1 under Framework Agreement Lot 2 for the Provision of Audit Services, you are now invited to consider this SRFT and respond with a formal Tender.

4. All queries or requests for clarification in relation to this SRFT and any of the requirements specified therein must be directed to the Contracting Authority using the messaging function on the contract workspace on www.etenders.gov.ie. Queries or requests for clarifications **will be accepted no later than 12pm on 21st October 2016** unless otherwise published by the Contracting Authority.

5. Your response document should be clearly marked "Tender for Framework Agreements for the Provision of Accounting, Audit & Financial Services RFT 97896 – PBF008F LOT 2 Audit Services at 89 – 94 Capel Street, Dublin 1, Garda HQ Phoenix Park Dublin 8 and various other locations in Dublin – Sub-Lot 1 under Framework Agreement Lot 2" in the subject field, and must be sent via the postbox facility on www.etenders.gov.ie and must be received by 12pm on 28th October 2016.

6. An Garda Síochána intends to award the contract on the basis of the Most Economically Advantageous Tender received, being deemed the successful bid. An outline of how the marks are to be allocated is defined at Paragraph 11 below. Tenderers must outline all and any costs associated with the provision of all services required pursuant to this SRFT, and specifically proposals should clearly state:

(a) A single fixed project price. The quoted price shall be that amount which is necessary to carry out all of the work required to satisfy the requirements set out in this SRFT; this sum shall include all costs.

(b) The rates tendered must be all-inclusive (i.e. including but not being limited staff cost, administration costs, travel & subsistence, profit margin and all other costs/expenses), be expressed in Euro only and exclusive of VAT. The appropriate VAT rate(s) must be shown separately

Quotations must be provided in the following format by completing Section 2 Part 1 of the Tender Response Document:

Framework Agreement Lot 2 – Audit Services – Sub-Lot 1		
Description	Fixed Project Price € (Excl. VAT)	VAT Rate %
External evaluation by a professional competent body of the Garda Internal Audit Section (GIAS) against the International Professional Practice Framework (IPPF) set out by the Chartered Institute of Internal Auditors. Please refer to Appendix 1.	*€ * Tenderers must provide a detailed breakdown of the fixed project price.	

7. Fees quoted in this SRFT cannot be increased during the currency of the contract and cannot exceed the daily fee quoted by the Tenderer in their response to the RFT to Establish the Framework Agreement. Similarly, terms and conditions cannot be altered.

8. The successful Tenderer shall be required to hold for the term of any Services Contract awarded pursuant to this SRFT insurances of the type and to the level specified below:

Type of Insurance	Indemnity Limit
Employer’s Liability	€12.7 million
Public Liability	€6.5 million
Professional Indemnity	€50,000

Tenderers are asked to provide, as part of their Tender, written confirmation that they hold or will hold, if successful, the above types and levels of insurance. A formal confirmation from the Tenderer’s insurance company or broker to this effect will be

requested from the successful Tenderer prior to the award of (and shall be a condition of) any contract.

9. Prior to the award of any contract pursuant to this SRFT, the successful Tenderer will be required to produce a Tax Clearance Certificate from the Irish Revenue Commissioners. Alternatively, the Tenderer may supply the certificate and registration numbers, as they appear on the Tax Clearance Certificate, to facilitate online verification of their tax status by the Client.

10. An Garda Síochána reserves the right to withhold payment where the successful Tenderer fails to meet his/her contractual obligations in relation to the delivery of services to an acceptable level of quality.

11. The contract for the requested services will be awarded on the basis of Most Economically Advantageous Tender. Marks will be awarded according to the award criteria outlined in the table below.

Criteria	Marks Available	Min. Marks Required
1. Cost (Fixed Project Price),	35	N/A
2. Service Delivery Methodology,	15	9
3. Understanding of Brief,	25	15
4. Technical Merit of the Proposed Resources.	25	15
Total Marks		N/A

Marks for Cost will be allocated using the following formula:

$$\text{Cost Score} = \frac{\text{Lowest Tendered Rate}}{\text{Tendered Rate under evaluation}} \times \frac{\text{Number of Marks Available}}{1}$$

Tenderers must score any minimum marks allocated to criterion 2, 3 and 4 in the SRFT in order to come under consideration for awarding of the contract. Failure to achieve the minimum mark in either criterion 2, 3 or 4 (including any sub-criteria) will result in the Tenderer being eliminated from the competition.

Scoring Methodology (Award Criteria 2, 3 and 4)

Weighting	Meaning
91% - 100%	Excellent response with very few or no weaknesses exceeds requirements, and provides comprehensive, detailed, and convincing assurance that the Tenderer will deliver to an excellent standard.
80% - 90%	A very good response that demonstrates real understanding and fully meets the requirements and assurance that the Tenderer will deliver to high standard.
60% - 79%	A satisfactory response which demonstrates a reasonable understanding of requirements and gives reasonable assurance of delivery to an adequate standard but does not provide sufficiently convincing assurance to award a higher mark.
30% - 59%	A response where reservations exist. Lacks full credibility/convincing detail, and there is a significant risk that the response will not be successful.
1% - 29%	A response where serious reservations exist. This may be because, for example, insufficient detail is provided, and the response has fundamental flaws, or is seriously inadequate or seriously lacks credibility with a high risk of non-delivery.
0%	No Response

The following provision will apply to any tie-break situation occurring in the evaluation process:

- a. If the evaluation results in a tie between two or more Tenders, then the Tender with the highest overall 'Qualitative' score shall be deemed the Most Economically Advantageous Tender.

The Framework Client reserves the right to request the preferred Tenderer to attend a presentation meeting to verify the contents of their proposal. If the Framework Client is not satisfied that the Tenderer's proposal meets their specified requirements they will not be considered further for award of the Contract. The Framework Client will then proceed to select the next highest ranked Tenderer as the preferred Tenderer.

12. This SRFT contains no contractual offer of any kind. Any Tender will be regarded as an offer by the Tenderer and not as an acceptance by the applicant of an offer made by An Garda Síochána. No contractual relationship will exist except pursuant to a written Service Level Agreement signed by a representative of the Framework Client and any successful Tenderer for the specified services.

13. Tenderers are advised that An Garda Síochána is subject to the Freedom of Information (FOI) Act, 2014. If a Tenderer considers that any of the information supplied in their Tender response is either commercially sensitive or confidential in nature, this should be highlighted and the reasons for its sensitivity specified. In such cases the relevant material will, in response to a request under the FOI Act, be examined in the light of the exceptions provided for in the Act.

14. Any conflict of interest or potential conflict of interest on the part of a Framework Member, individual employees or corporate or individual service providers (whether sub-contractors or third party retainers) of a Framework Member must be fully disclosed to the Garda Internal Audit Section as soon as the conflict or potential conflict becomes apparent. In the event of any conflict or potential conflict of interest, the Garda Internal Audit Section may invite Framework Members to propose means by which the conflict might be removed. The Garda Internal Audit Section will, in its absolute discretion, decide on the appropriate course of action.

15. Any registerable interest involving a Framework Member and An Garda Síochána, other members of the Government, members of the Oireachtas

(Parliament), or employees of the Garda Internal Audit Section and/or divisions/agencies under the aegis of the relevant Ministers, and their relatives, must be fully disclosed in any Response. In the event of this information only coming to the notice of a Framework Member after the submission of a Response and prior to the award of any Contract, it must be communicated to Garda Internal Audit Section immediately upon such information becoming known. The terms 'registerable interest' and 'relative' shall be interpreted as per Section 2 of the Ethics in Public Office Act, 1995.

Niall Kelly

Garda Internal Audit Section

7th October 2016

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Appendix 1

Requirements and Specifications

In order to be compliant with the Professional Standards for the Practice of Internal Audit an external evaluation must be conducted by a professional competent body at least every five years. The last external evaluation took place in 2009. Garda Internal Audit Section (GIAS) therefore requires that such an evaluation be conducted referencing the International Professional Practice Framework (IPPF) set out by the Chartered Institute of Internal Auditors.

The project will require an evaluation of the practices and procedures in place within GIAS. GIAS currently has a staff of 7 with a mix of professional, administrative and Garda skills. The process will include interviewing key stakeholders including Senior Garda Management, GIAS Staff, the Audit Committee and some Clients. The project will require an evaluation of a sample of audit files, and final reports produced by GIAS.

The successful supplier will be provided with a self assessment against the International Professional Practice Framework (IPPF) that was conducted earlier this year. It is intended that this self assessment will provide a starting point for the external evaluation to be carried out.

Tenderers must complete Tender Response Document.

Appendix 2 Services Contract

An Garda Síochána

and

KOSI Corporation Ltd

AGREEMENT

**Relating to the Provision of Services pursuant to
Request for Tenders (RFT) to establish Multi Supplier
Framework Agreements for the Provision of Accounting,
Audit & Financial Services**

This AGREEMENT is made on the 6th day of February, 2017 BETWEEN:

An Garda Síochána, OF Garda Internal Audit Section, 89 – 94 Capel Street, Dublin1 (“the Client”)

and

KOSI Corporation Ltd, OF KOSI House, The Old Gasworks, 77 Kilmorey Street, Newry Co Down, BT34 2DH (“the Contractor”)

(“the Parties”)

For the purpose of this Agreement, the Client’s Contact is Mr Niall Kelly, of Garda Internal Audit Section, 89 – 94 Capel Street, Dublin1; the Contractor’s Contact is [REDACTED] of KOSI House, The Old Gasworks, 77 Kilmorey Street, Newry Co Down, BT34 2DH.

By signing this Agreement, the Contractor agrees to provide the services requested in the Client’s Supplementary Request for Tenders (SRFT) and to execute and comply with the terms and conditions of the Services Contract which was attached to the Office of Government Procurement’s (OGP) Request for Tenders (RFT) to Establish Multi Supplier Framework Agreements for the Provision of Accounting, Audit & Financial Services at Appendix 7. The Contractor also acknowledges that the following documents will form part of the Contract.

1. The OGP’s RFT for the Establishment of Multi Supplier Framework Agreements for the Provision of Accounting, Audit & Financial Services dated 15th July 2015 including any clarifications issued by the Contracting Authority (OGP).
2. The Contractor’s submission including any clarifications issued by the Contractor.
3. The Client’s SRFT including any clarifications issued by the Client.

- 4. The Contractor’s response to the SRFT including any clarifications issued by the Contractor.
- 5. Previously signed Confidentiality Agreement 8.1 between the Contractor and the OGP.
- 6. Confidentiality Agreement 8.2 between the Contractor and the Framework Client (this form is at Appendix 3 and must be signed by the successful Tenderer and returned to the Client).

This Agreement shall expire on 31st March 2017, unless it is otherwise terminated in accordance with the provisions of the Services Contract attached to the OGP’s RFT for the Establishment of Multi Supplier Framework Agreements for the Provision of Accounting, Audit & Financial Services or otherwise lawfully terminated or otherwise lawfully extended as agreed between the Parties (“the Term”).

The Client reserves the right to extend the Term for a period or periods of up to 3 months with a maximum of 1 such extension(s) permitted subject to its obligations at law.

SIGNED for and on behalf of the Client

SIGNED for and on behalf of the Contractor

(being a duly authorised officer)

Witness

Witness

Appendix 3

8.2 Confidentiality Agreement 8.2 between a Contractor and a Framework Client

THIS AGREEMENT is made on the [6th] day of [February] 20[17] BETWEEN:

An Garda Síochána, of Garda Internal Audit Section, 89 – 94 Capel Street, Dublin 1 (hereinafter “the Client”) of the one part;
and

[Contractor's legal name: to be completed on signing.], of [Contractor's address: to be completed on signing.] (hereinafter called “the Contractor”) of the other part.

WHEREAS

- A. The Minister for Public Expenditure and Reform (“the Contracting Authority”) invited responses (“Tenders”) to Request for Tenders dated 15th July 2015 (“RFT”) from economic operators (“Tenderers”) for participation in a Framework for the provision of the services as described in Appendix 1 to the RFT, “Requirements and Specifications”, (“the Services”). The Contractor submitted a response to the RFT dated the 11th August 2015.
- B. The Contracting Authority and the Contractor entered into a framework agreement 19th October 2015 (the “Framework Agreement”). Parties eligible to participate in this Framework (if any) are identified in the Framework Agreement and in the RFT. The Client is eligible to participate.
- C. By Request for Supplementary Tender dated 7th October 2016, the Client invited responses from Framework Members to the SRFT for the provision of Services. The Contractor submitted a response to the SRFT dated 26th October 2016 (the “Response”).
- D. The Contractor has been identified as the preferred bidder pursuant to the SRFT (“the Mini-Competition”).
- E. For the purposes of the Mini-Competition and any subsequent contract awarded thereunder (if any) (“the Contract”) certain confidential information (the “Confidential Information”) as defined at clause 2 of this Agreement, will be furnished to the Contractor. The Confidential Information is confidential to the Client.

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NOW IT IS HEREBY AGREED in consideration of the sum of €5 (the receipt of which is hereby acknowledged by the Contractor) as follows:

1. The Contractor acknowledges that Confidential Information may be provided to him by the Client and that each item of Confidential Information shall be governed by the terms of this Agreement.
2. For the purposes of this Agreement "Confidential Information" means:
 - 2.1 unless specified in writing to the contrary by the Client all and any information (whether in documentary form, oral, electronic, audio-visual, audio-recorded or otherwise including any copy or copies thereof and whether scientific, commercial, financial, technical, operational or otherwise) relating to the provision of services under the Contract and or relating to the Client and all and any information supplied or made available to the Contractor (to include agents, subcontractors, customers and suppliers) for the purposes of the Framework Agreement and/or the Contract; and
 - 2.2 any and all information which has been derived or obtained from information described in sub-paragraph 2.1.
3. Save as may be required by law (or any statutory regulation or order having the force of law) or for the purpose of any proceedings in court or any tribunal of fact or law; or by order, request, regulation of any person or body or authority with whose order or requests the Contractor is obliged to comply, the Contractor agrees in respect of the Confidential Information:
 - 3.1 to treat such Confidential Information as confidential and to take all necessary steps to ensure that such confidentiality is maintained;
 - 3.2 not, without the Client's prior written consent, to communicate or disclose any part of such Confidential Information to any person except
 - i to those employees, agents, subcontractors and other suppliers on a need to know basis; and/or
 - ii to the Contractor's auditors, professional advisers and any other persons or bodies having a legal right or duty to have access to or knowledge of the Confidential Information in connection with the business of the Contractor.

PROVIDED ALWAYS that the Contractor shall ensure that all such persons and bodies are made aware, prior to disclosure, of the confidential nature of the Confidential Information and that they owe a duty of confidence to the Client; and shall use all reasonable endeavours to ensure that such persons and bodies

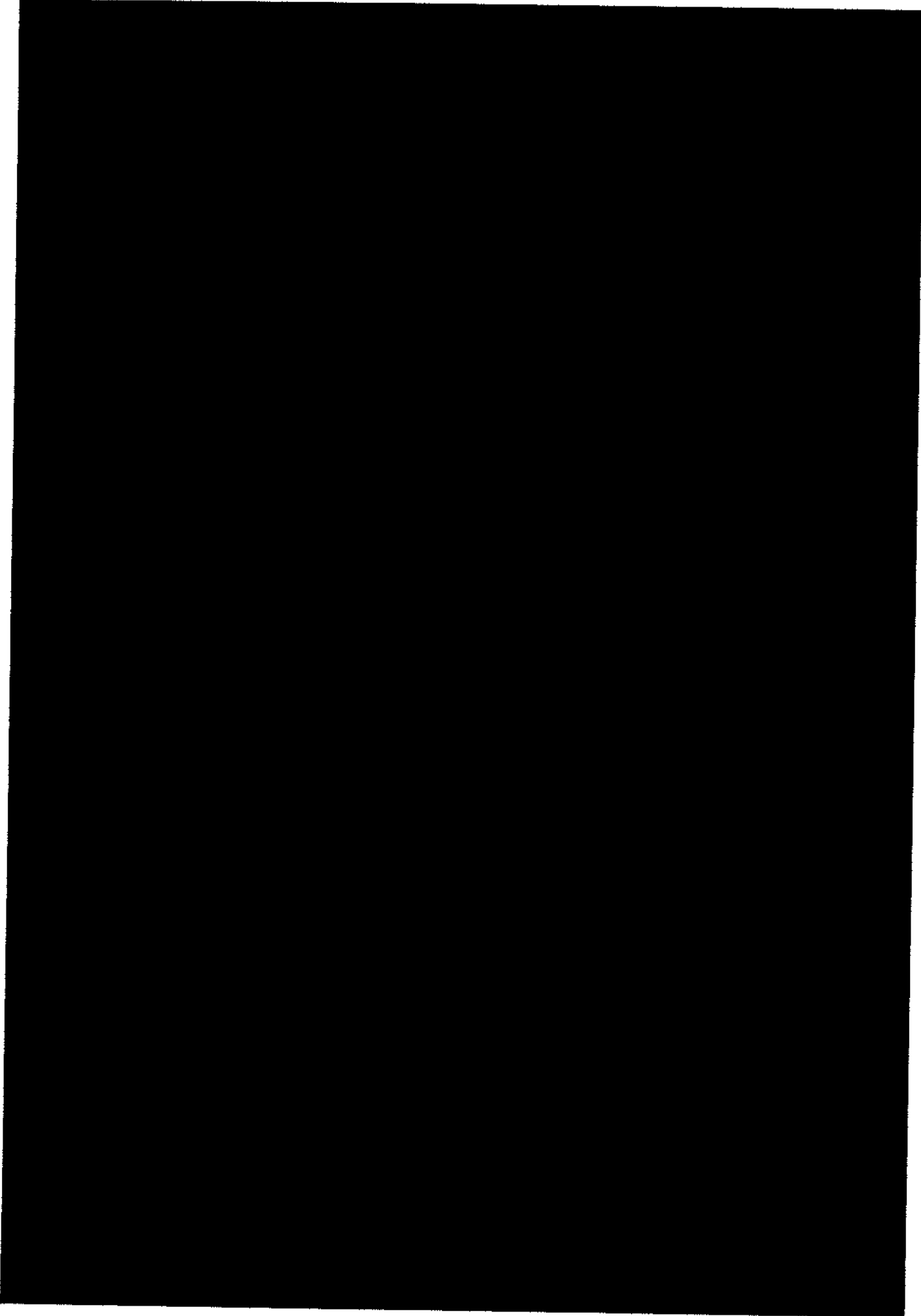
comply with the provisions of this Agreement.

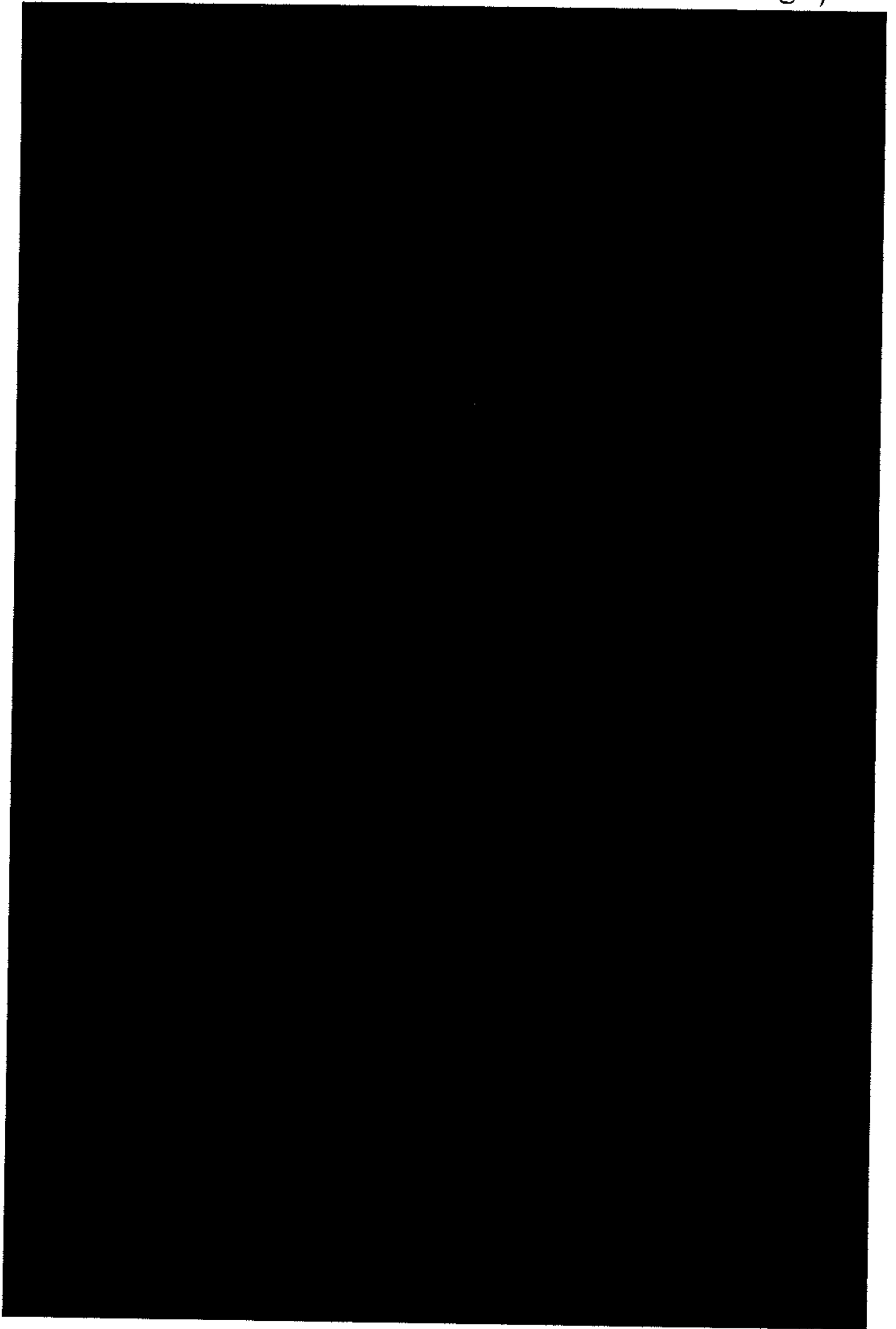
4. The obligations in this Agreement will not apply to any Confidential Information:
 - i in the Contractor's possession (with full right to disclose) before receiving it from the Client; or
 - ii which is or becomes public knowledge other than by breach of this clause; or
 - iii is independently developed by the Contractor without access to or use of the Confidential Information; or
 - iv is lawfully received from a third party (with full right to disclose).
5. The Contractor undertakes:
 - 5.1 to comply with all directions of the Client with regard to the use and application of all and any Confidential Information or data (including personal data as defined in the Data Protection Acts, 1988 and 2003);
 - 5.2 to comply with all directions as to local security arrangements deemed reasonably necessary by the Client including, if required, completion of documentation under the Official Secrets Act, 1963 and comply with any vetting requirements of the Client including by police authorities;
 - 5.3 upon termination of the Mini-Competition (or Contract) for whatever reason to furnish to the Client, all Confidential Information or at the written direction of the Client to destroy in a secure manner all (or such part or parts thereof as may be identified by the Client) Confidential Information in its possession and shall erase any Confidential Information held by the Contractor in electronic form. The Contractor will upon request furnish a certificate to that effect should the Client so request in writing. As an exception to its obligations under this clause 5.3 the Contractor may retain one copy of the Confidential Information, in paper form, in the Contractor's legal files for the purpose of ensuring compliance with its obligations under this Agreement. For the avoidance of doubt "document" includes documents stored on a computer storage medium and data in digital form whether legible or not; and
 - 5.4 to comply with the requirements of Data Protection law and such guidelines as may be issued by the Data Protection Commissioner from time to time, including but not being limited to:
 - i Data Protection Acts, 1988 and 2003 and
 - ii All EU requirements arising (including, but not limited to, provisions relating to the processing of data, ensuring the security of data and

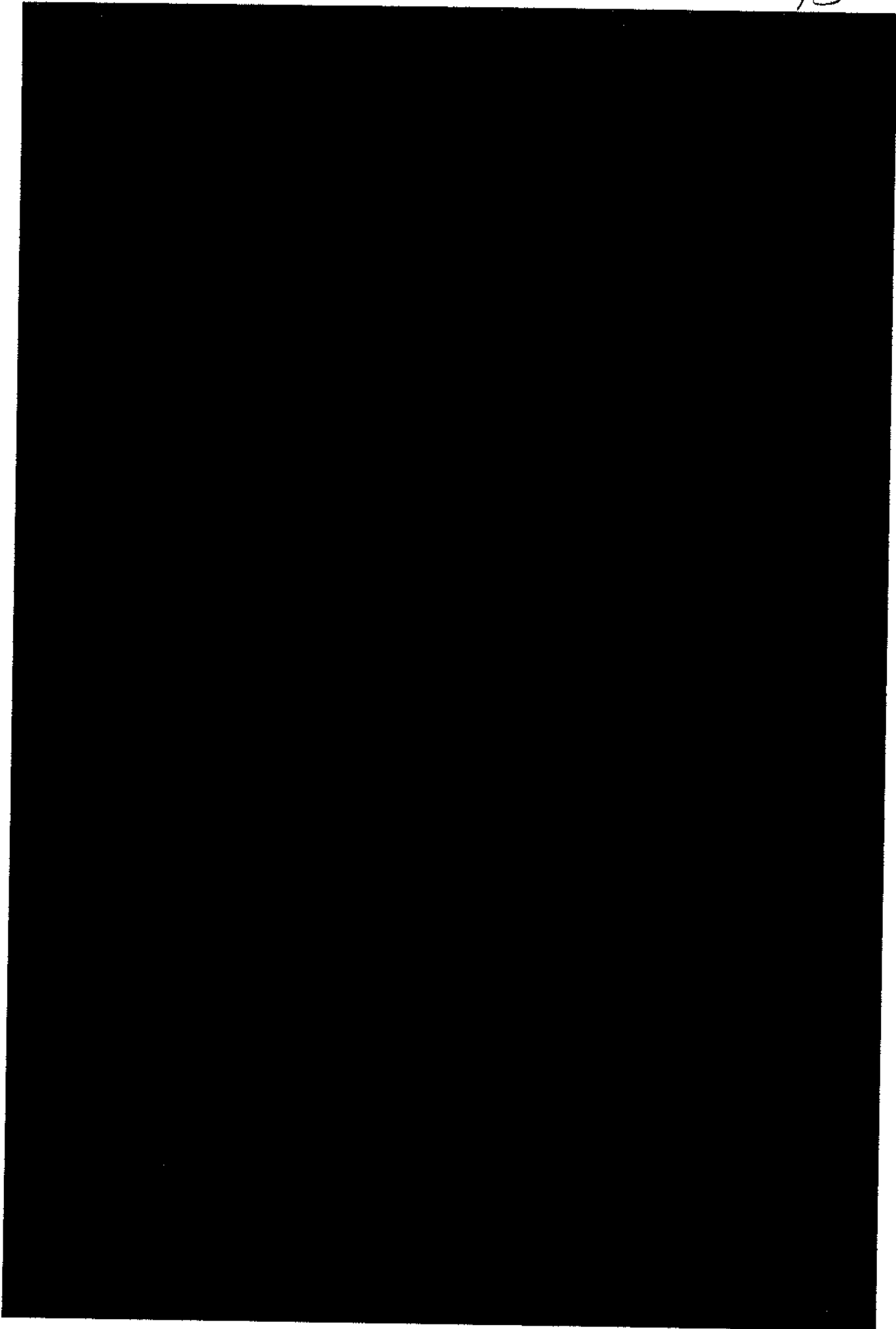
restrictions on transfers of data abroad) and any legislation and regulations implementing same.

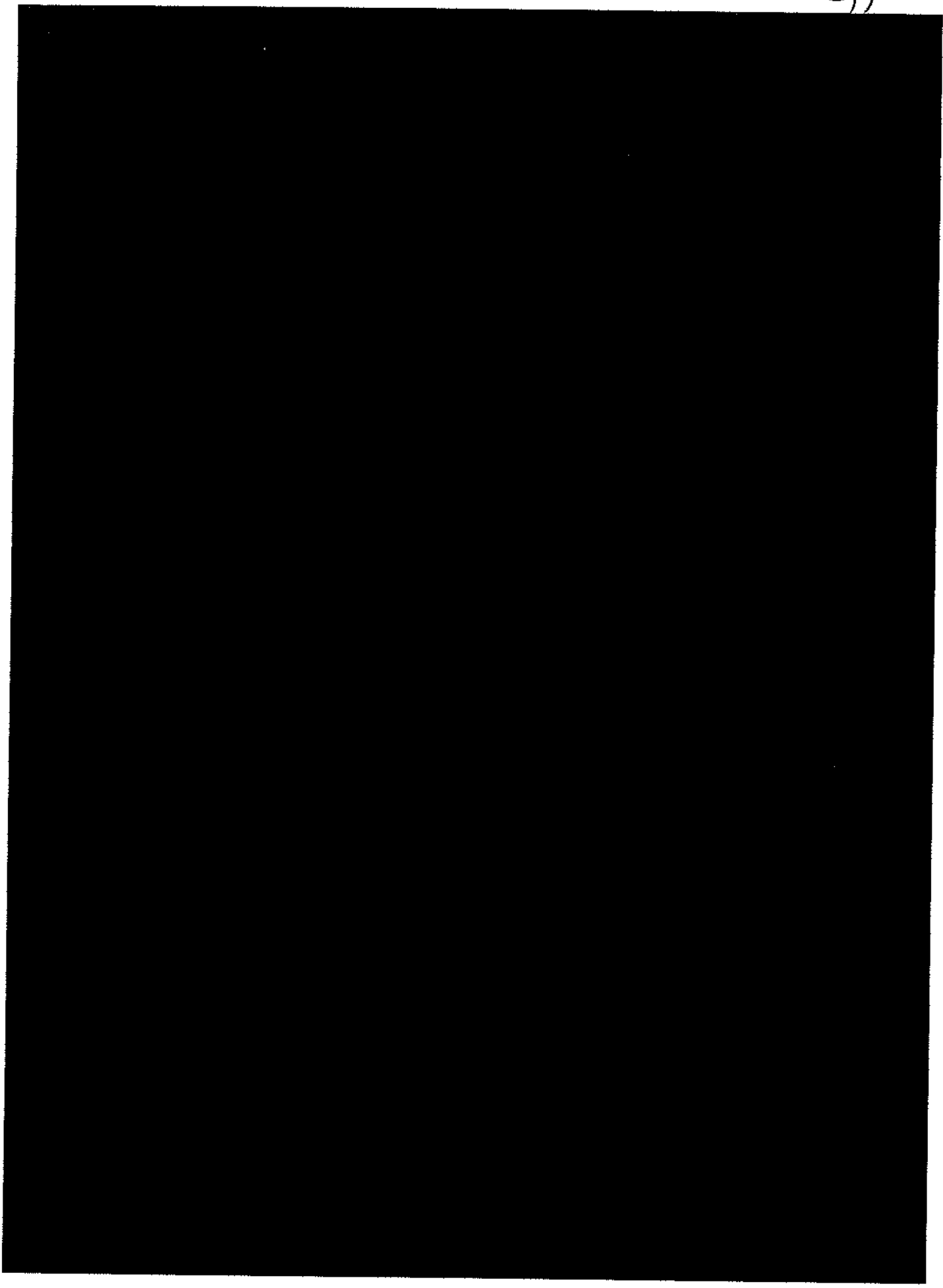
- 6. The Contractor shall not obtain any proprietary interest or any other interest whatsoever in the Confidential Information furnished to him by the Client and the Contractor so acknowledges and confirms.
- 7. The Contractor shall, in the performance of the Contract, access only such hardware, software, infrastructure, or any part of the Client's databases, data or ICT system(s) as may be necessary for the purposes of the Mini-Competition (and obligations thereunder or arising therefrom) and only as directed by the Client and in the manner agreed in writing between the Parties.
- 8. The Contractor agrees that this Agreement will continue in force notwithstanding any court order relating to the Mini-Competition or termination of the Framework Agreement or termination of the Contract (if awarded) for any reason.
- 9. The Contractor agrees that this Agreement shall in all aspects be governed by and construed in accordance with the laws of Ireland and the Contractor hereby further agrees that the courts of Ireland have exclusive jurisdiction to hear and determine any disputes arising out of or in connection with this Agreement.

<p>SIGNED for and on behalf of the Client</p> <p>(being a duly authorised officer)</p> <p>Witness</p>	<p>SIGNED for and on behalf of the Contractor</p> <p>Witness</p>
---	--









[Redacted]

From: [Redacted]
Sent: 15 March 2017 14:58
To: Kelly, Niall
Cc: Carolan, Therese
Subject: Emailing - External Audit of the Internal Audit Function within An Garda Síochána 150317 V1.3 1500.pdf
Attachments: External Audit of the Internal Audit Function within An Garda Síochána 150317 V1.3 1500.pdf

Niall/ Therese,

Logo updated.

Regards

[Redacted]

[Redacted]

Senior Consultant
KOSI Corporation Ltd

Tel: [Redacted]

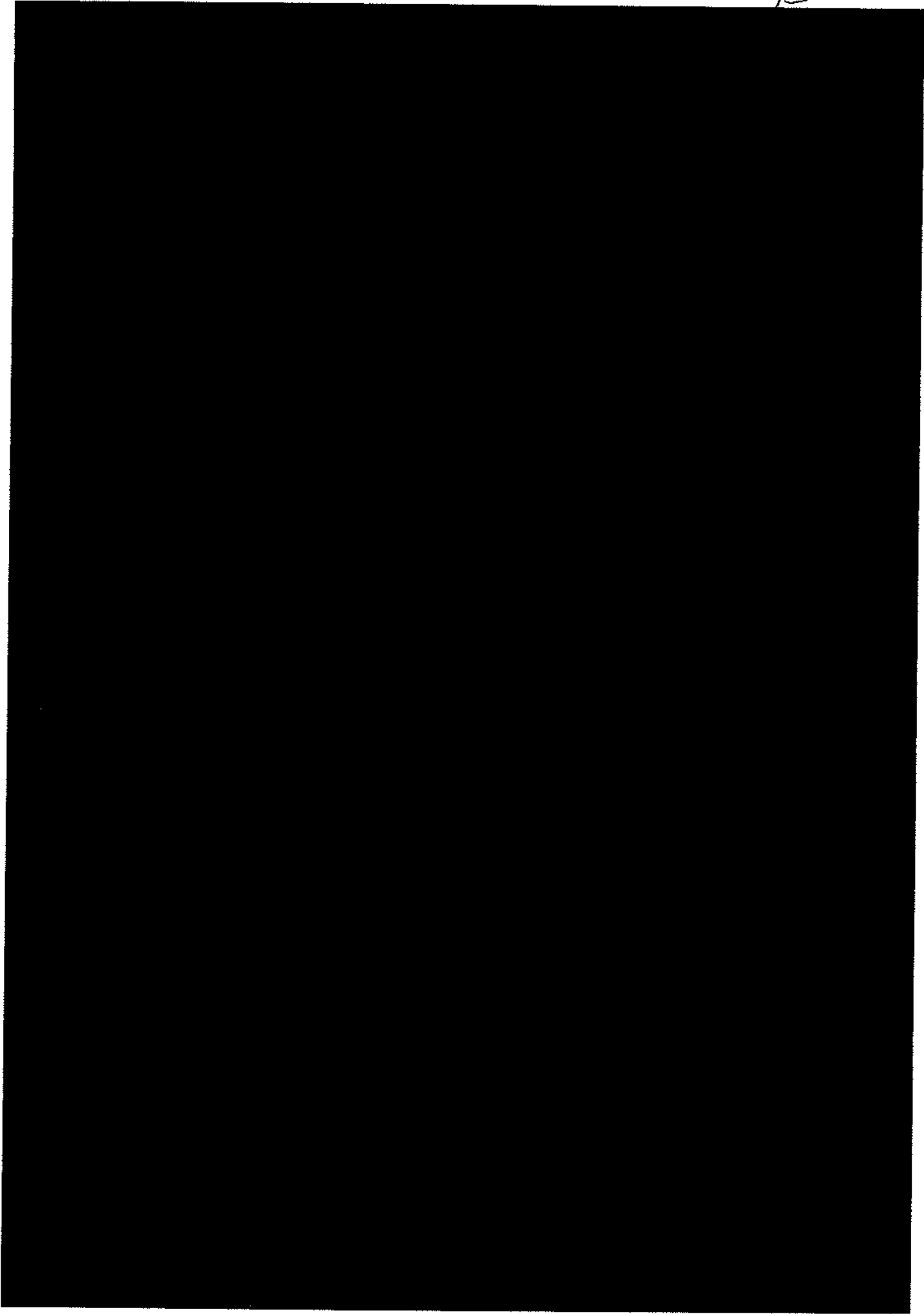
Web: www.kosicorp.com

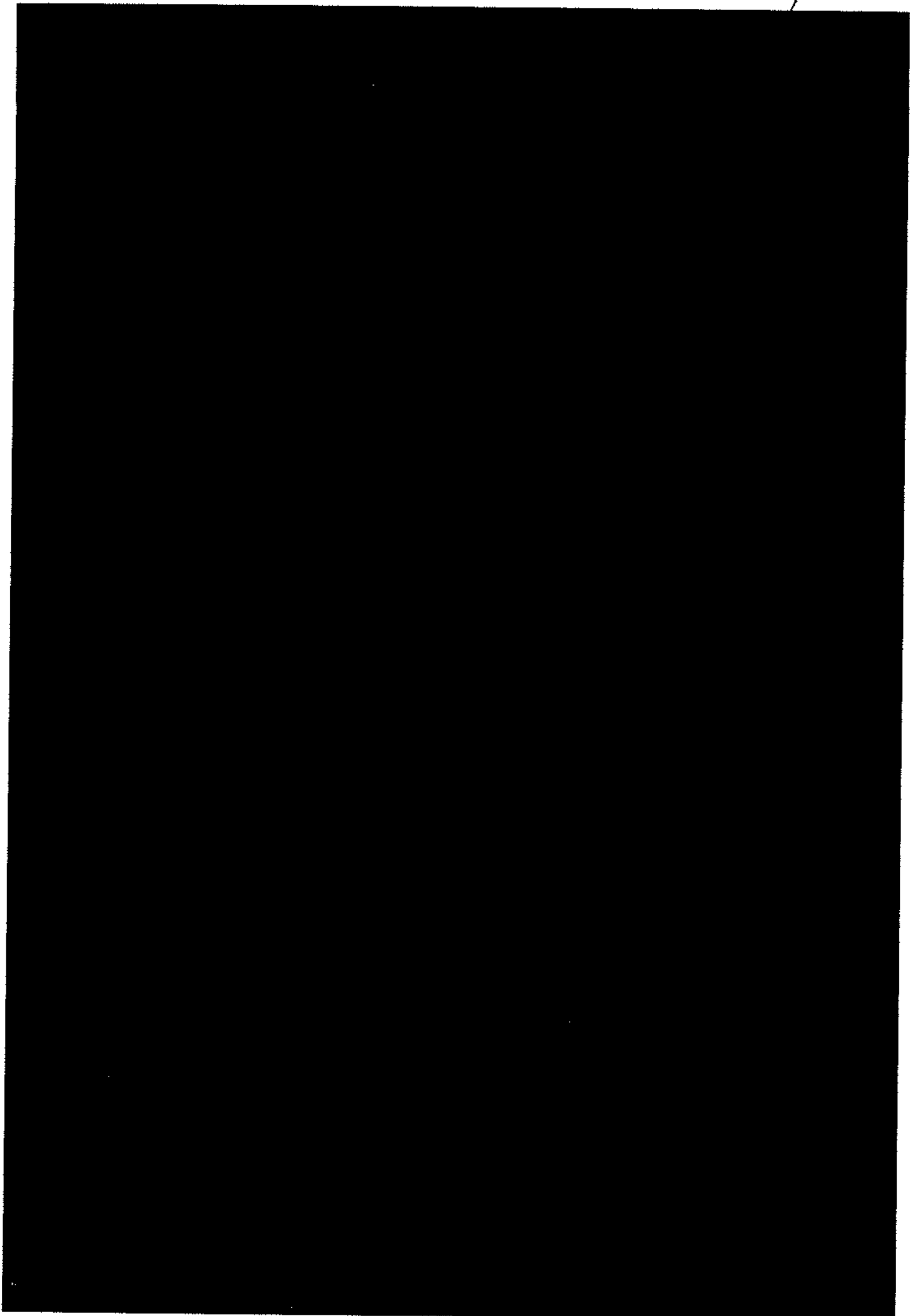
Email: [Redacted]

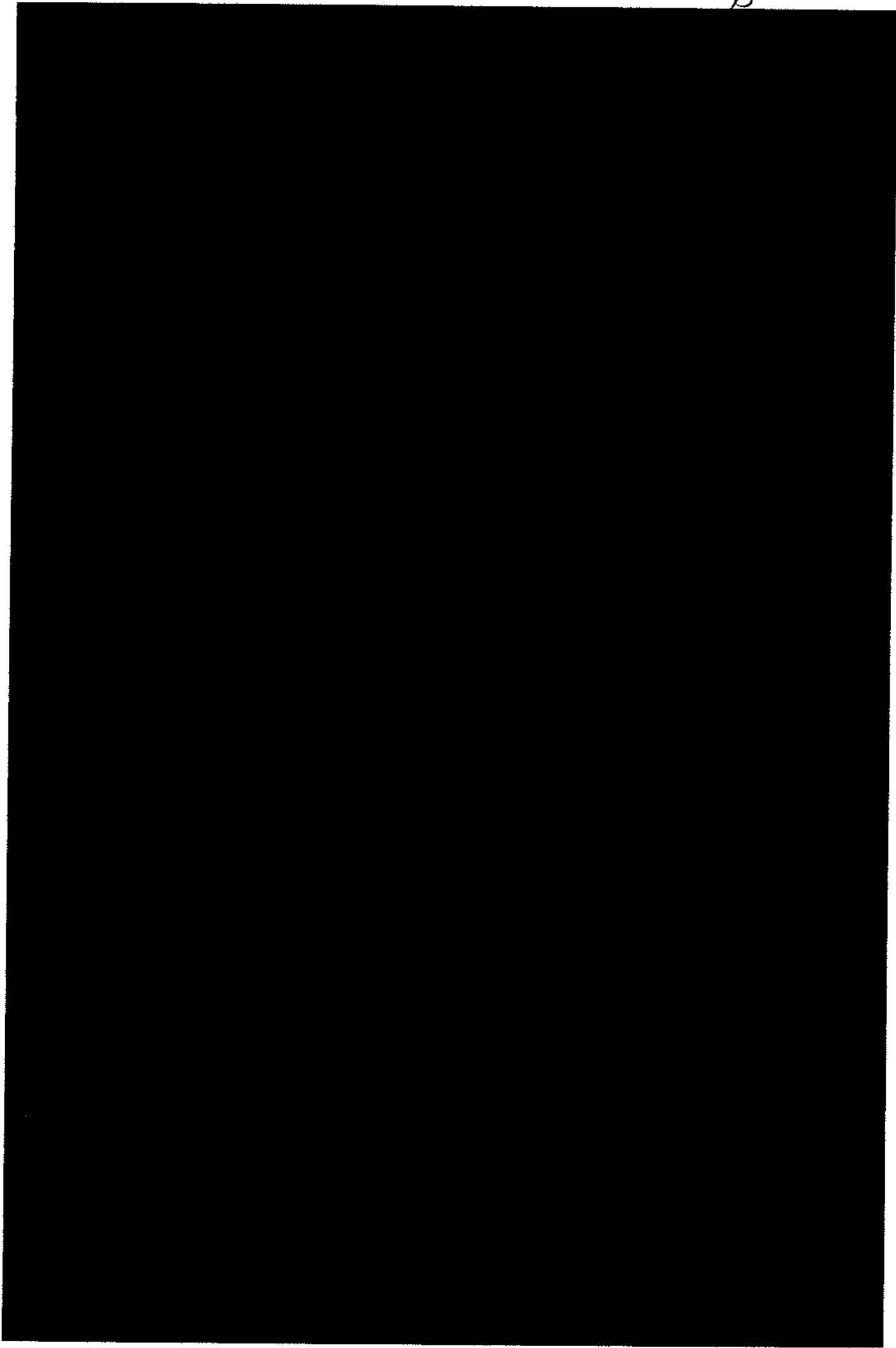
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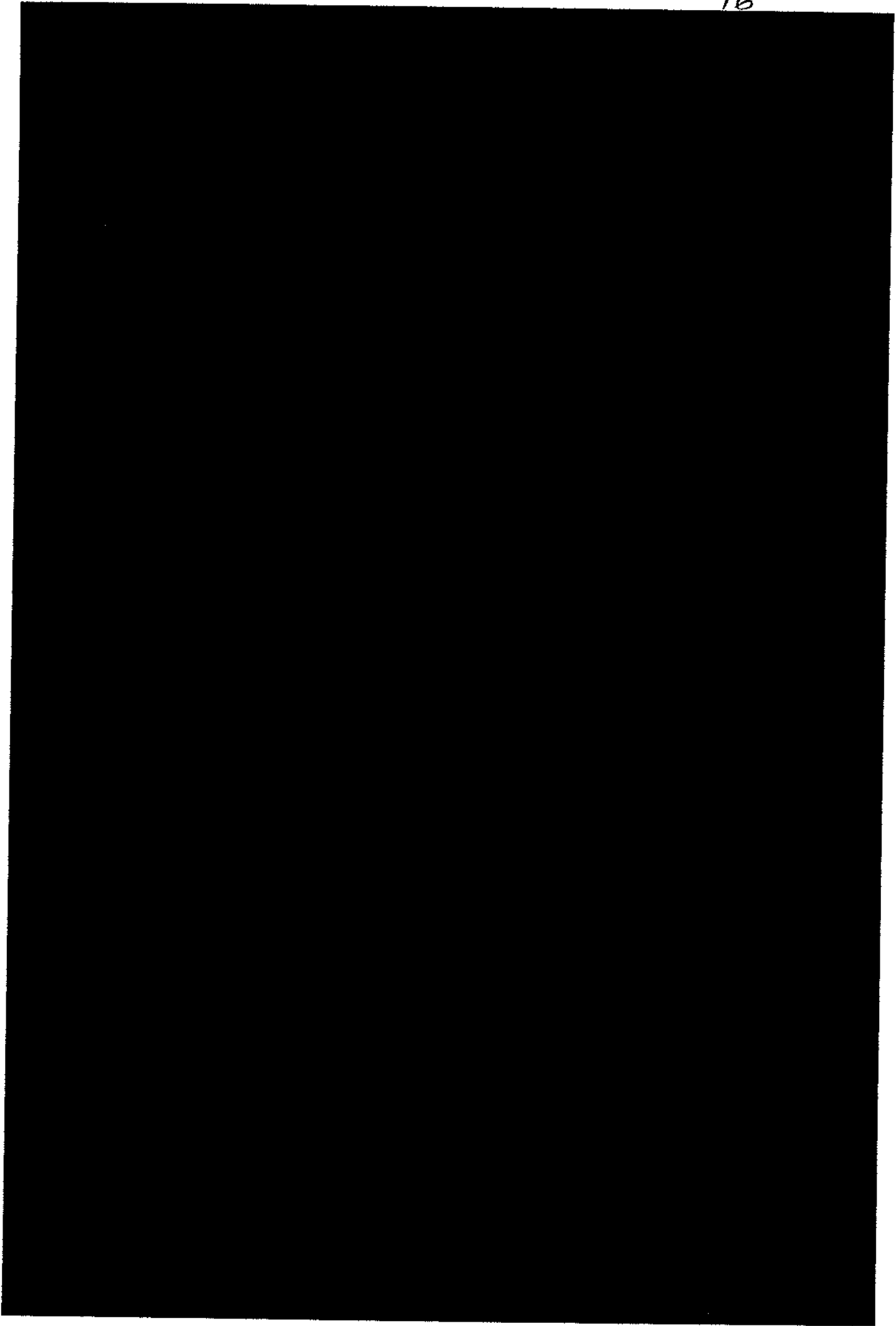
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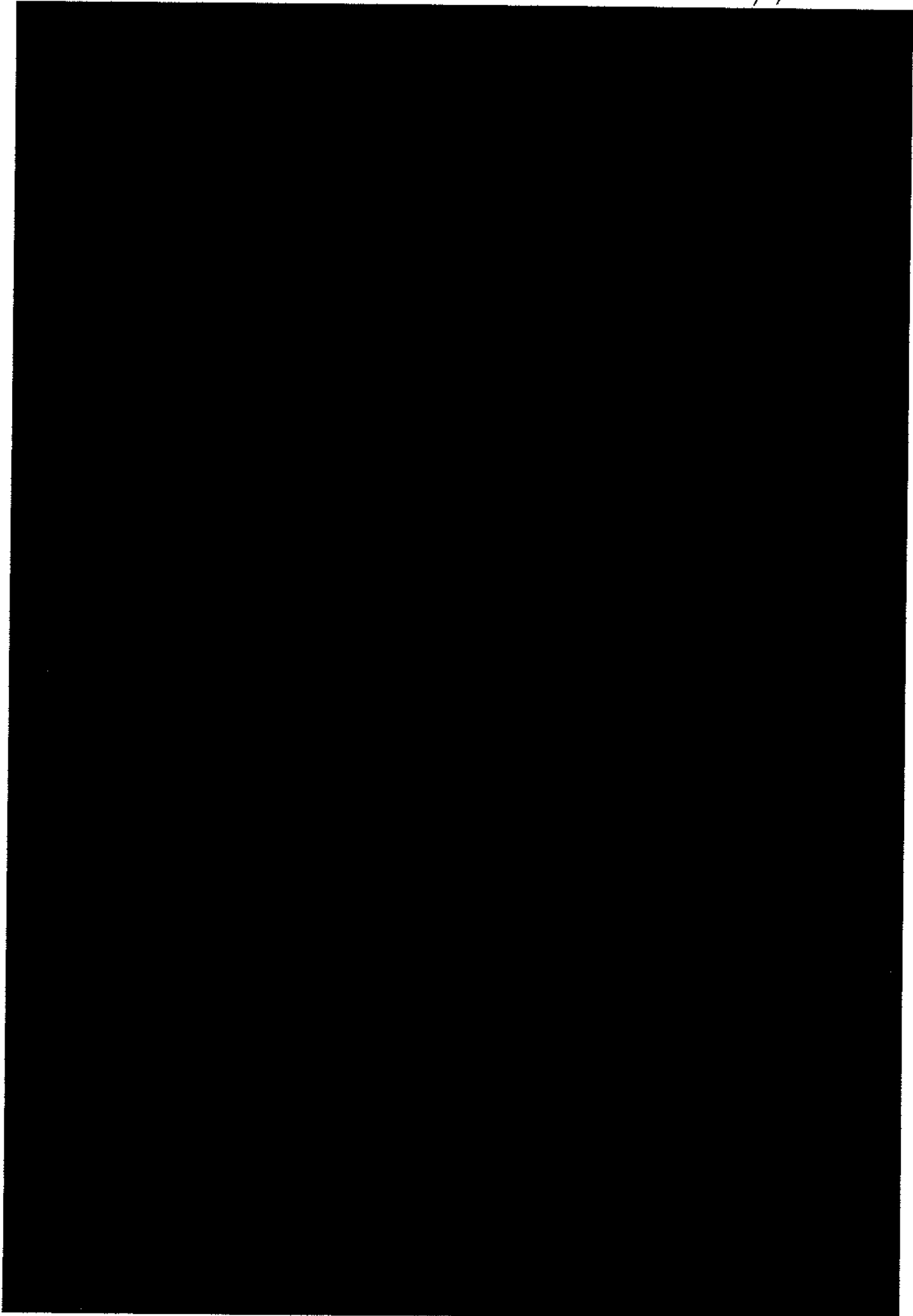
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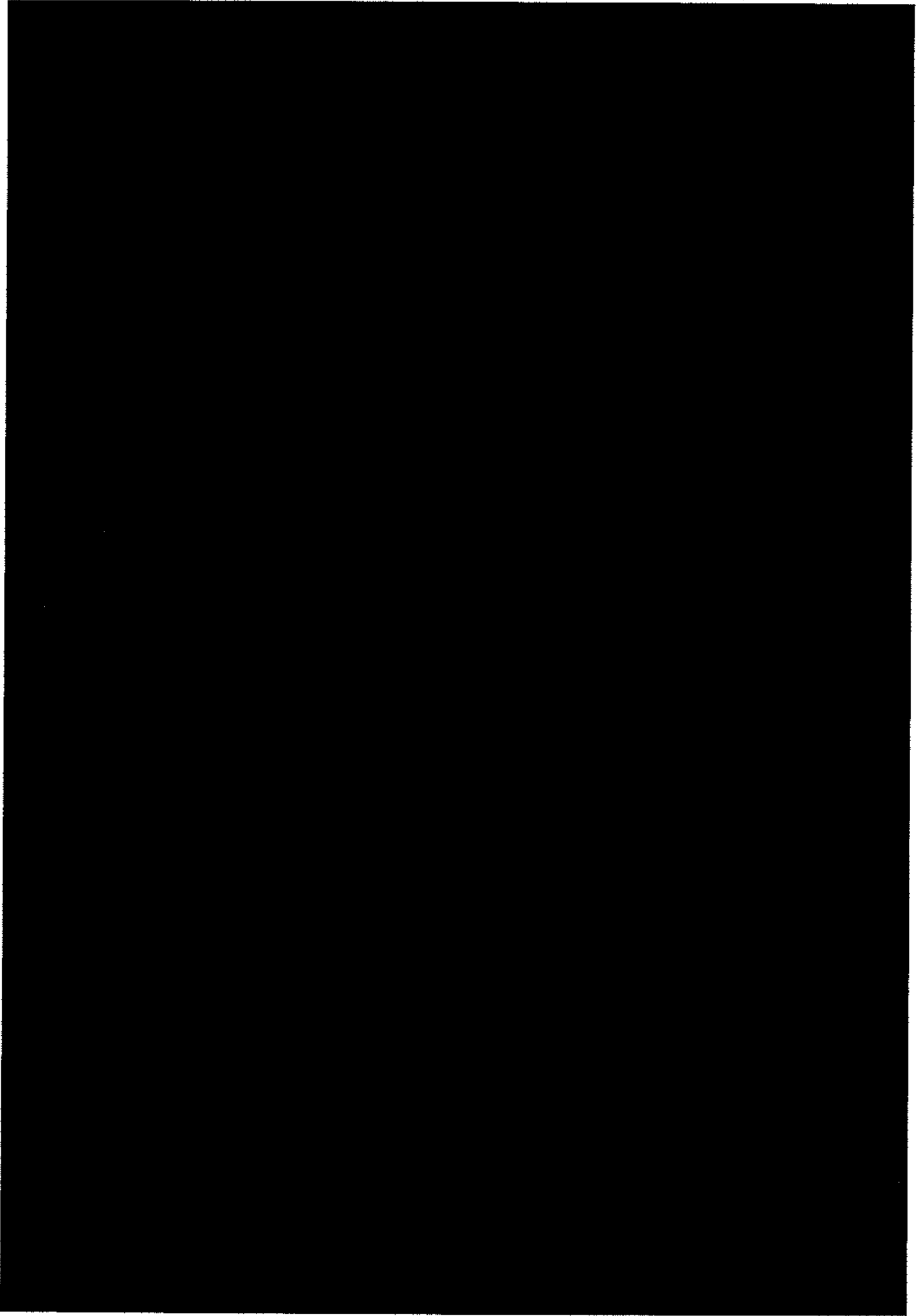


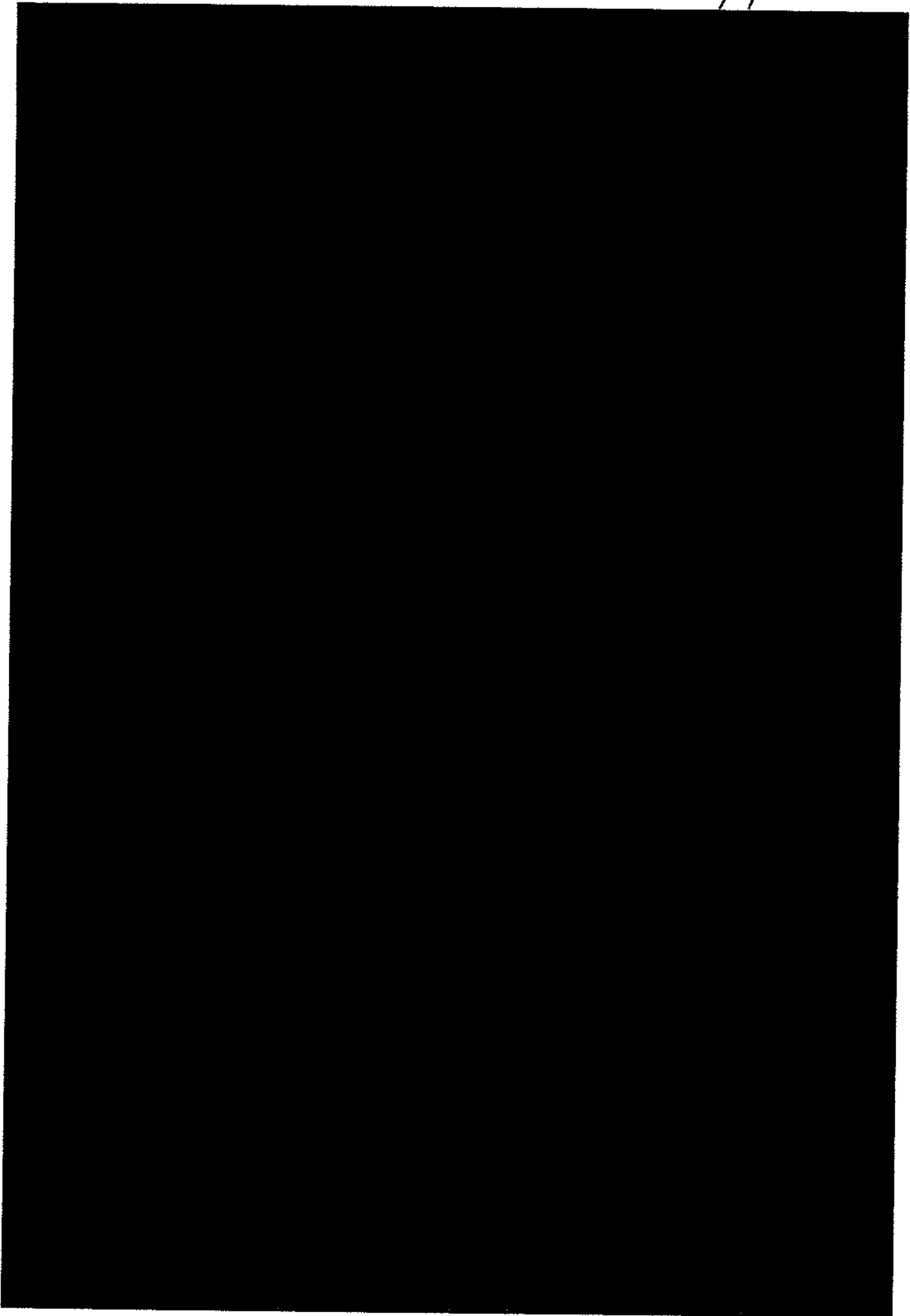


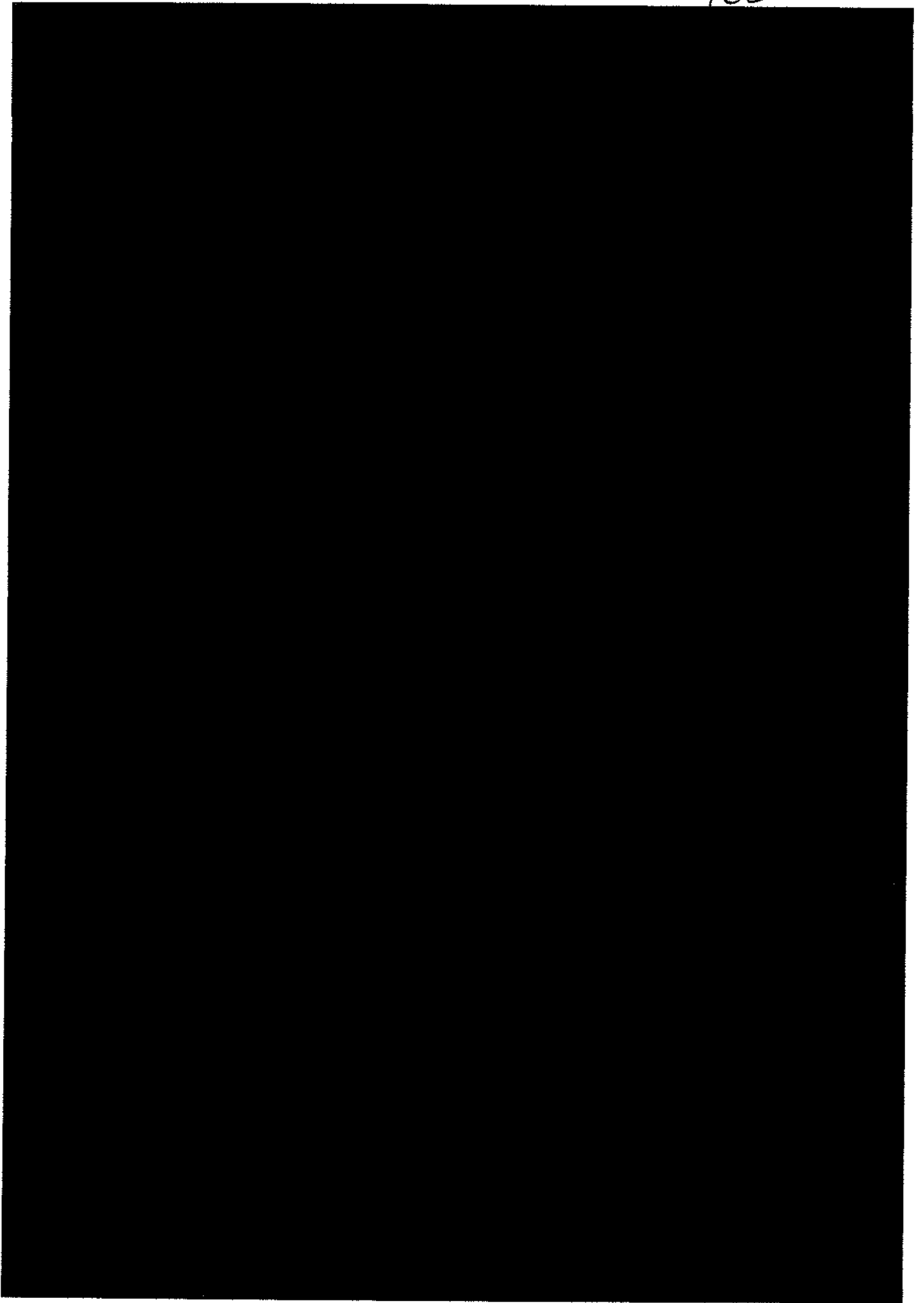


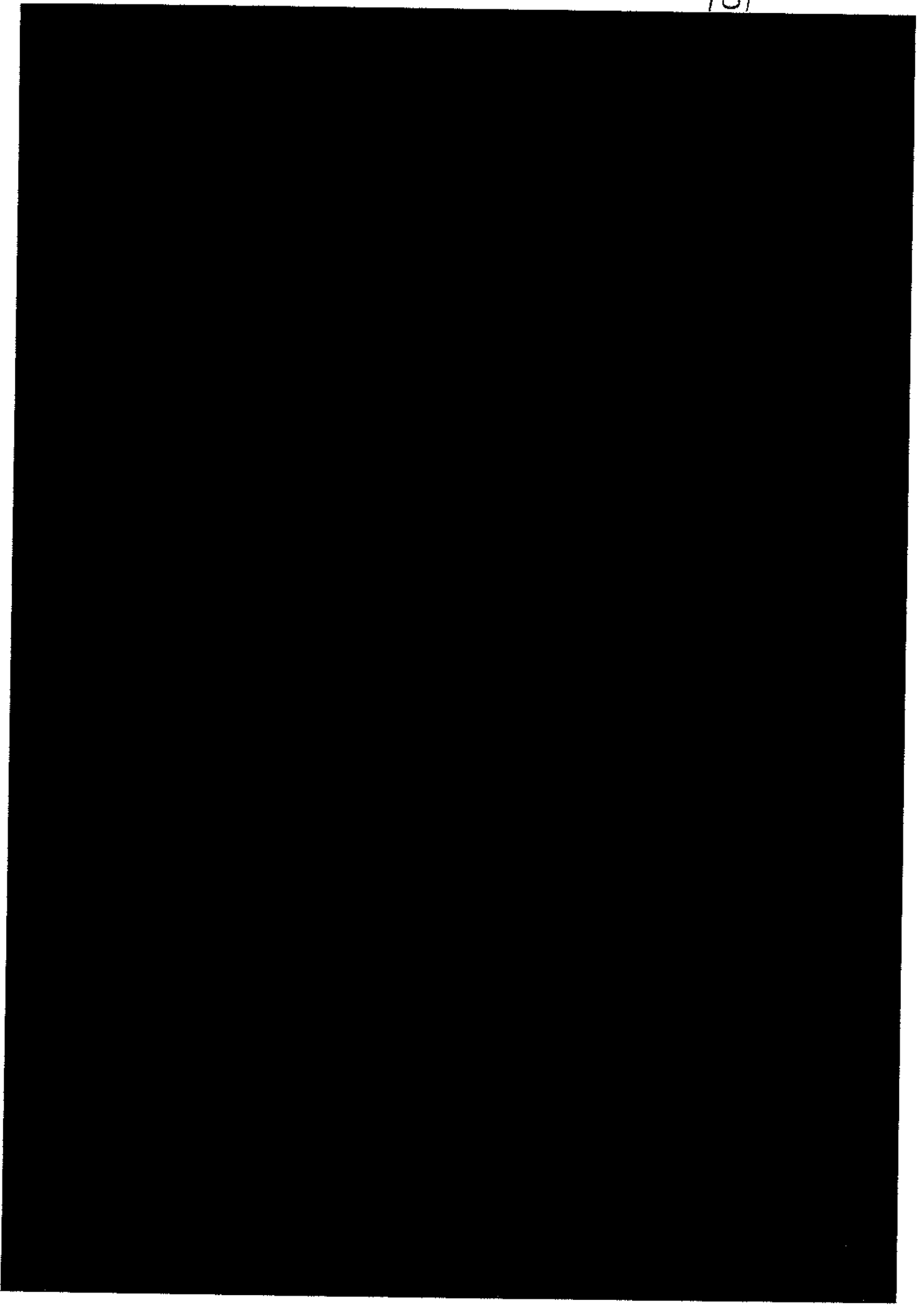


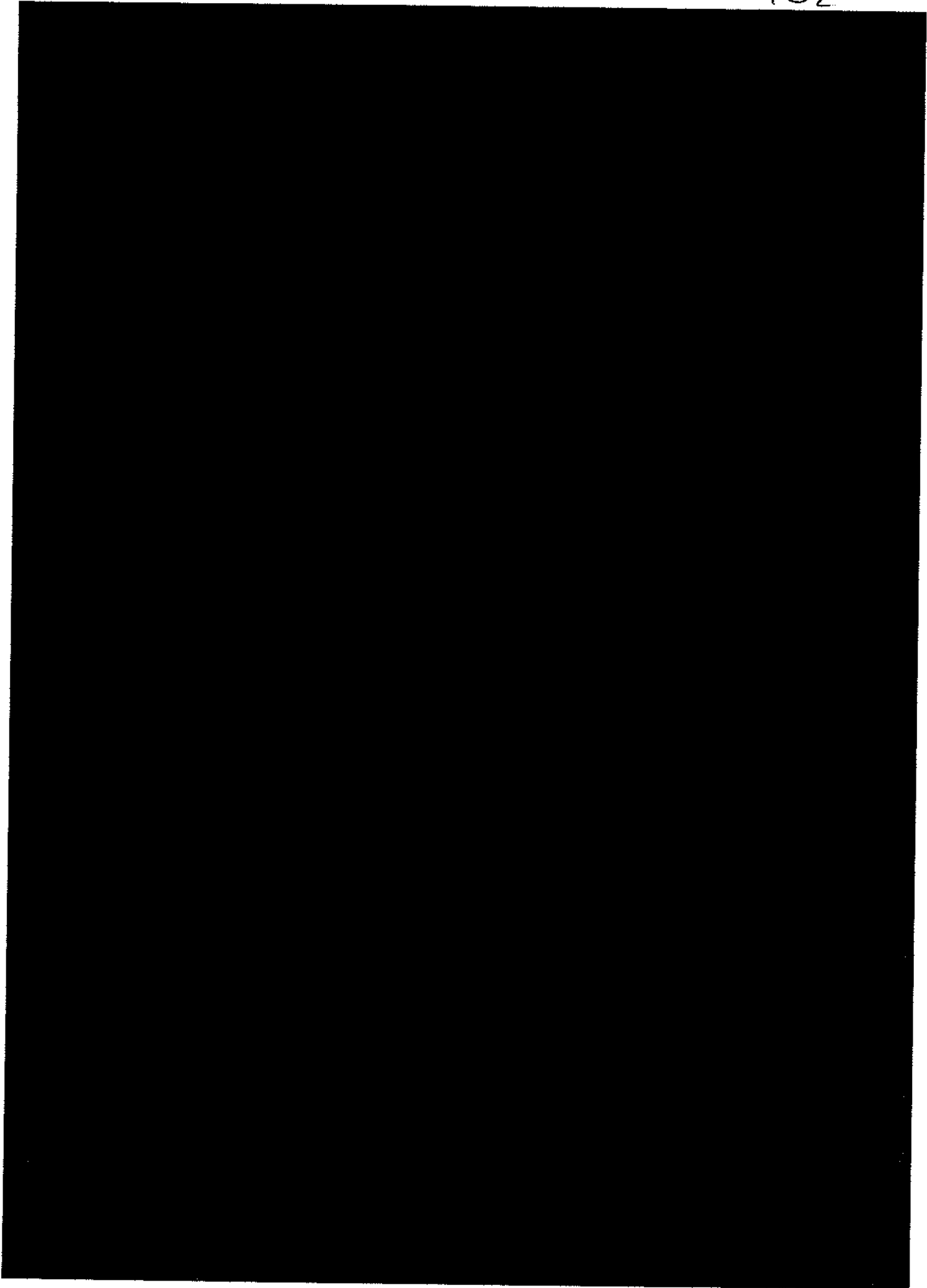


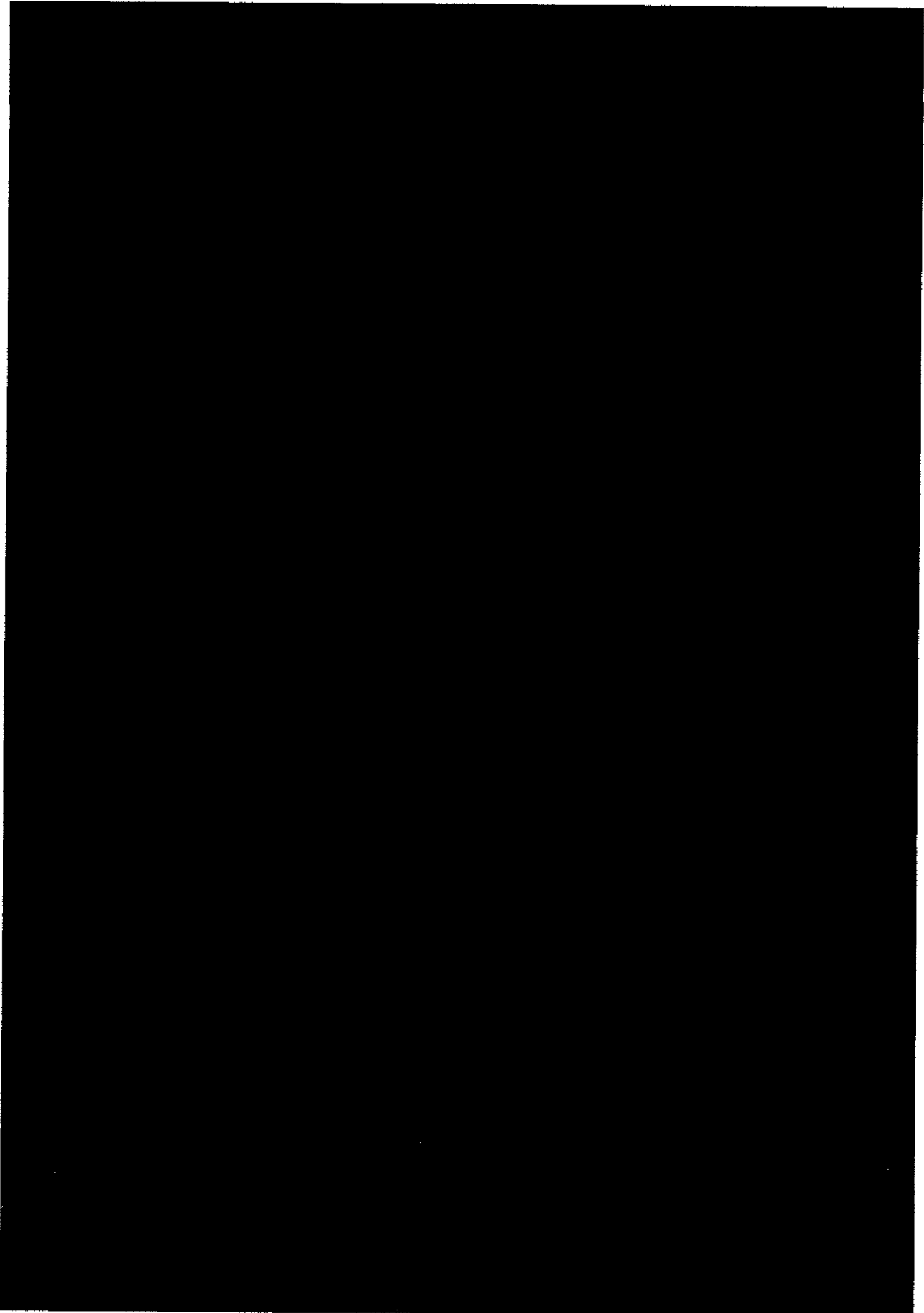


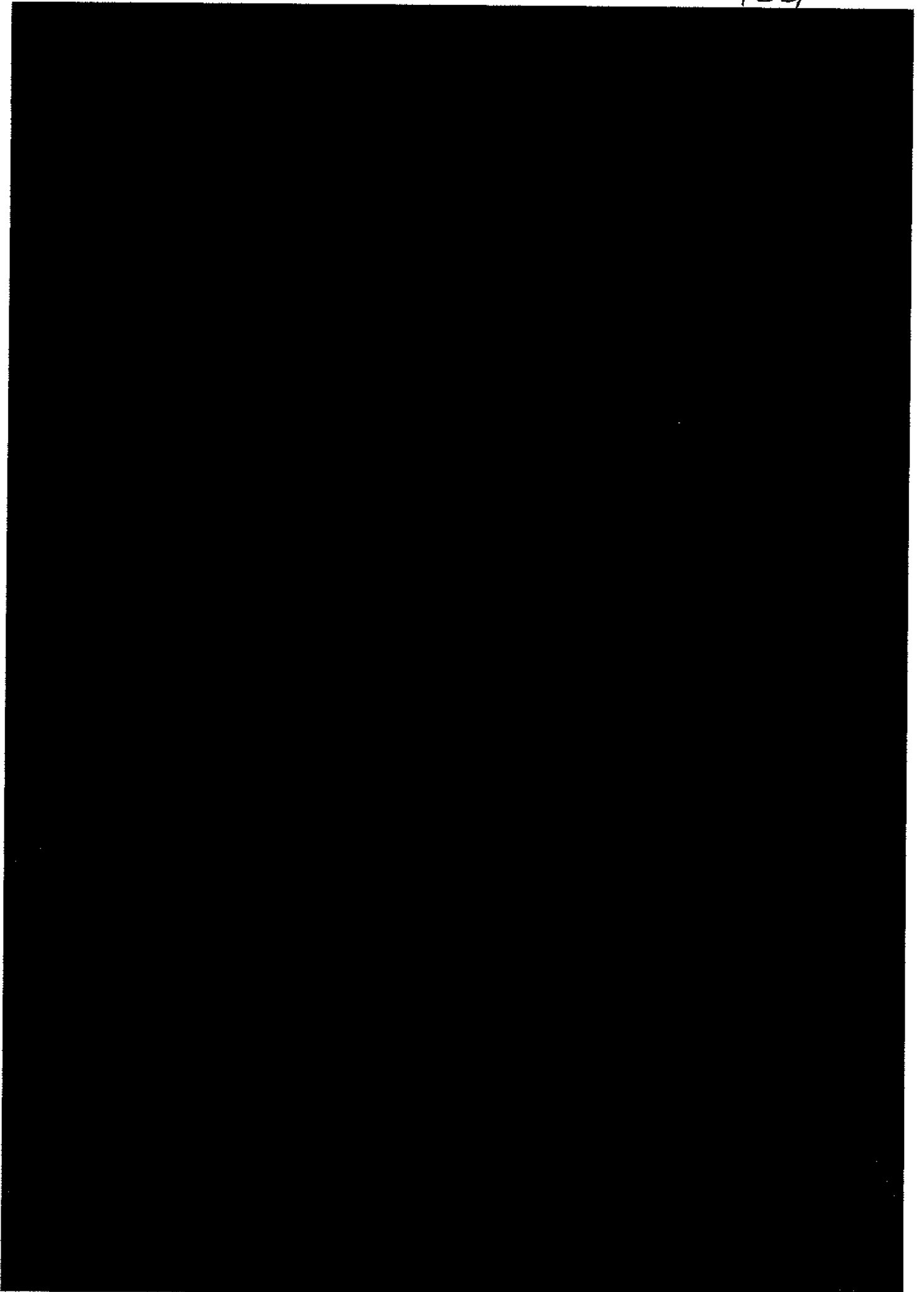


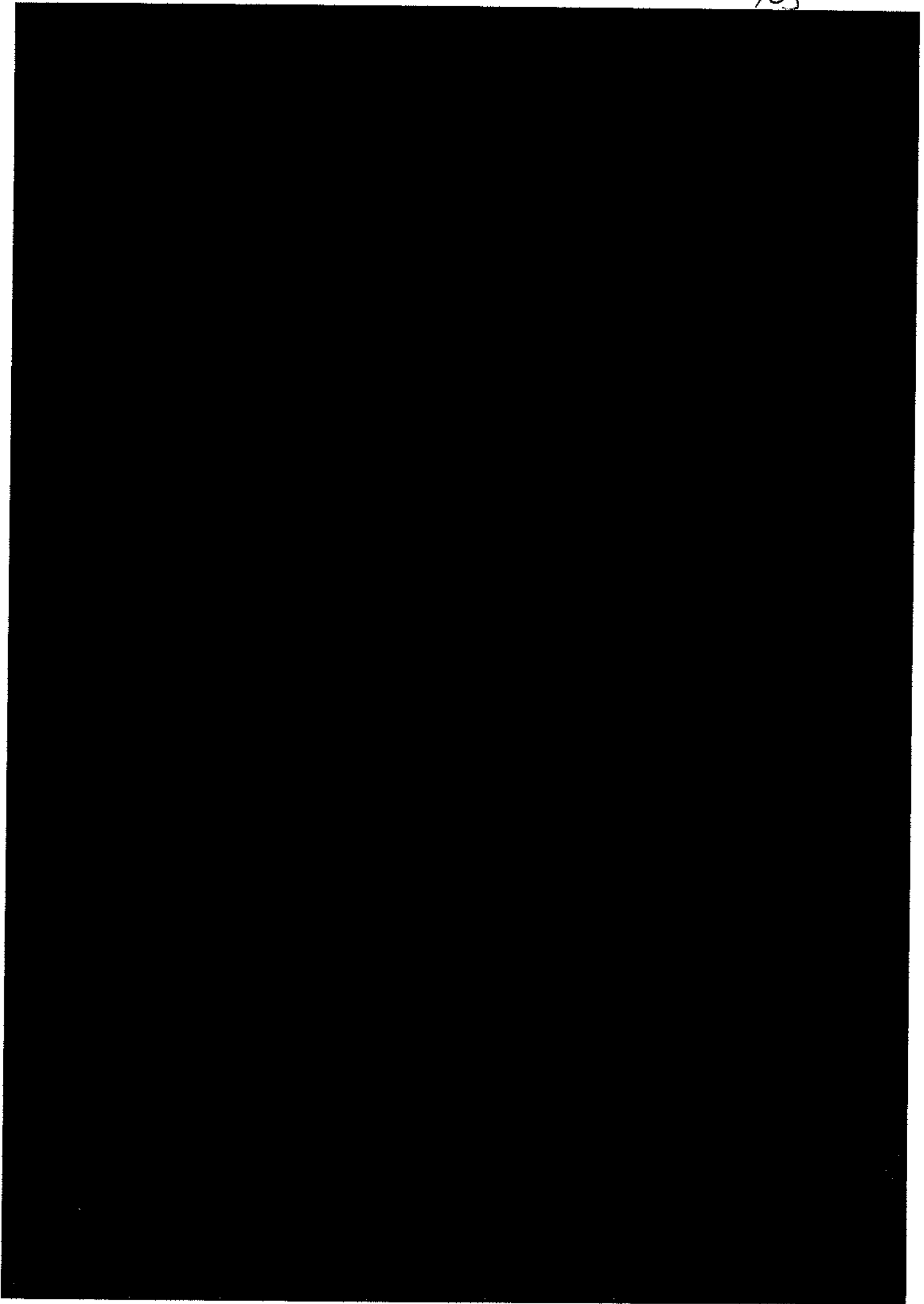


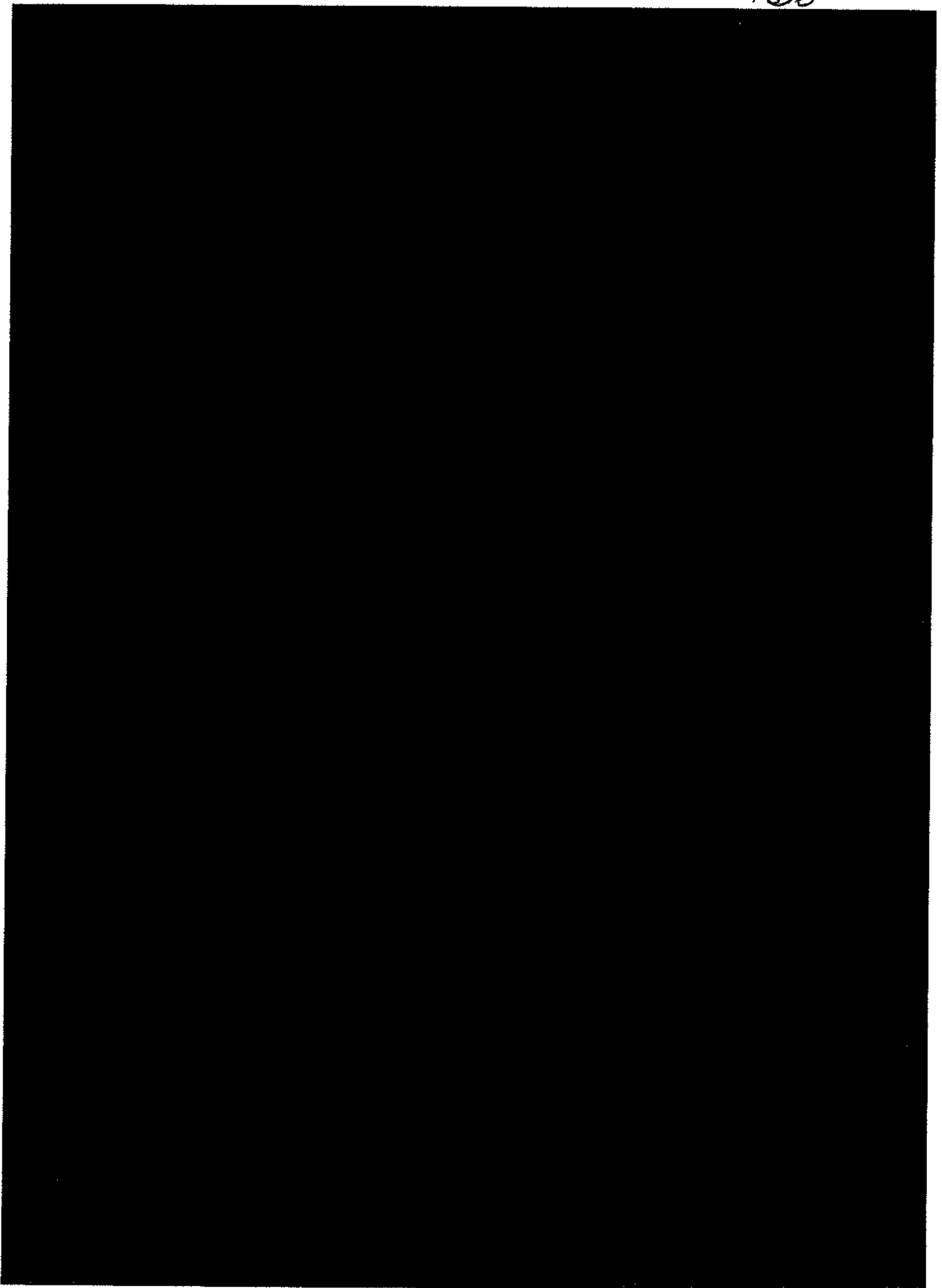


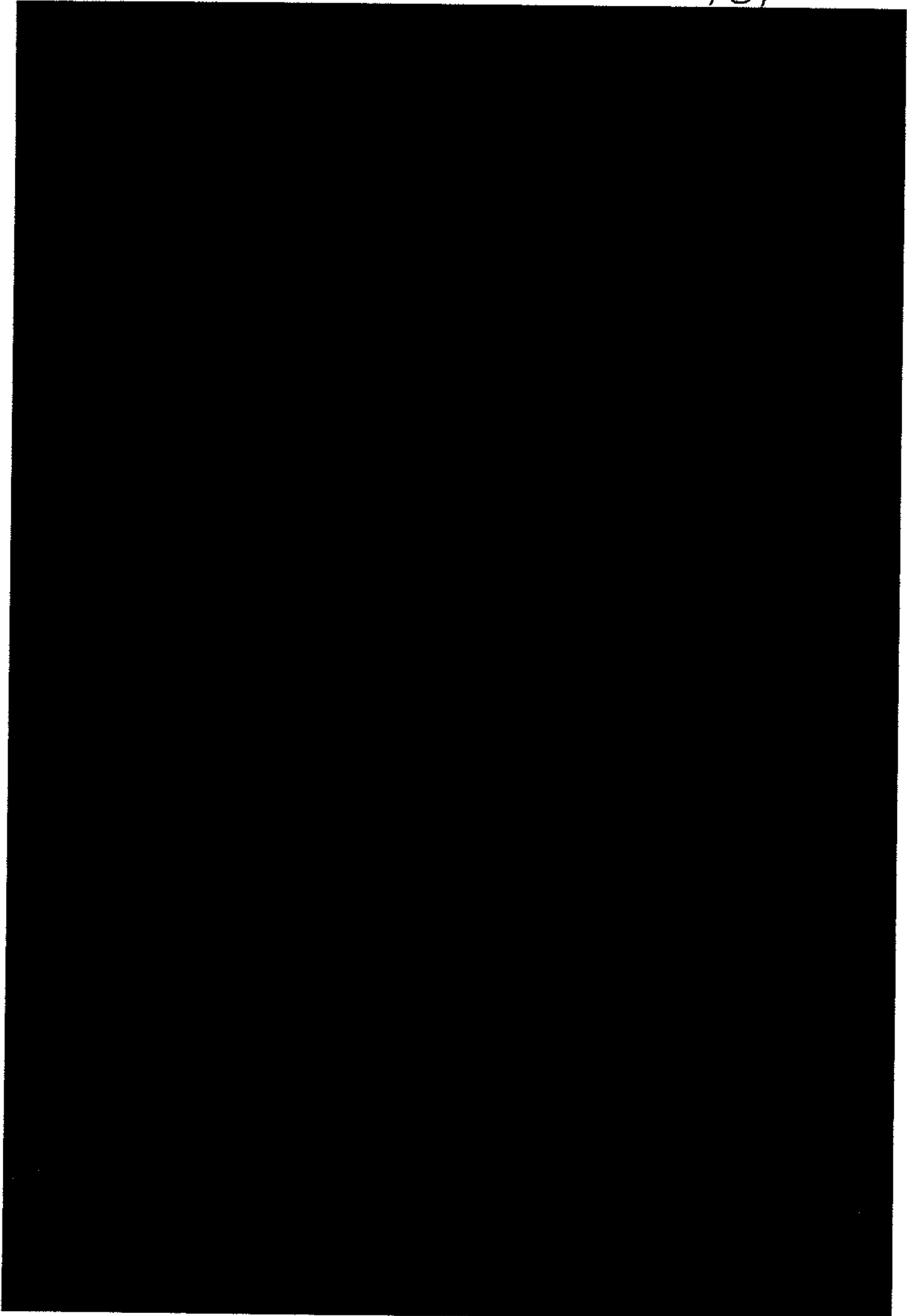


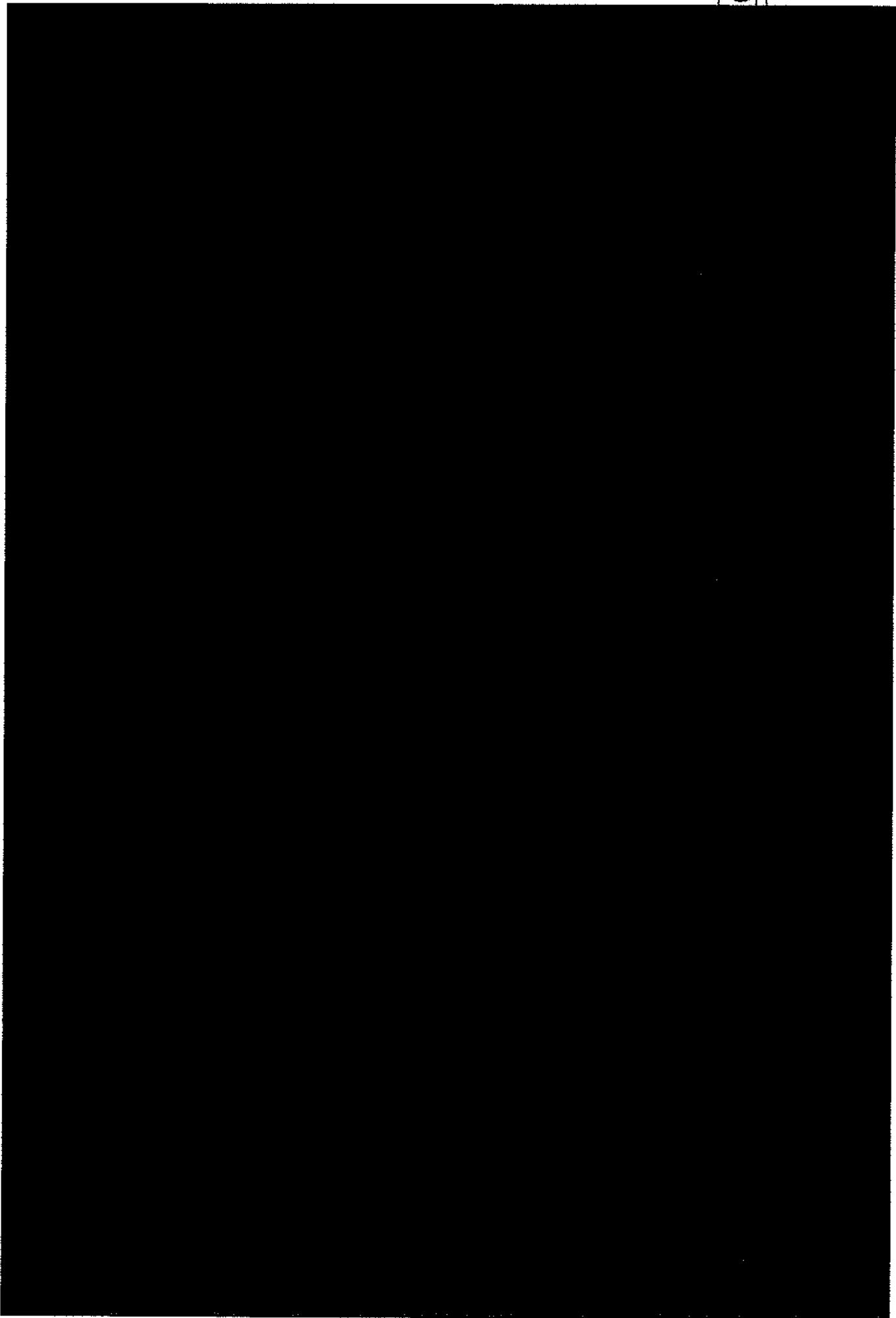


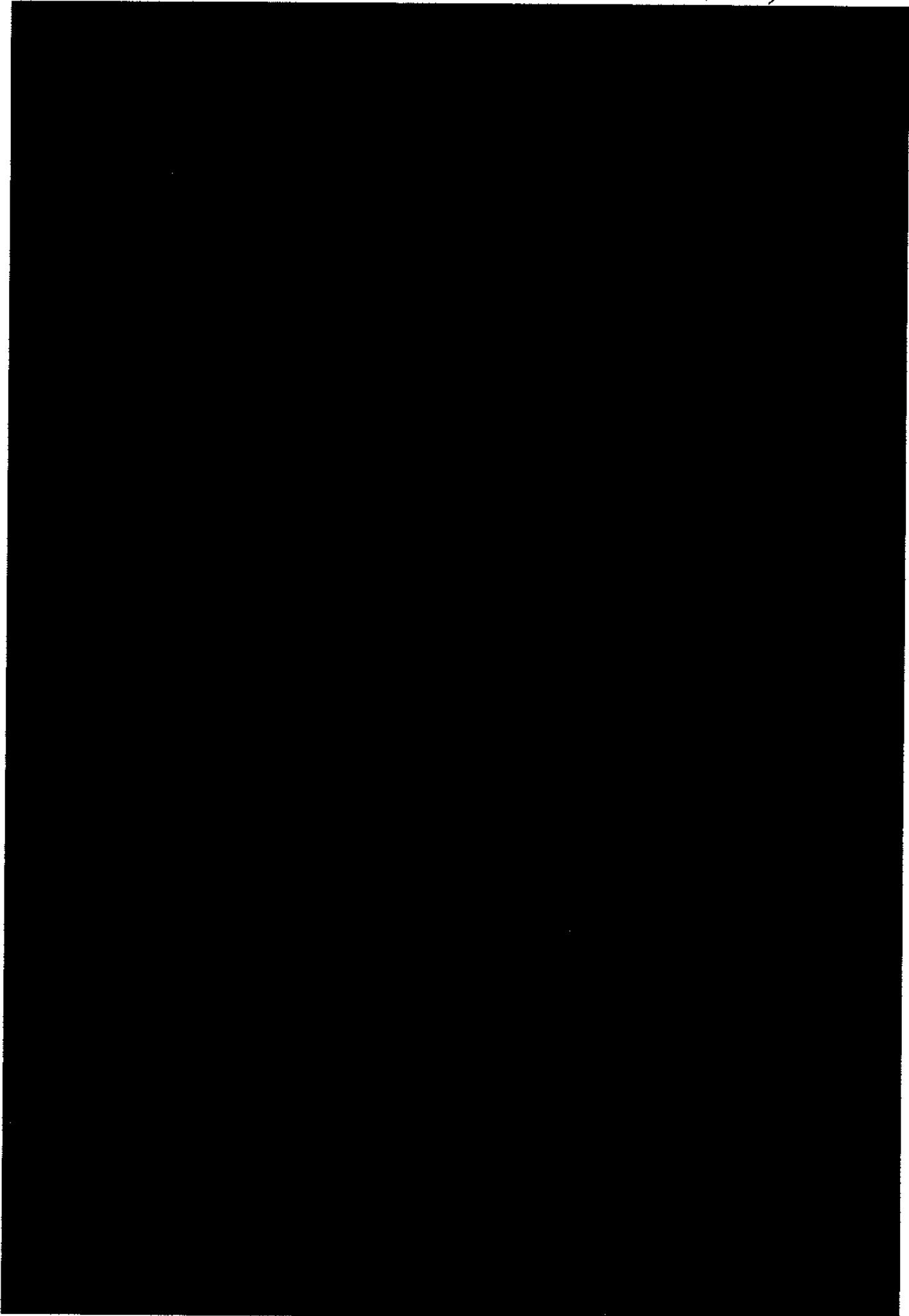


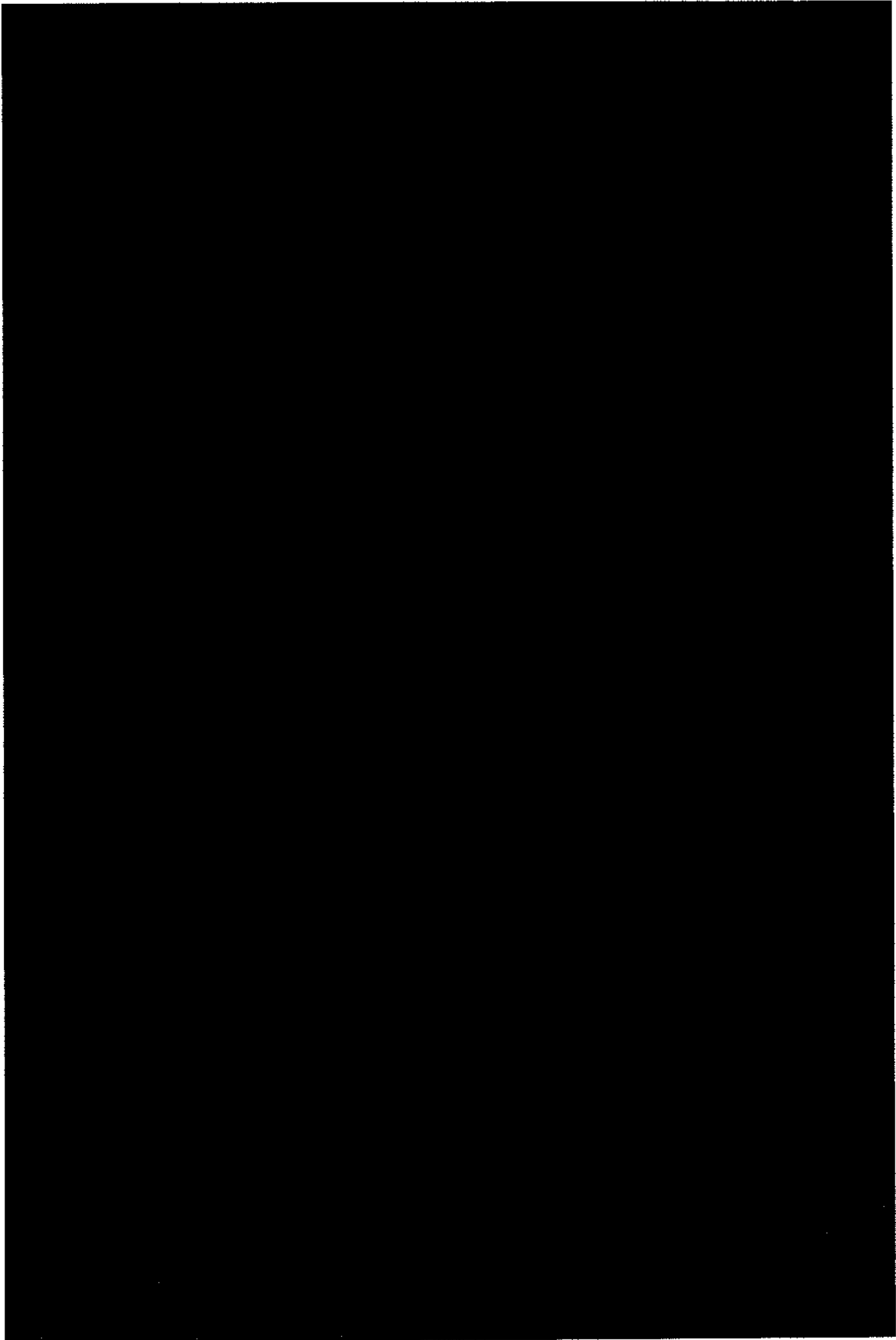


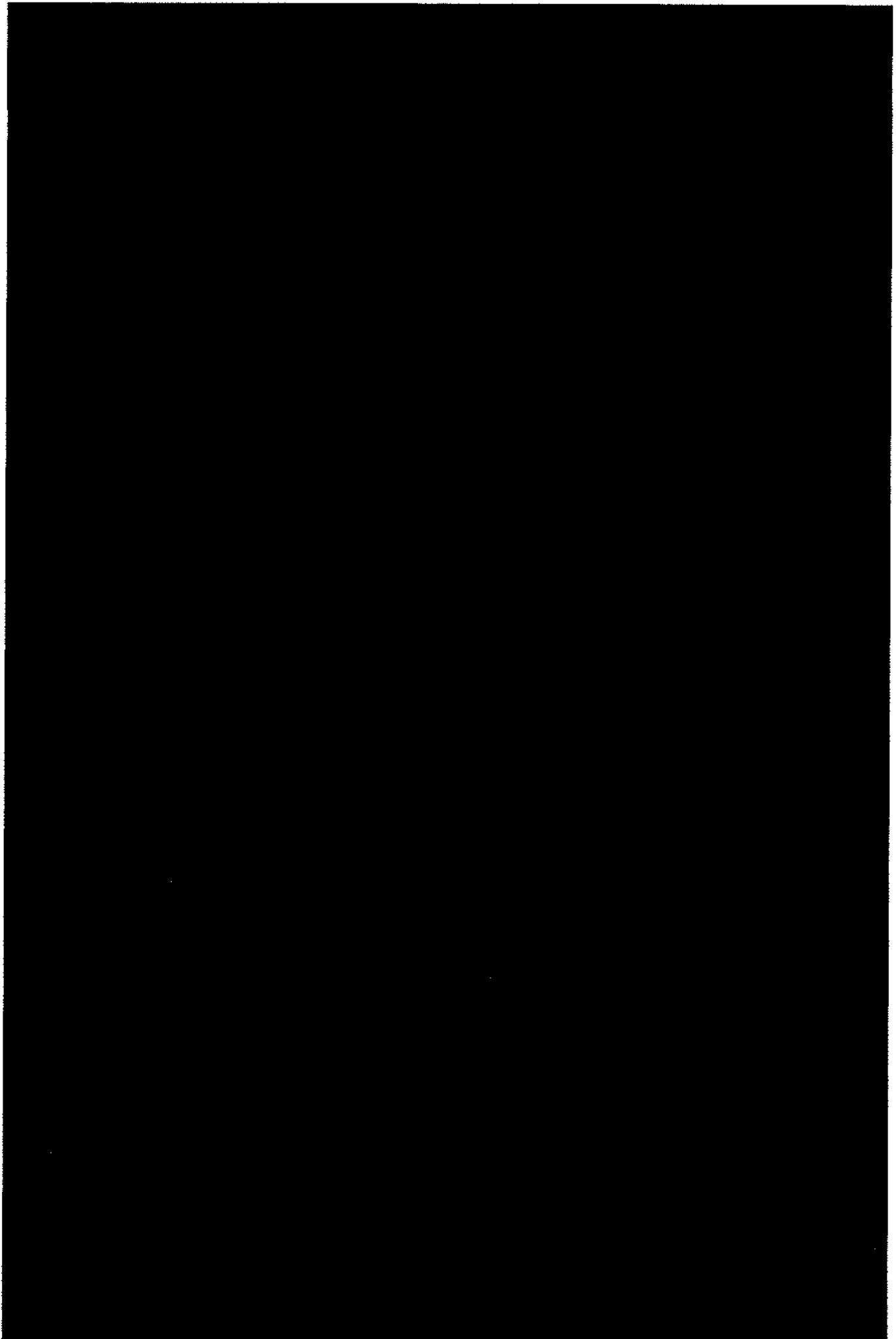


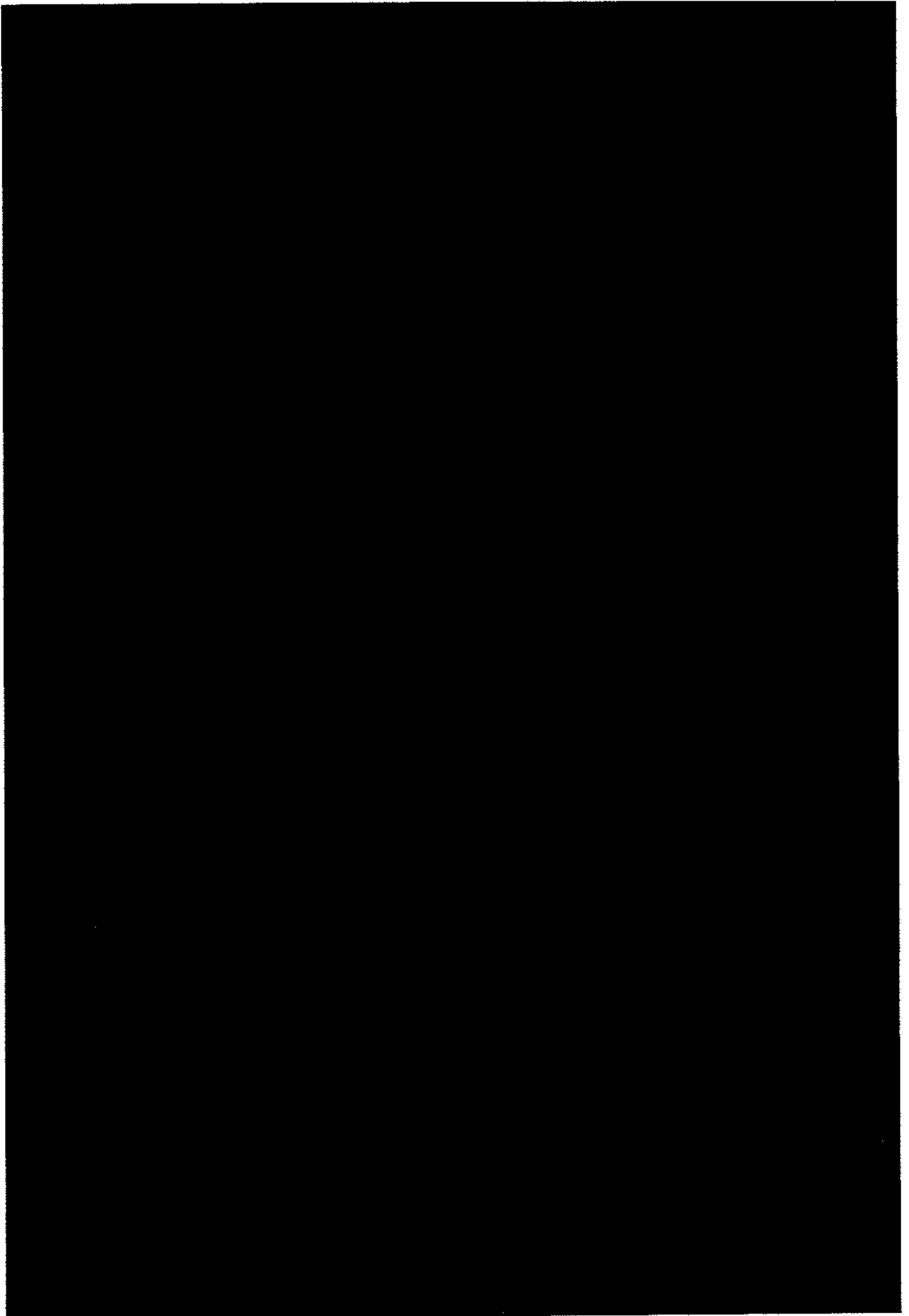


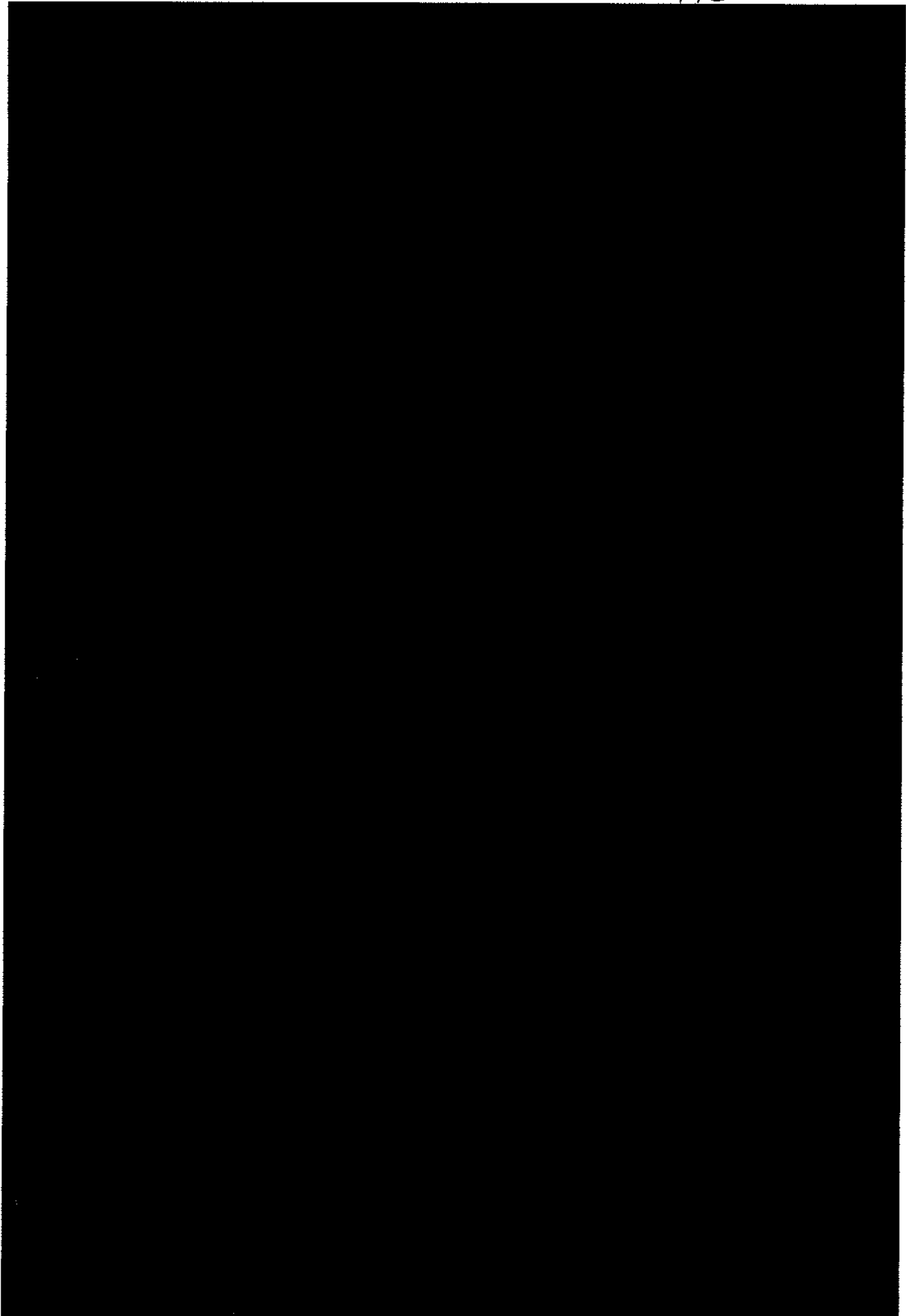


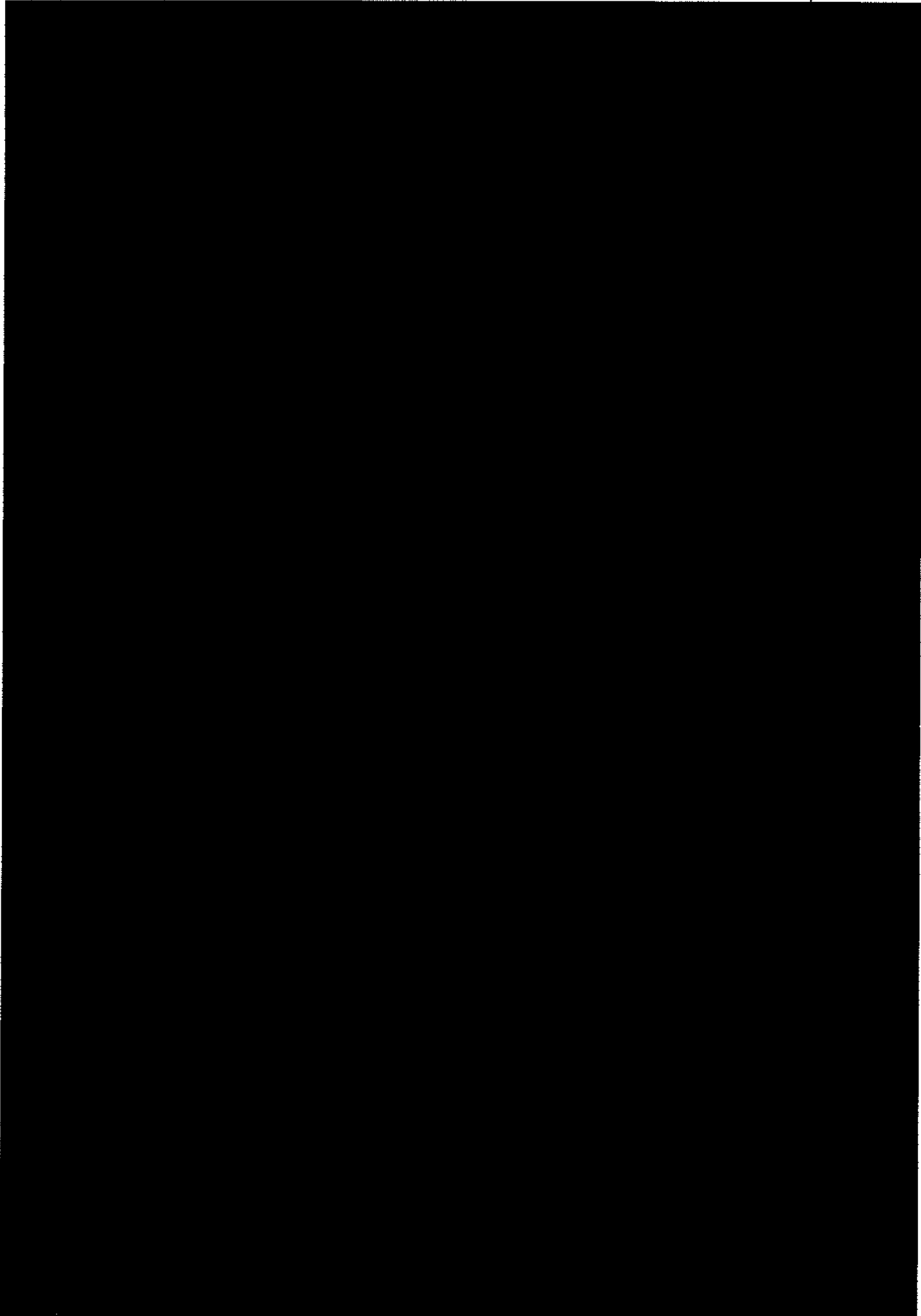


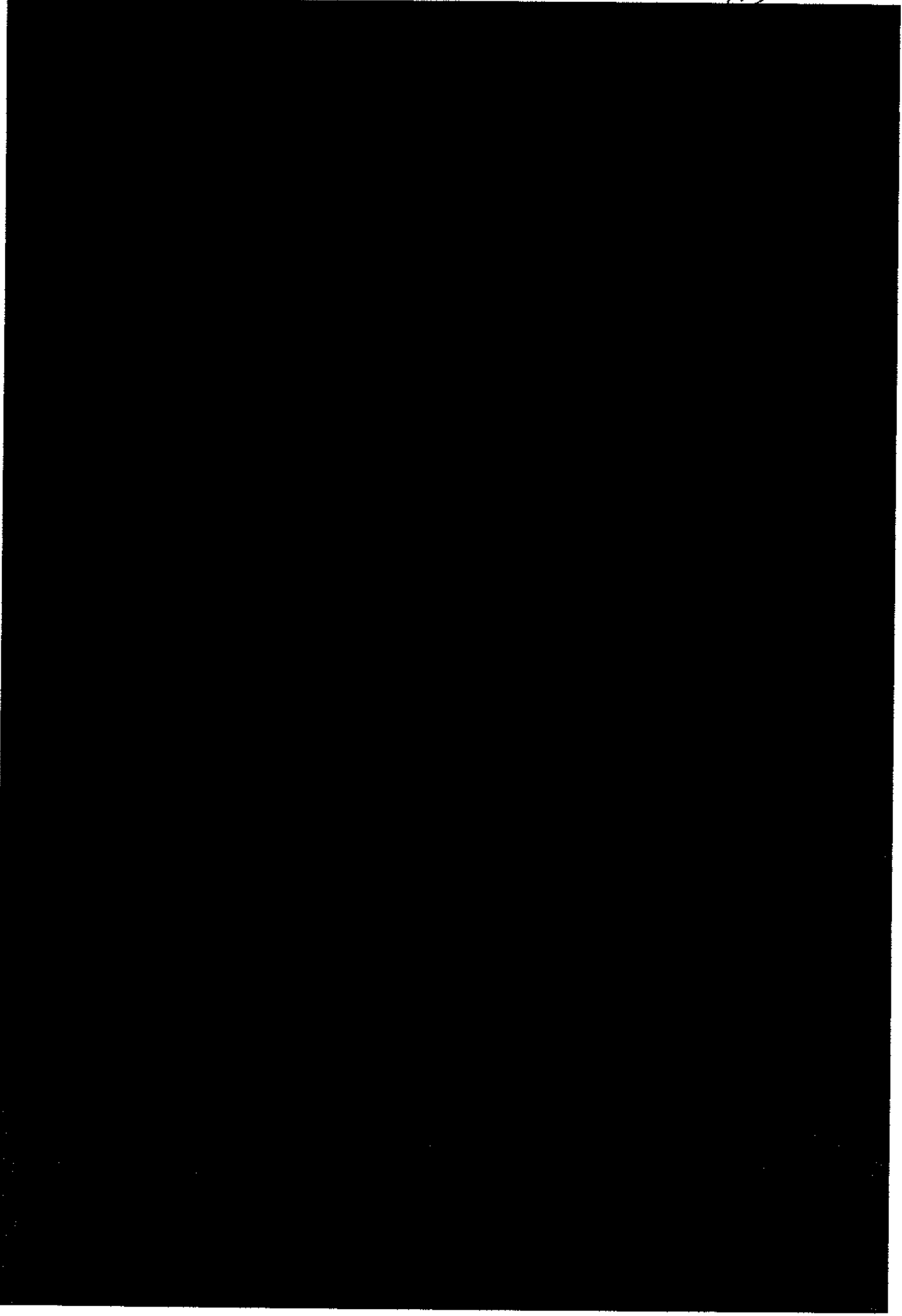


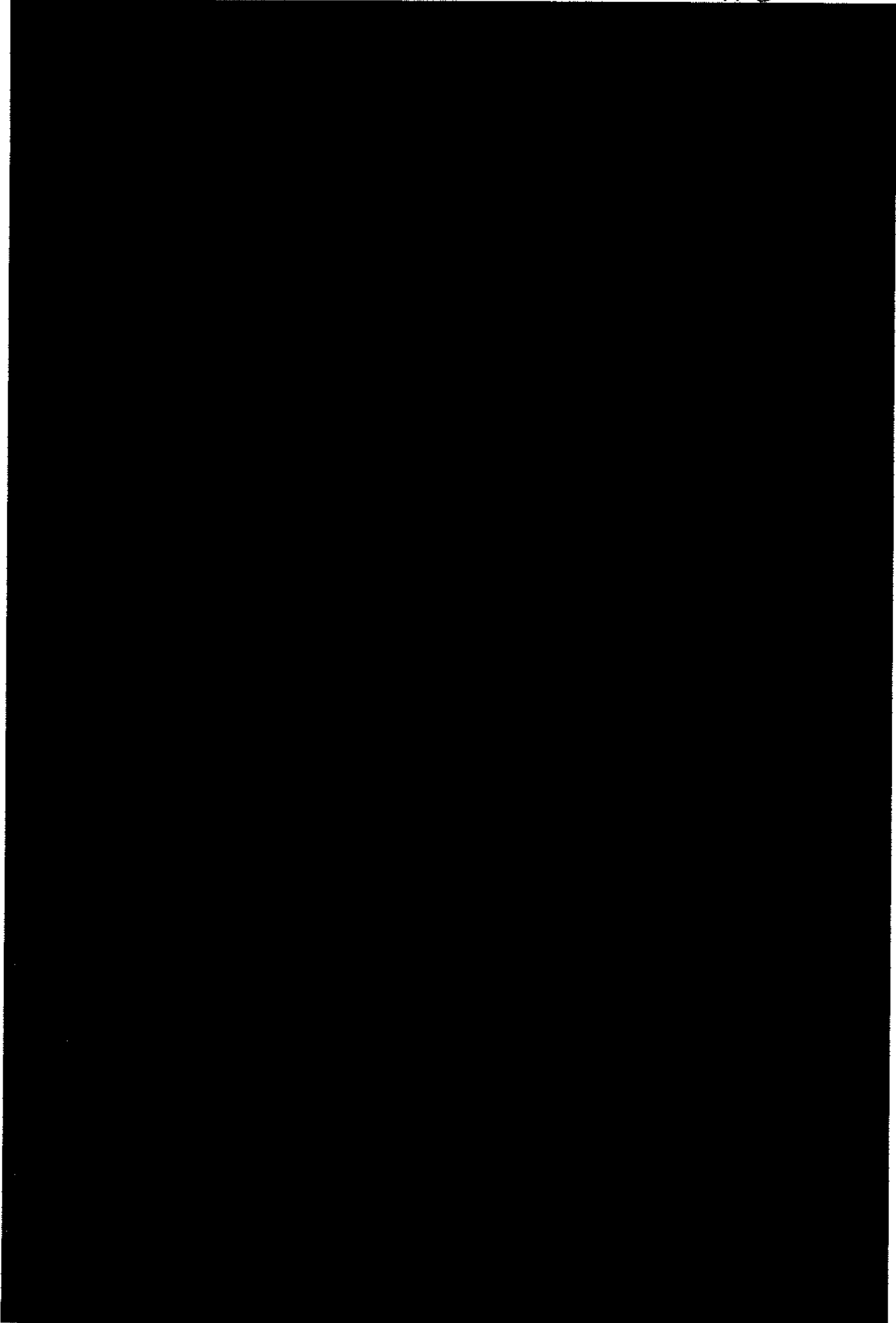


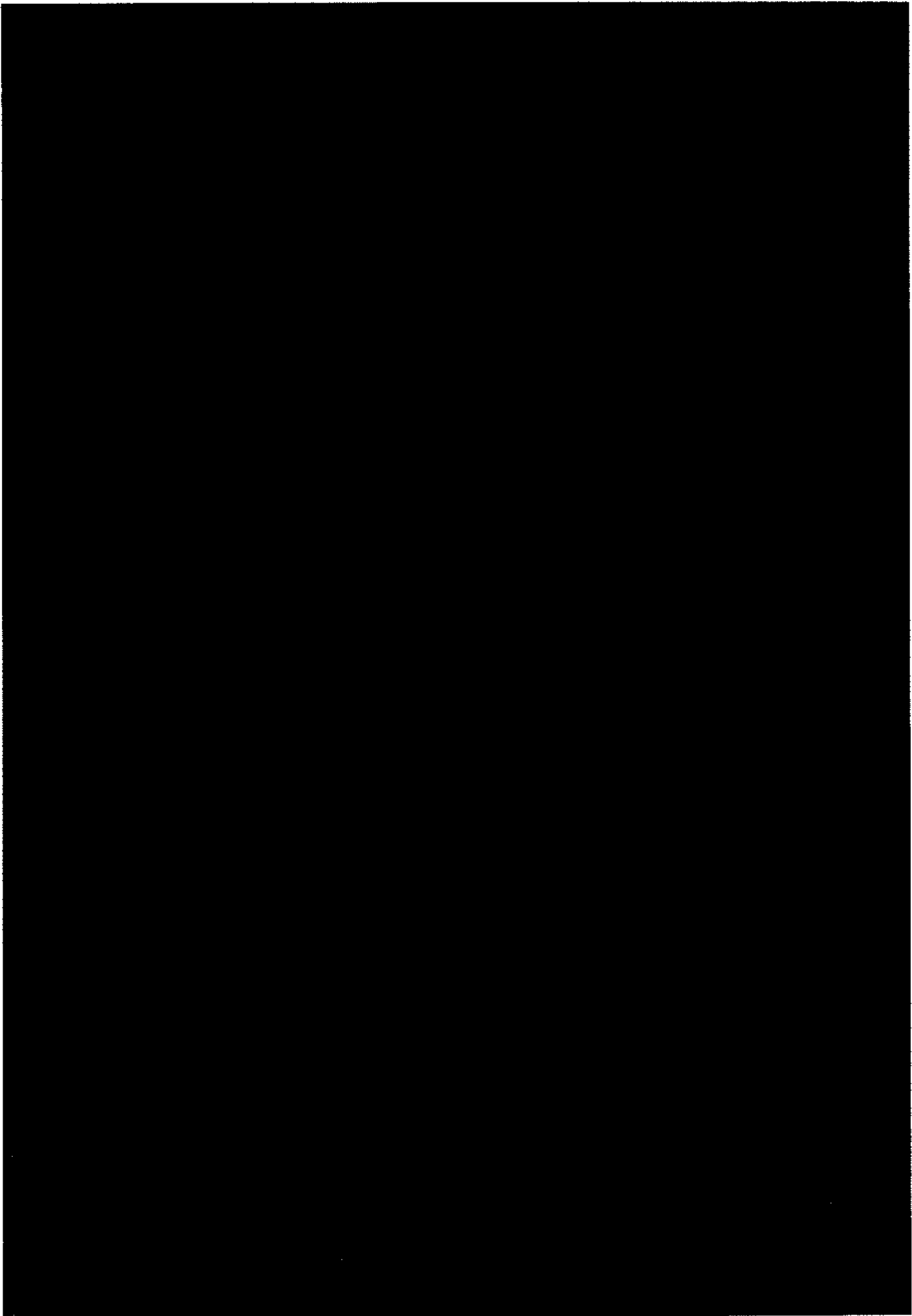


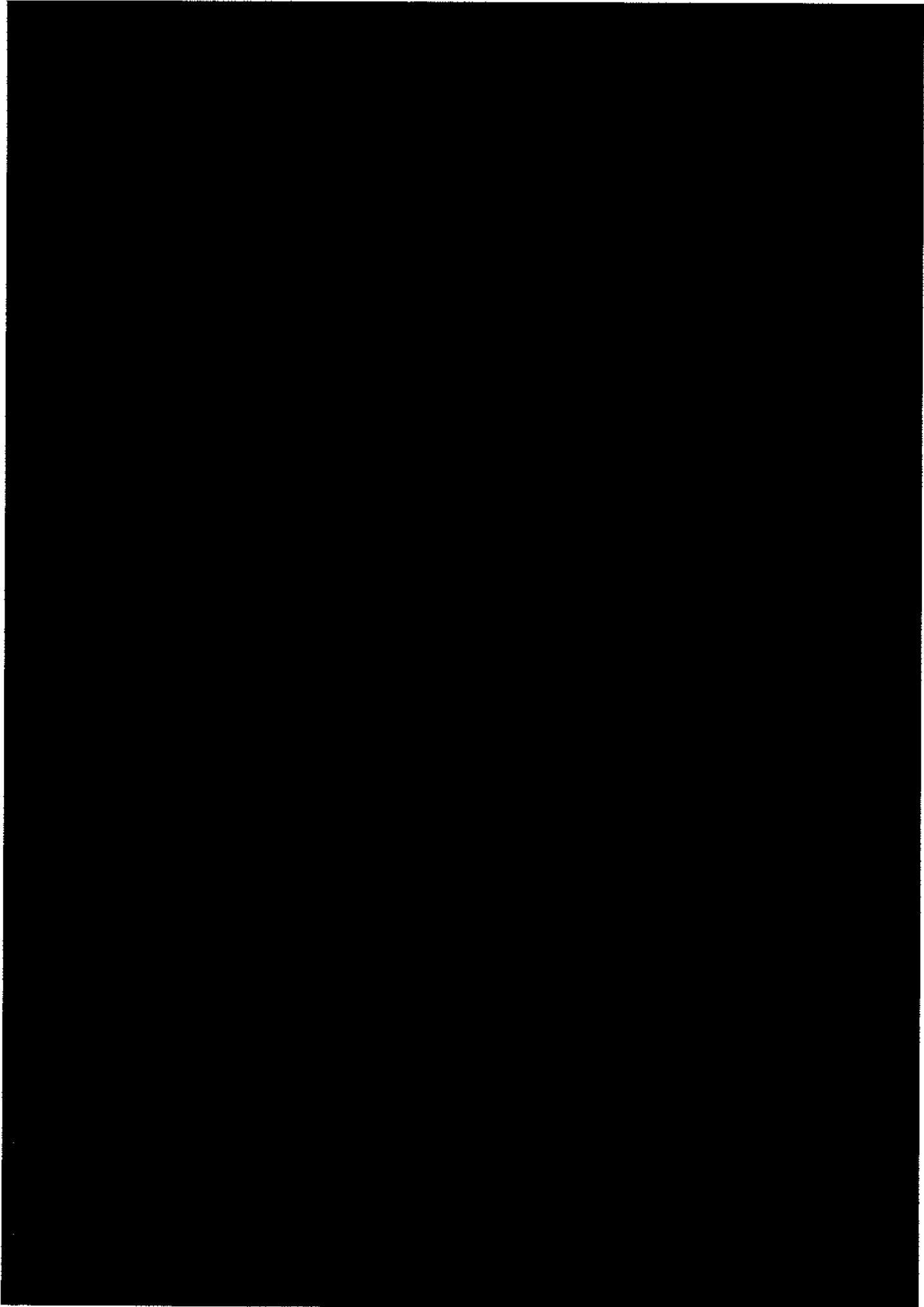


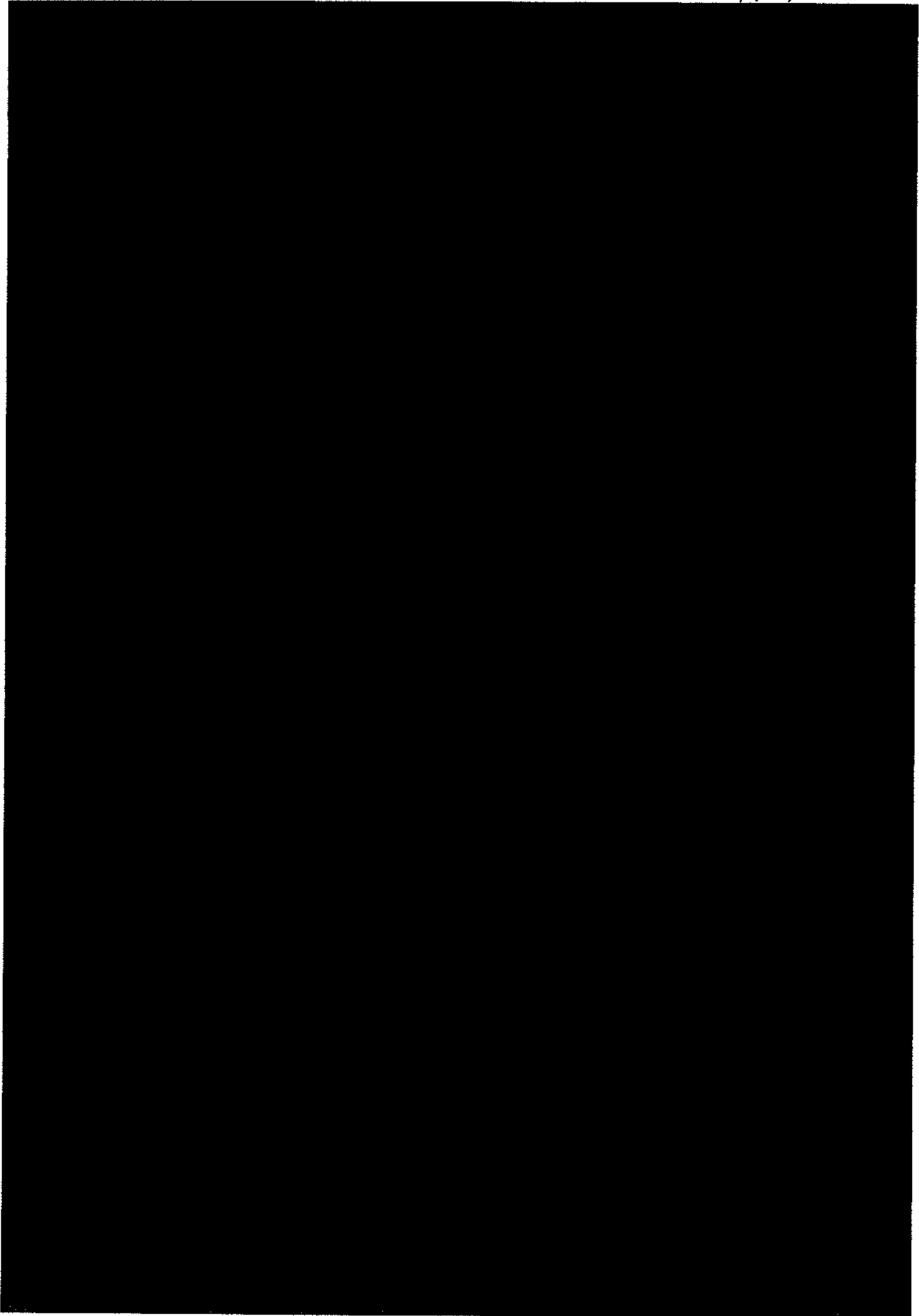


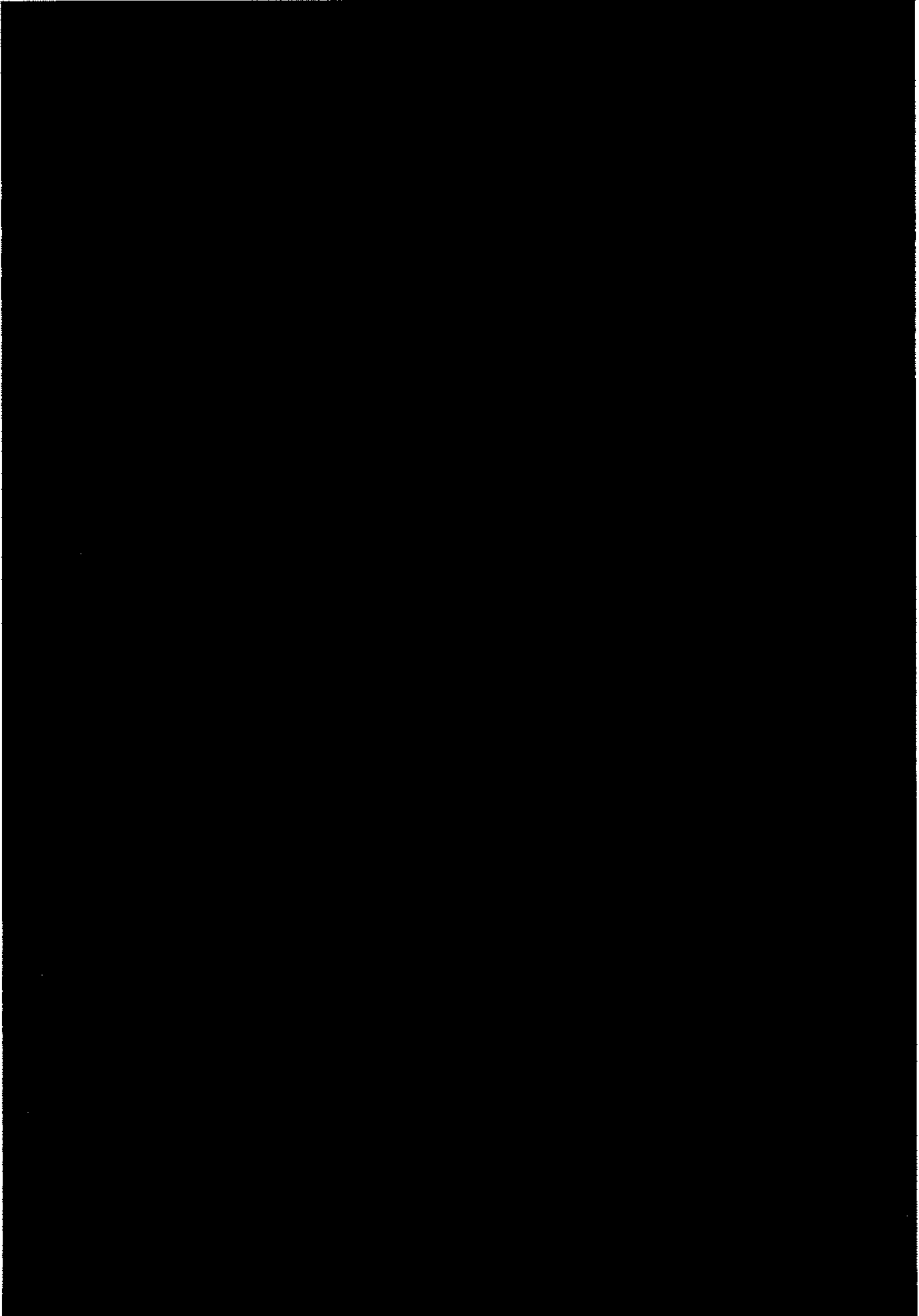


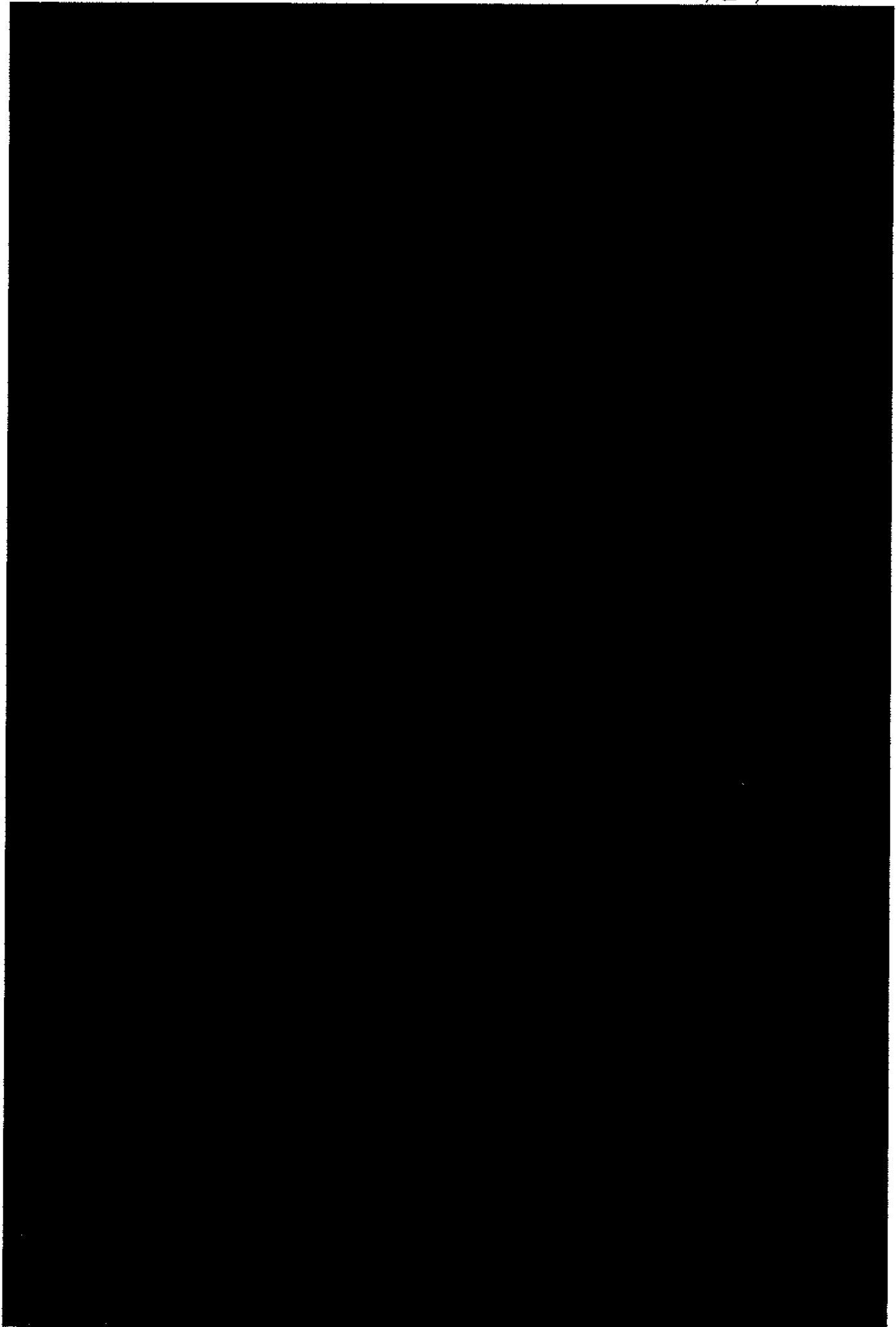


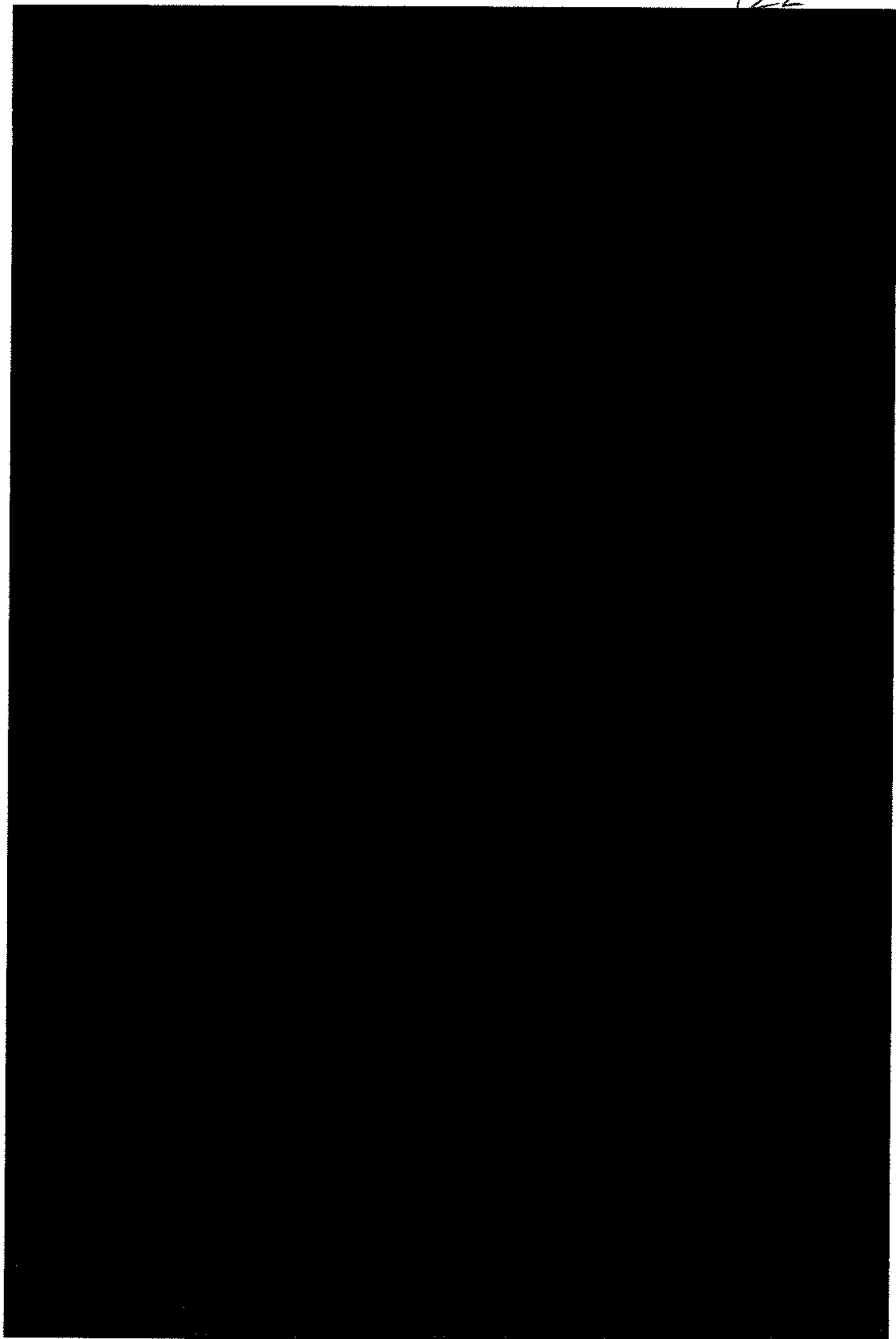


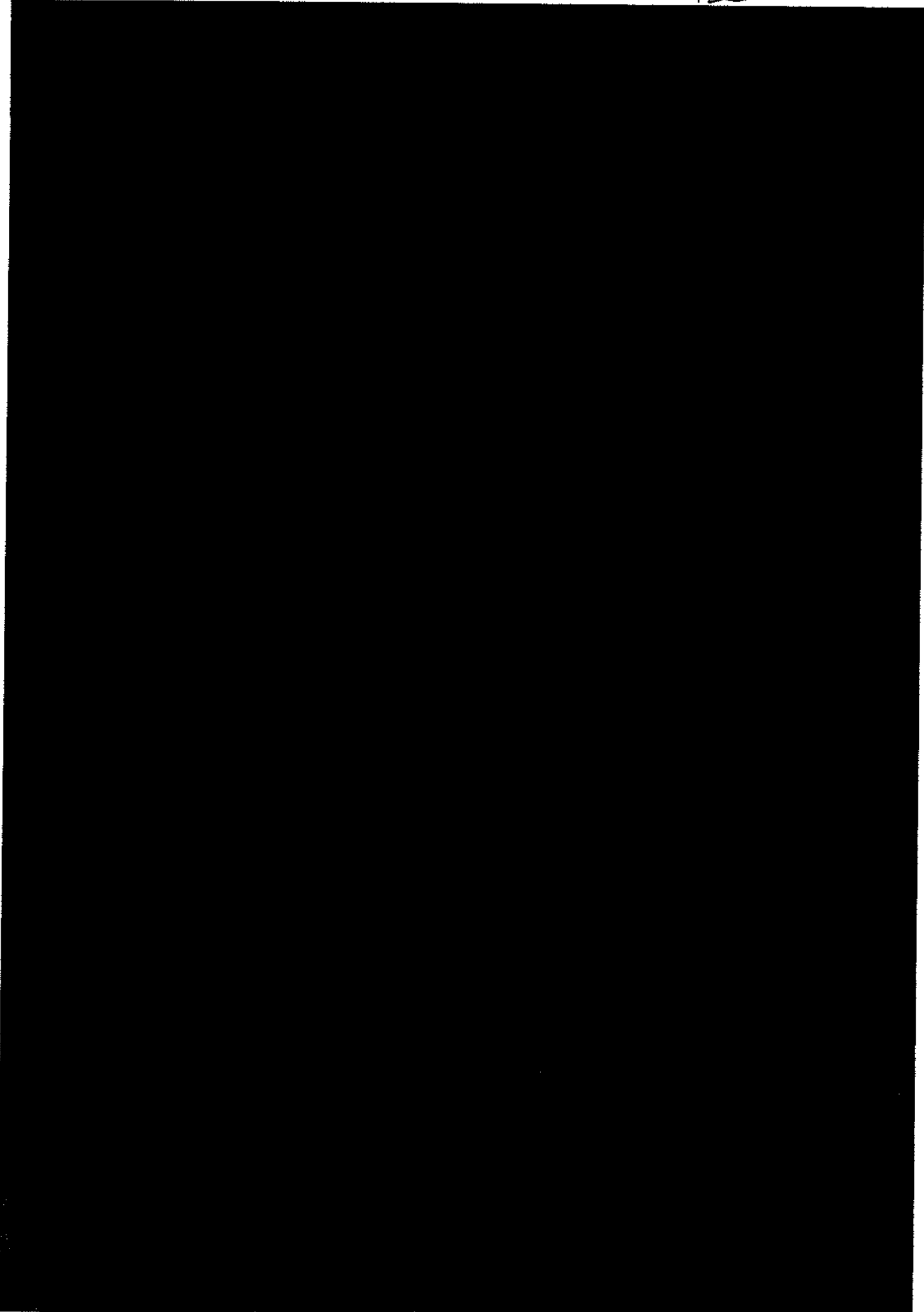


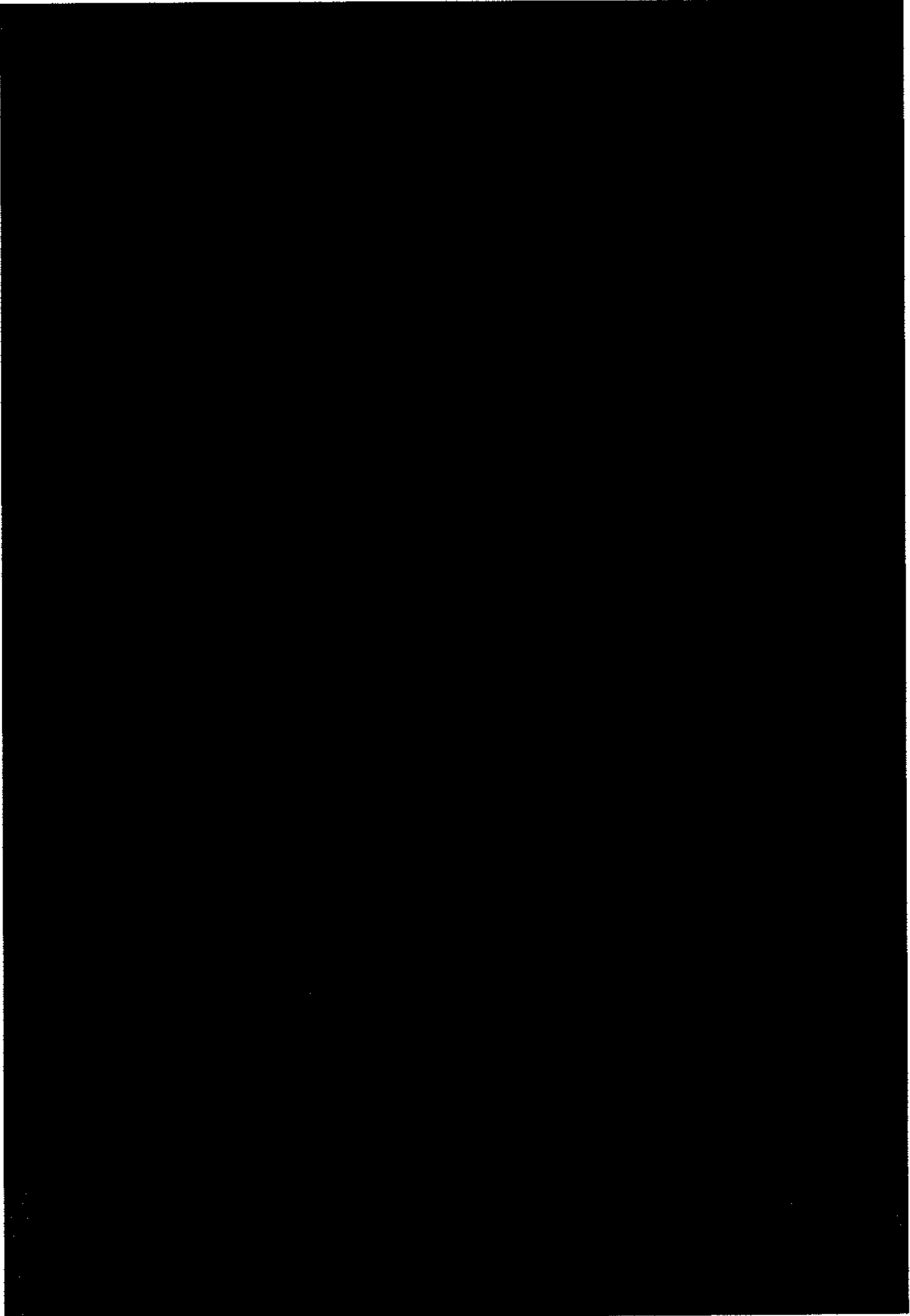


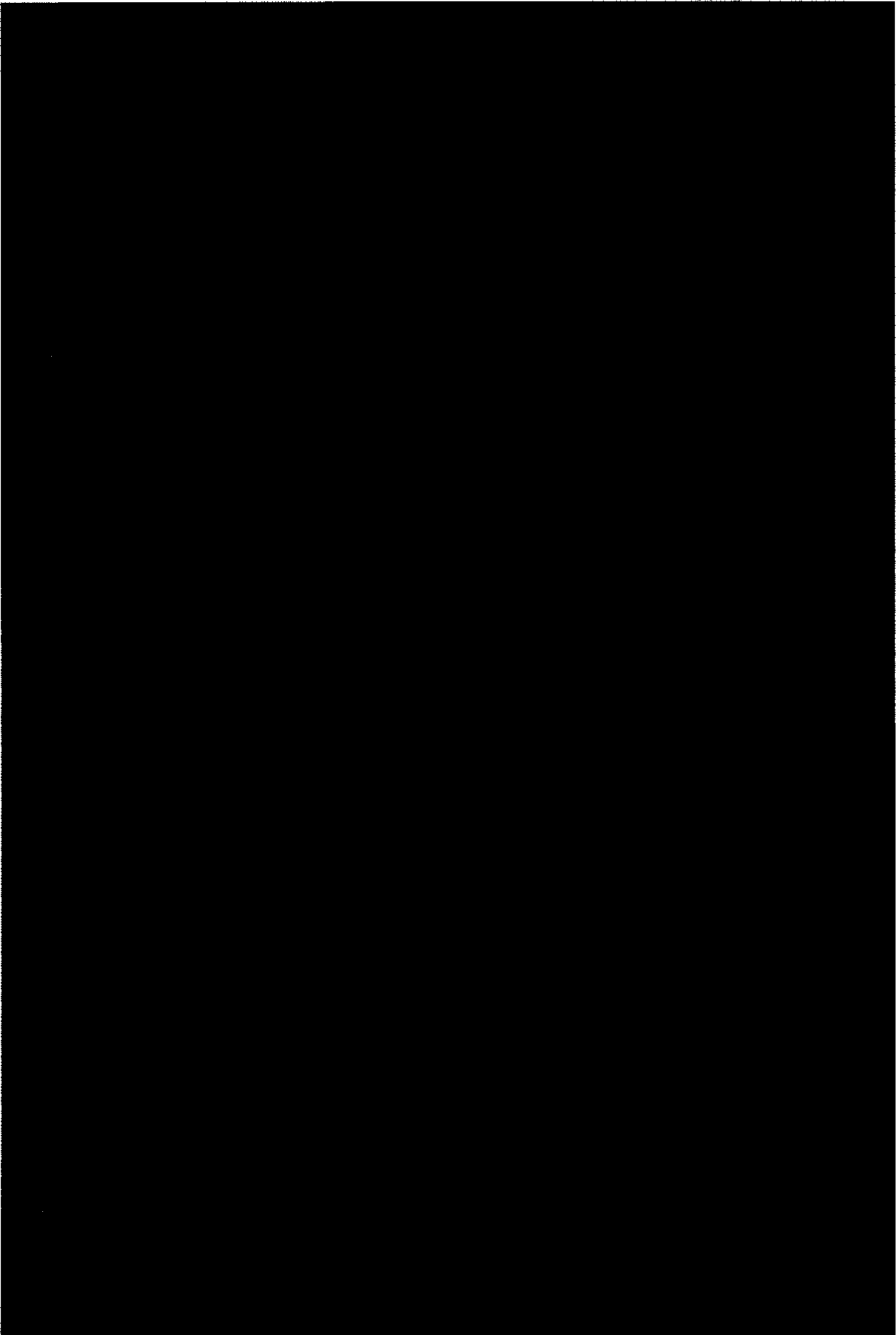


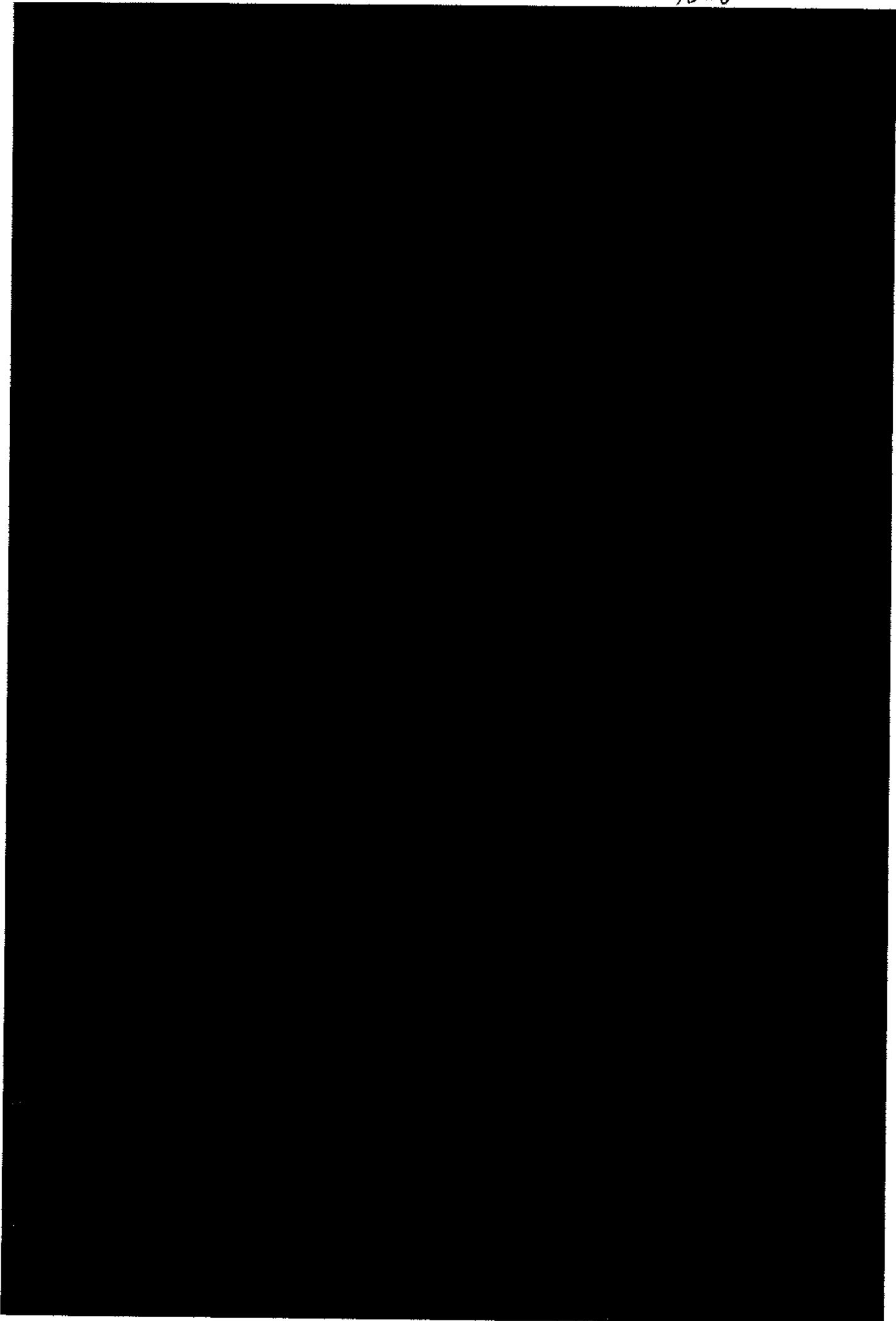


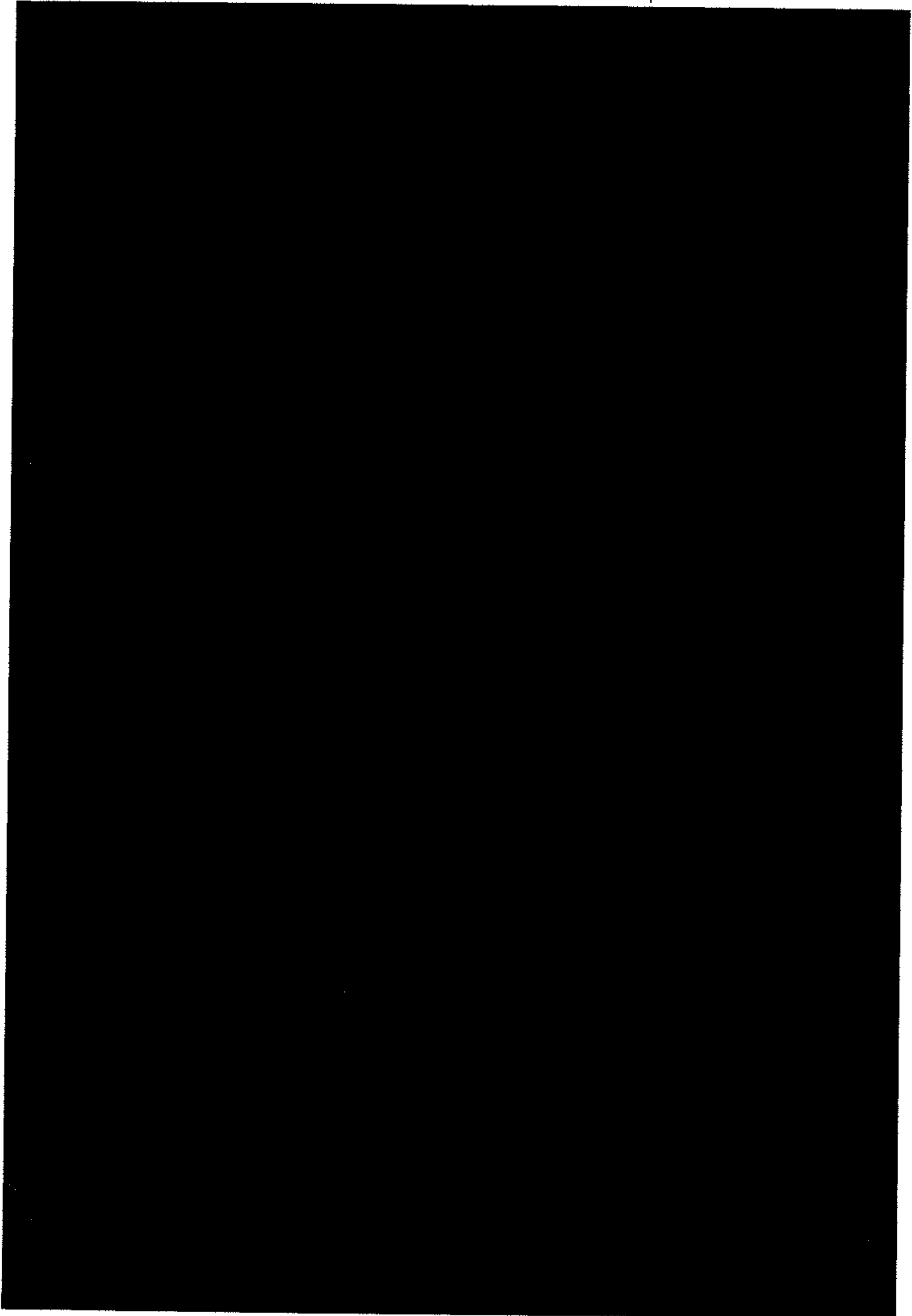


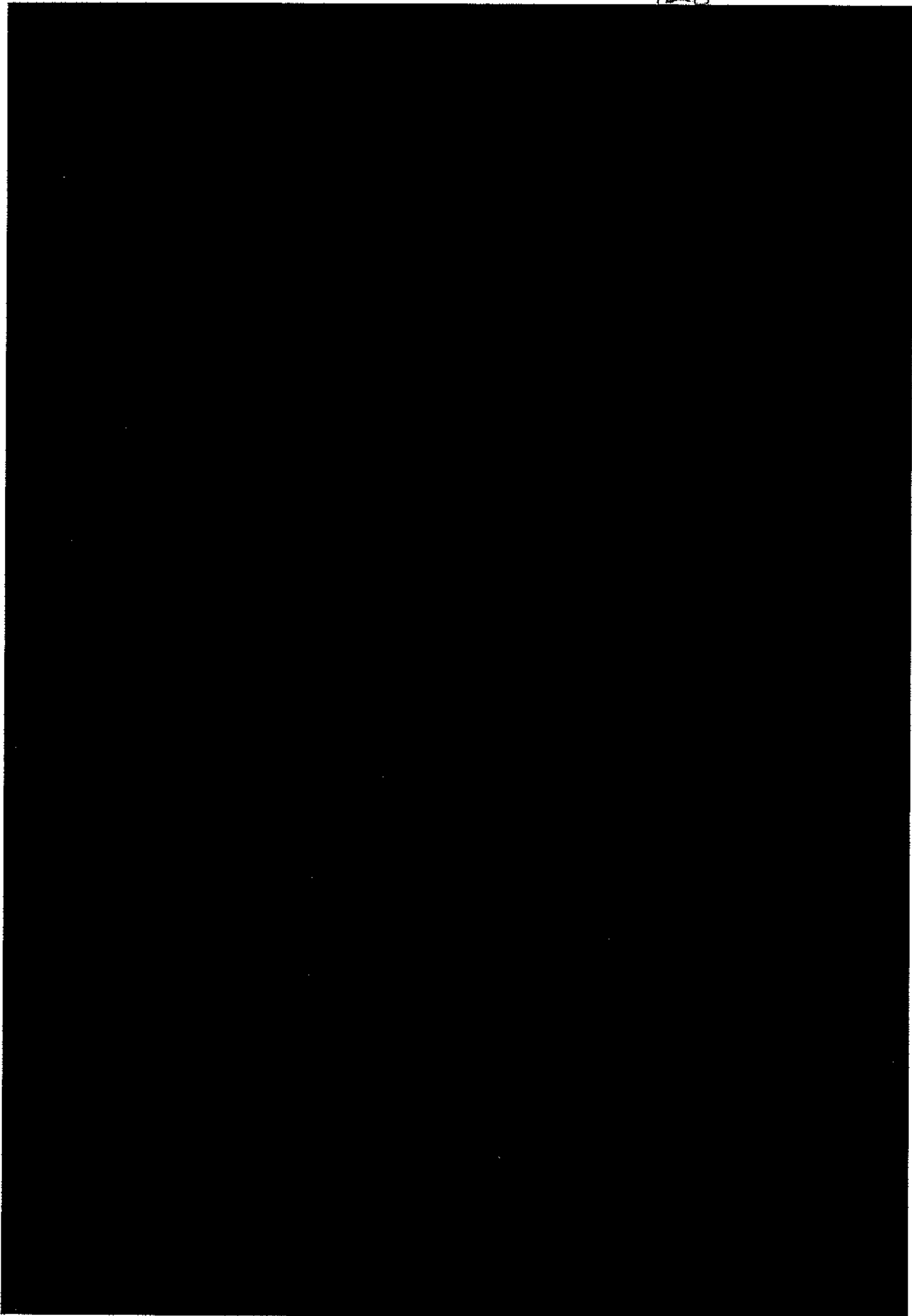


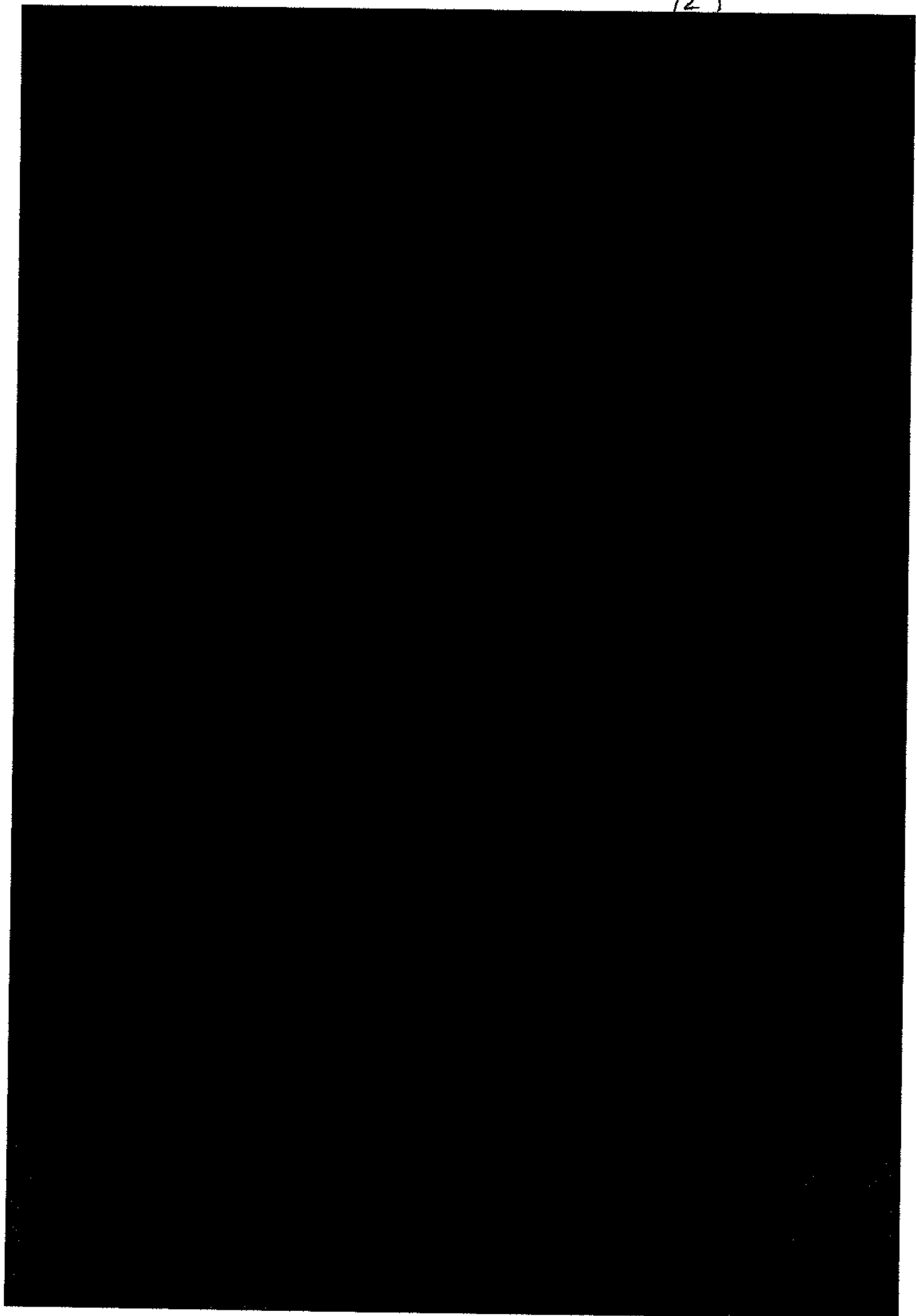


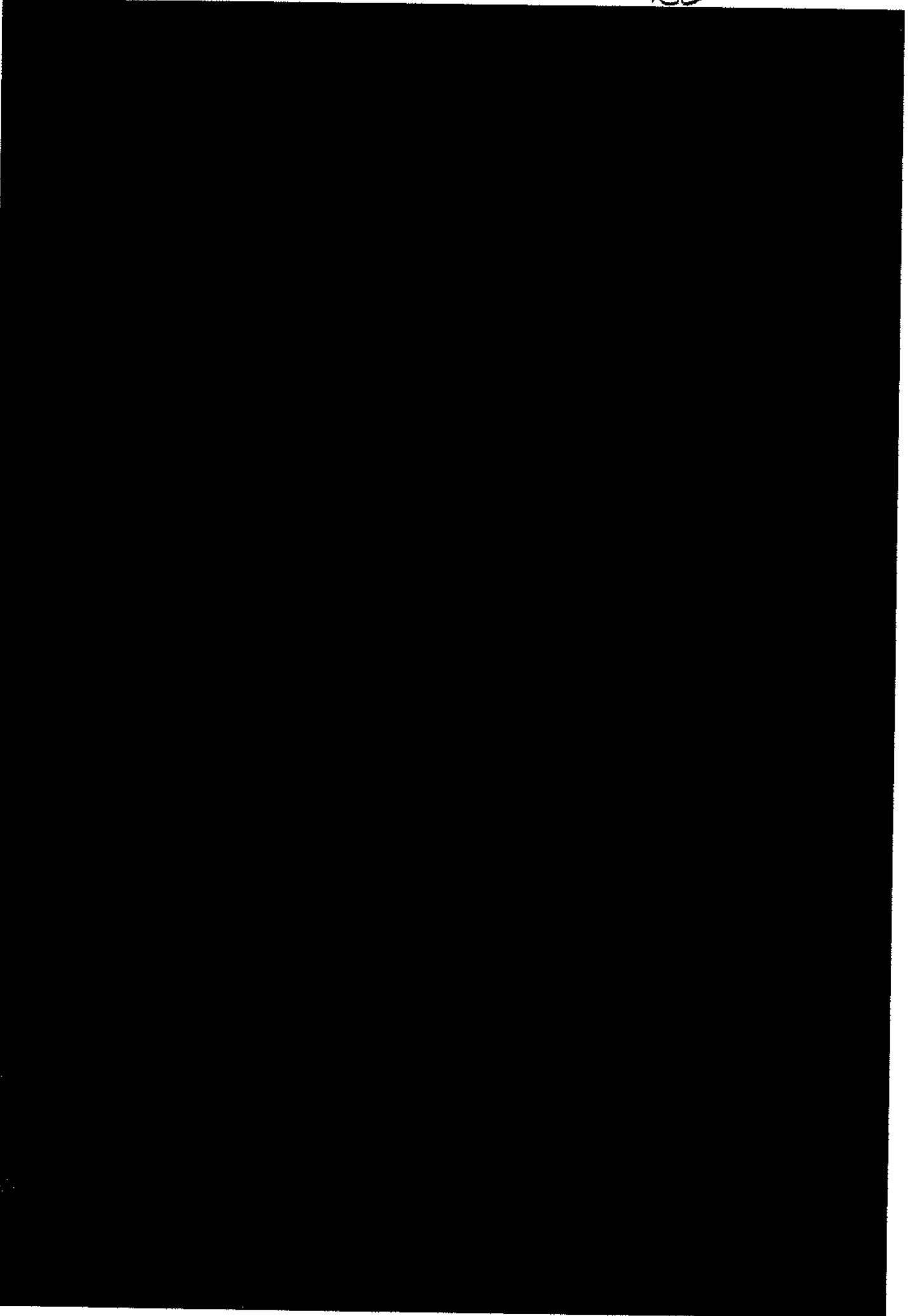


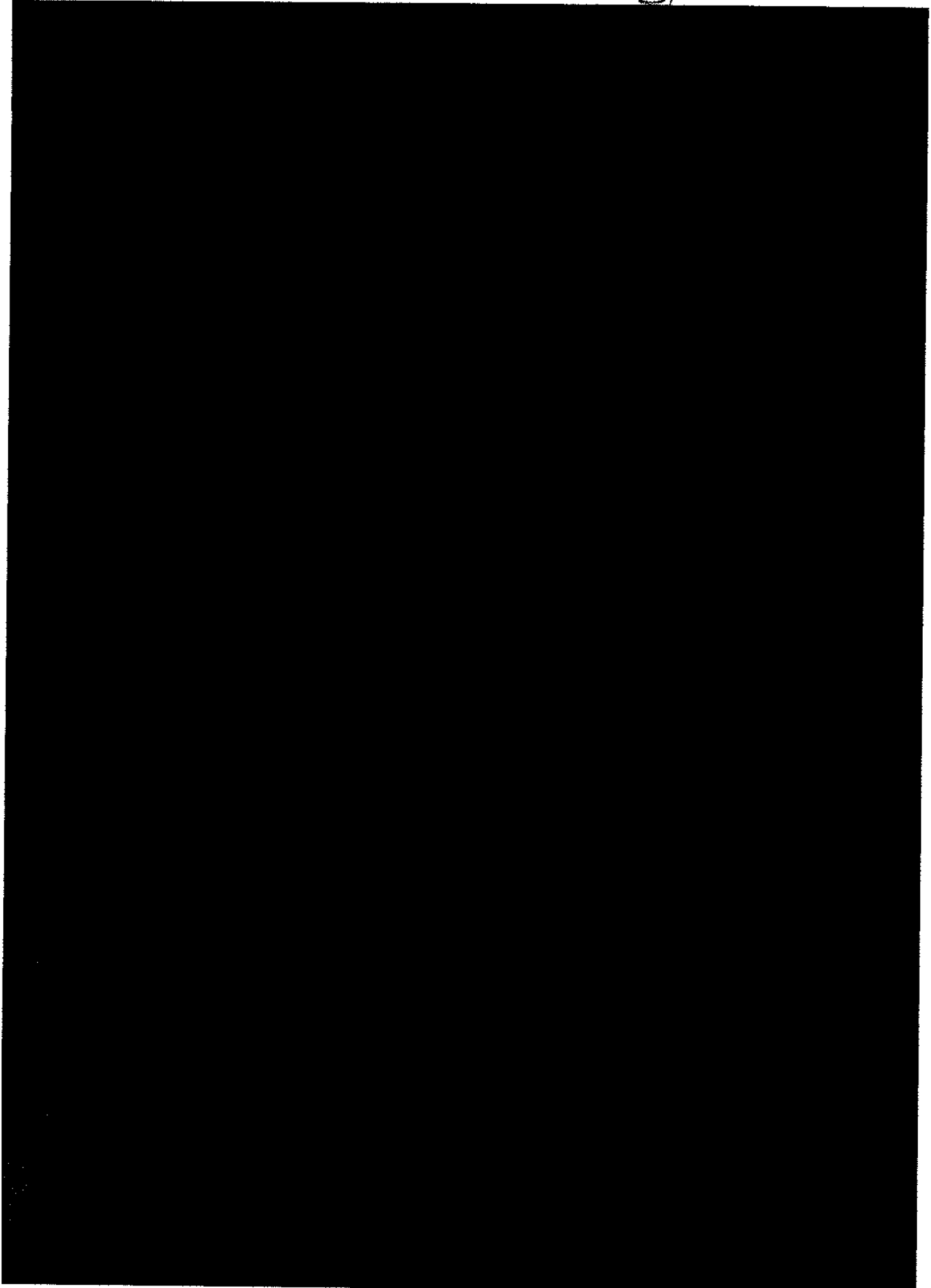


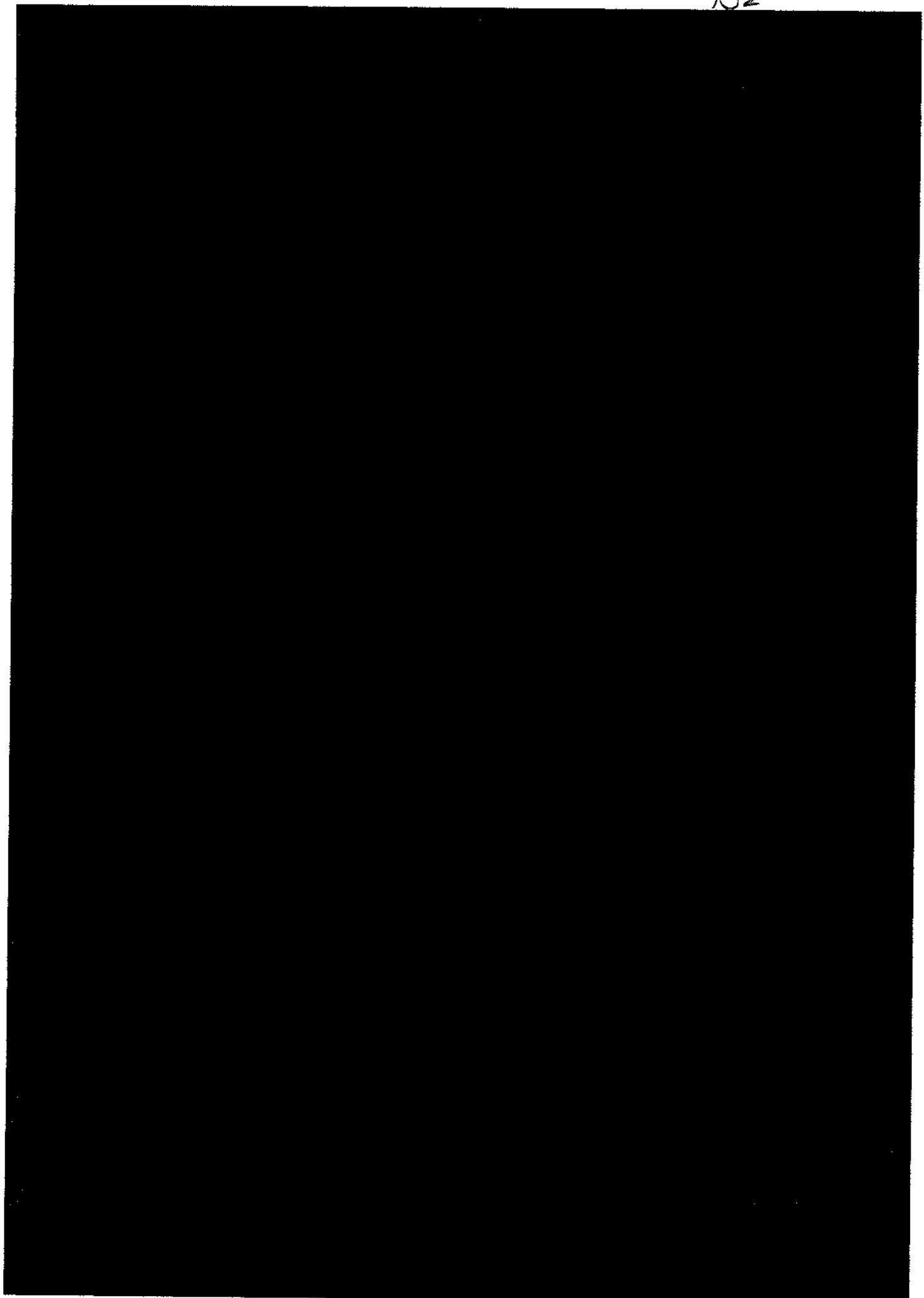


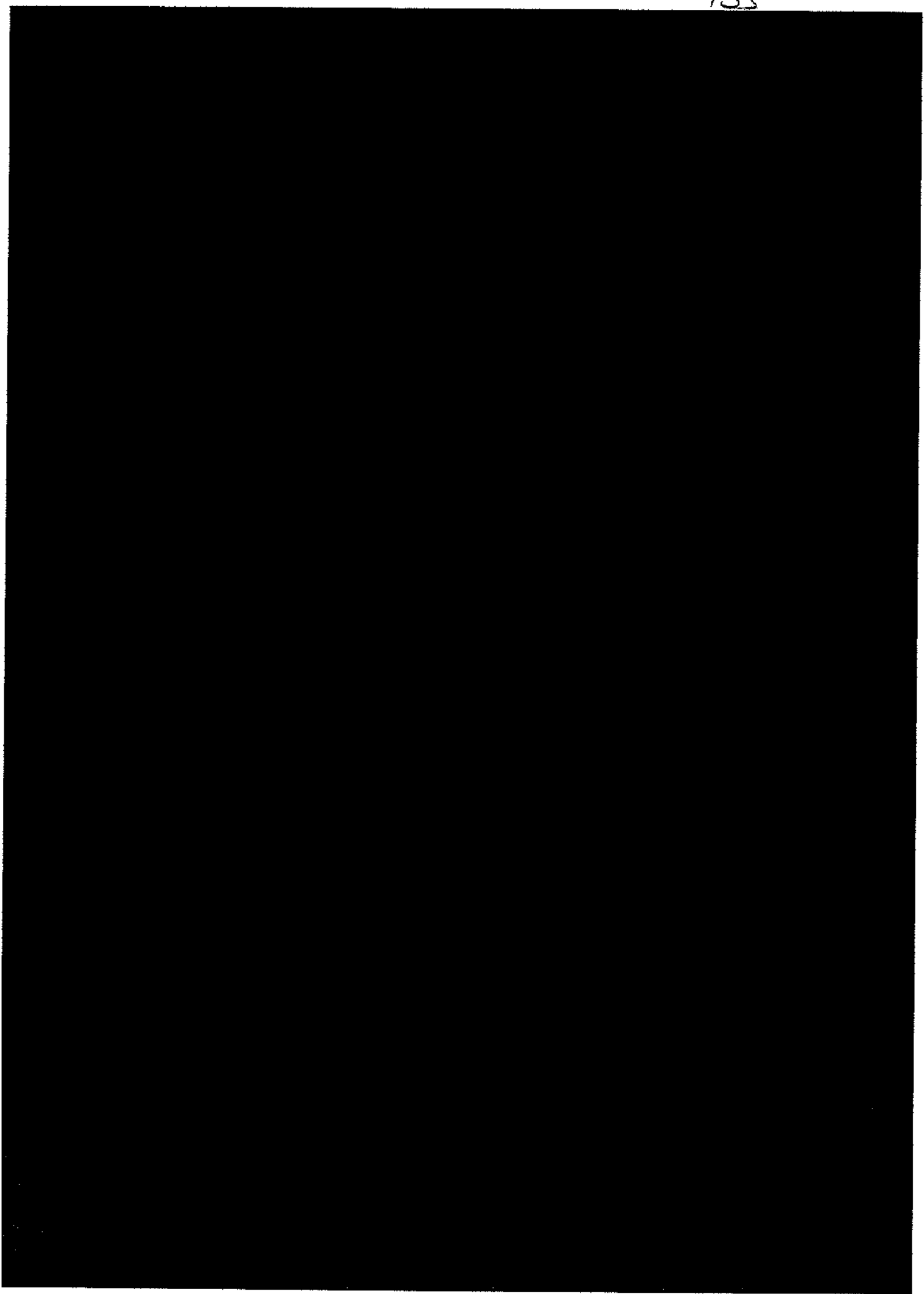


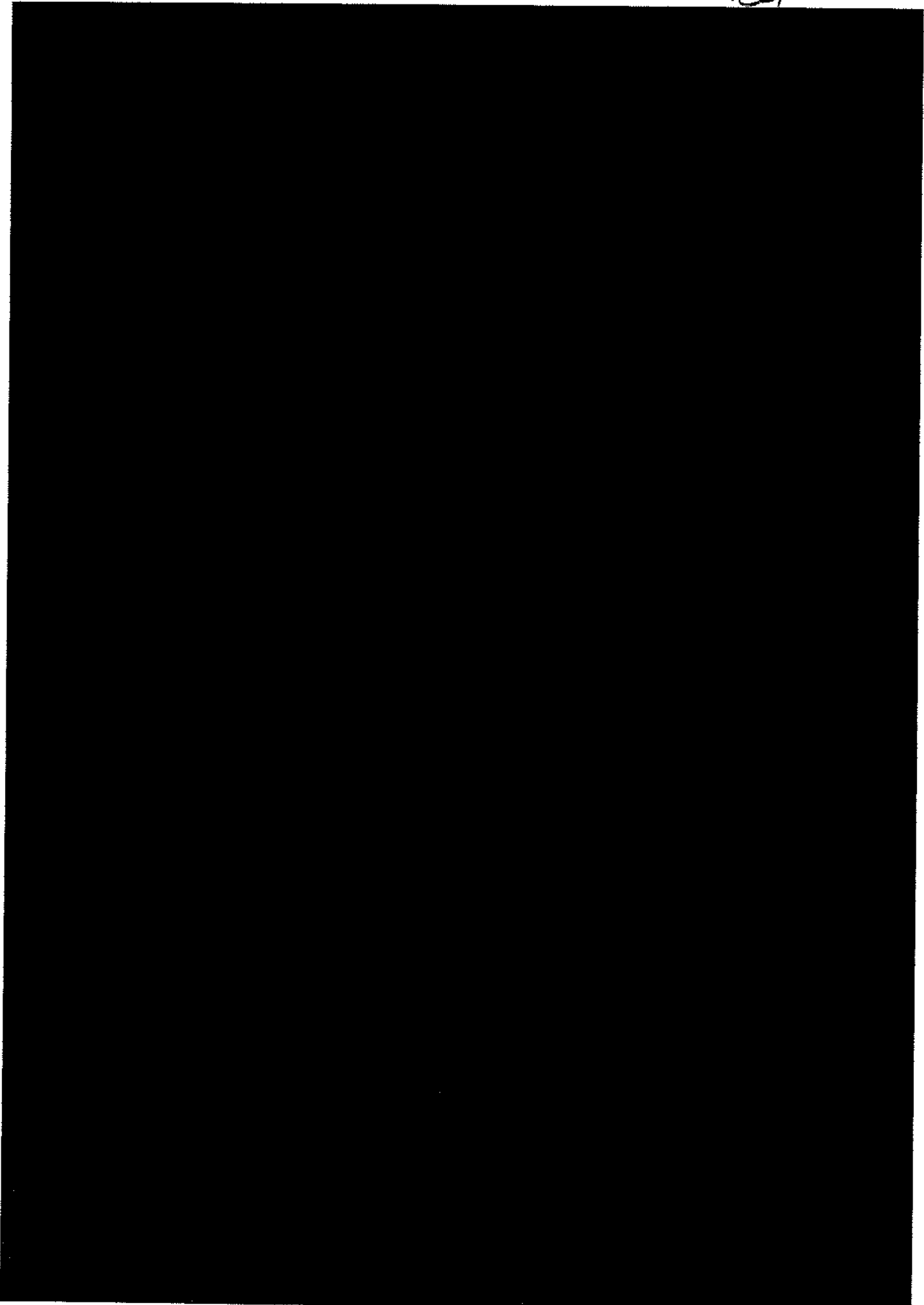


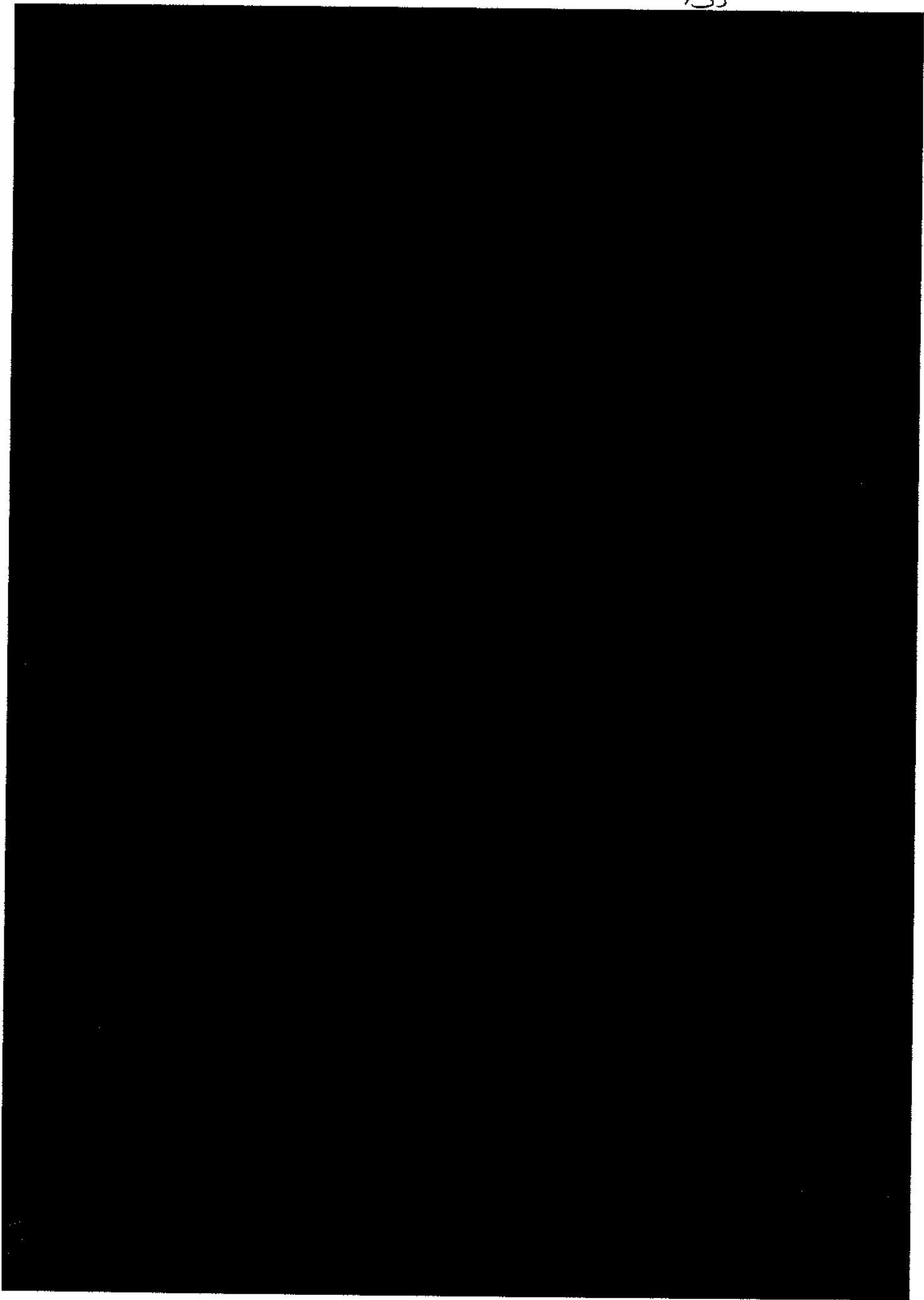


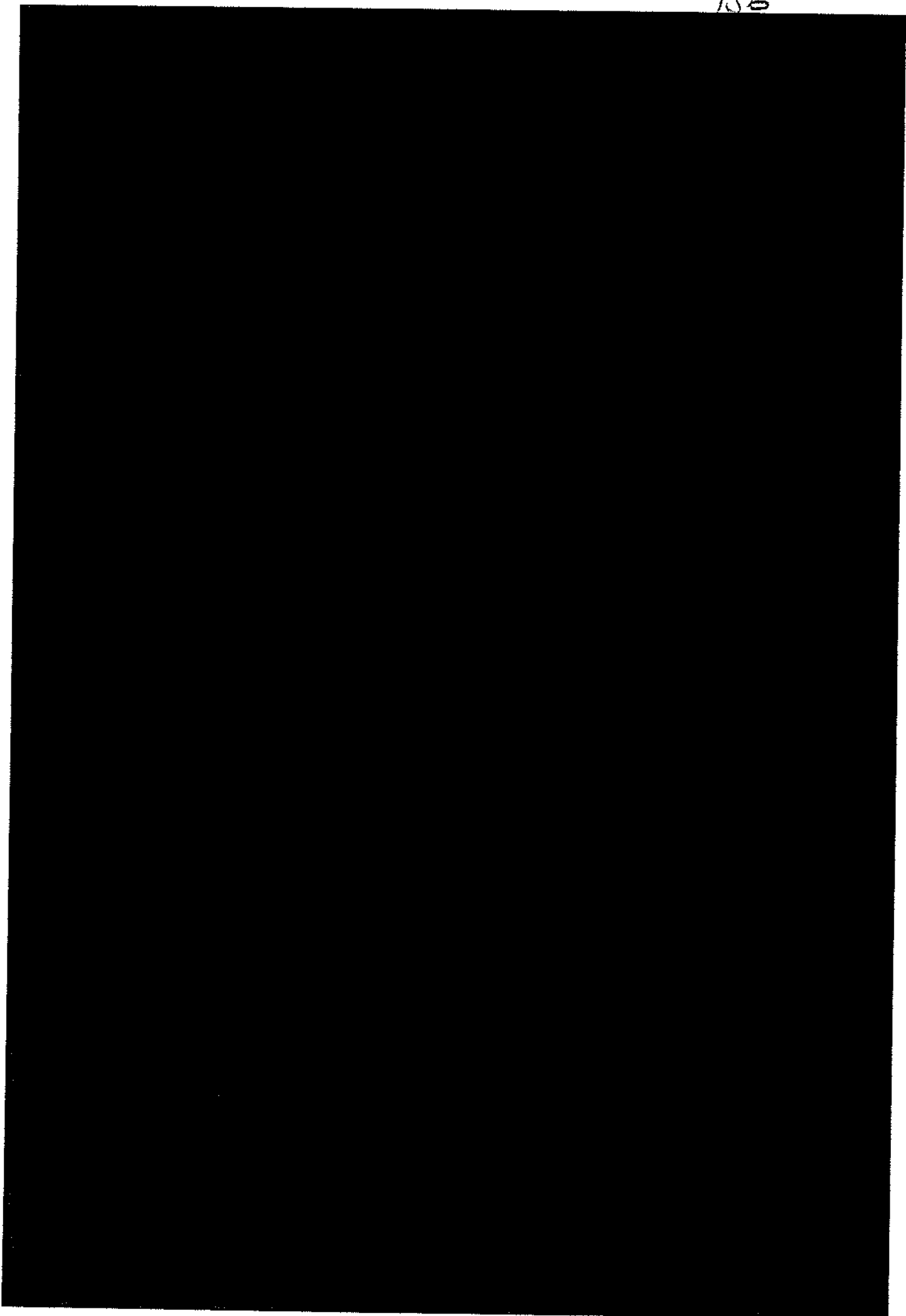


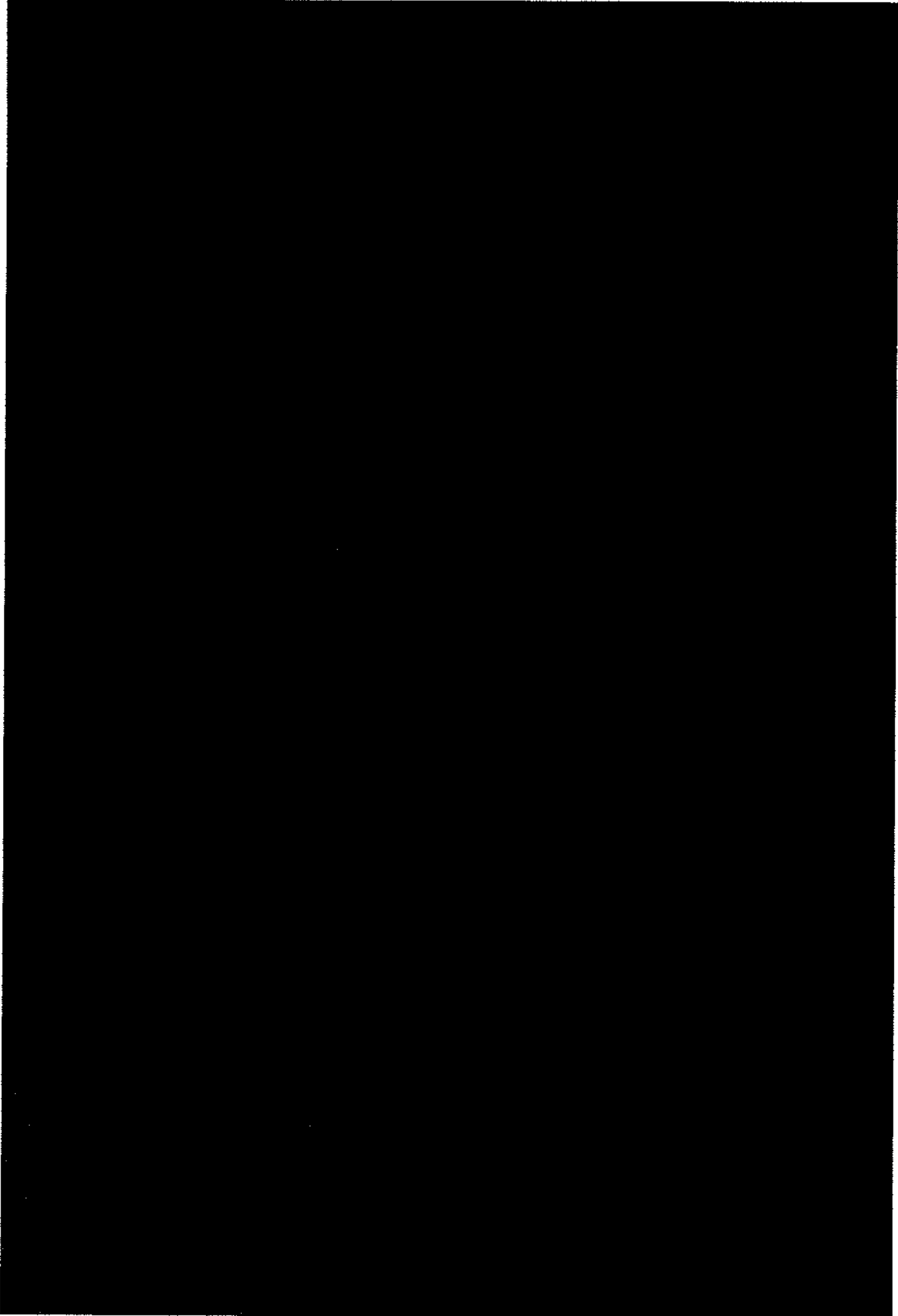












[REDACTED]

From: [REDACTED]
Sent: 22 March 2017 11:29
To: Kelly, Niall
Cc: [REDACTED]
Subject: Emailing - Invoice 315 - KOSI Corporation Limited.pdf
Attachments: Invoice 315 - KOSI Corporation Limited.pdf

Niall,

Please see attached our invoice in respect of professional services, I trust you shall find this to be in order.

Please do not hesitate to contact us if the report requires any amendments once reviewed by the Audit Committee / Senior Management.

Kind Regards

[REDACTED]
[REDACTED]
Senior Consultant
KOSI Corporation Ltd

Tel: [REDACTED]
Web: www.kosicorp.com

Email: [REDACTED]

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Please contact the sender if you believe you have received this email in error.

139



KOSI Corporation

Unit 3, The Old Gasworks, Kilmorey Street,
NEWRY, BT34 2DH, NORTHERN IRELAND

An Garda Síochána
89 - 94 Carpel Street
Dublin 1
Dublin



Invoice Date 22/03/2017



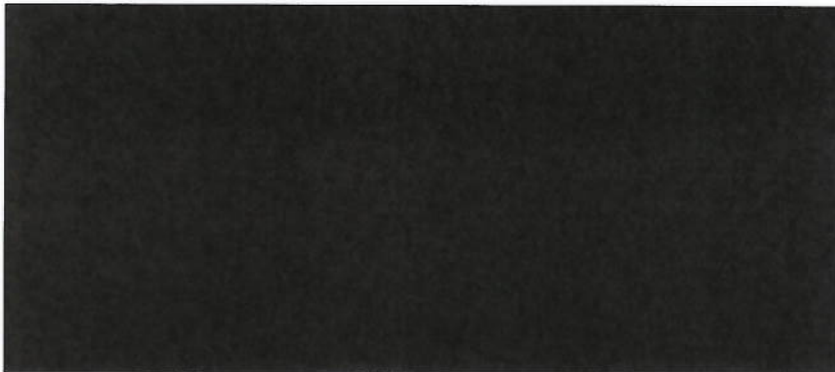
Details

Framework Agreement Lot 2 - Audit Services - Sub-Lot 1

External Evaluation of the Garda Internal Audit Section (GIAS) against the Internal Professional Practice Framework (IPPF) set out by the Chartered Institute of Internal Auditors

Fixed Project Price = €8,250.00

Unit Price	Net Amount	VAT Rate	VAT
8,250.00	8,250.00	0.00	0.00
0.00	0.00	0.00	0.00



Total Net Amount	8,250.00
Carriage Net	0.00
Total Tax Amount	0.00
Invoice Total	8,250.00



KOSI Corporation Limited – Company Registration No – NI 602553
Unit 3, The Old Gasworks, Kilmorey Street, Newry, BT34 2DH

Tel: +44 (0)28 302 52771 Email: finance@kasicorp.com Web: www.kasicorp.com

[REDACTED]

From: [REDACTED]
Sent: 15 March 2017 13:44
To: Kelly, Niall
Subject: External Audit of the Internal Audit Function within An Garda Síochána
Attachments: External Audit of the Internal Audit Function within An Garda Síochána 150317.pdf

Niall,

Please see attached updated report.

Kind Regards

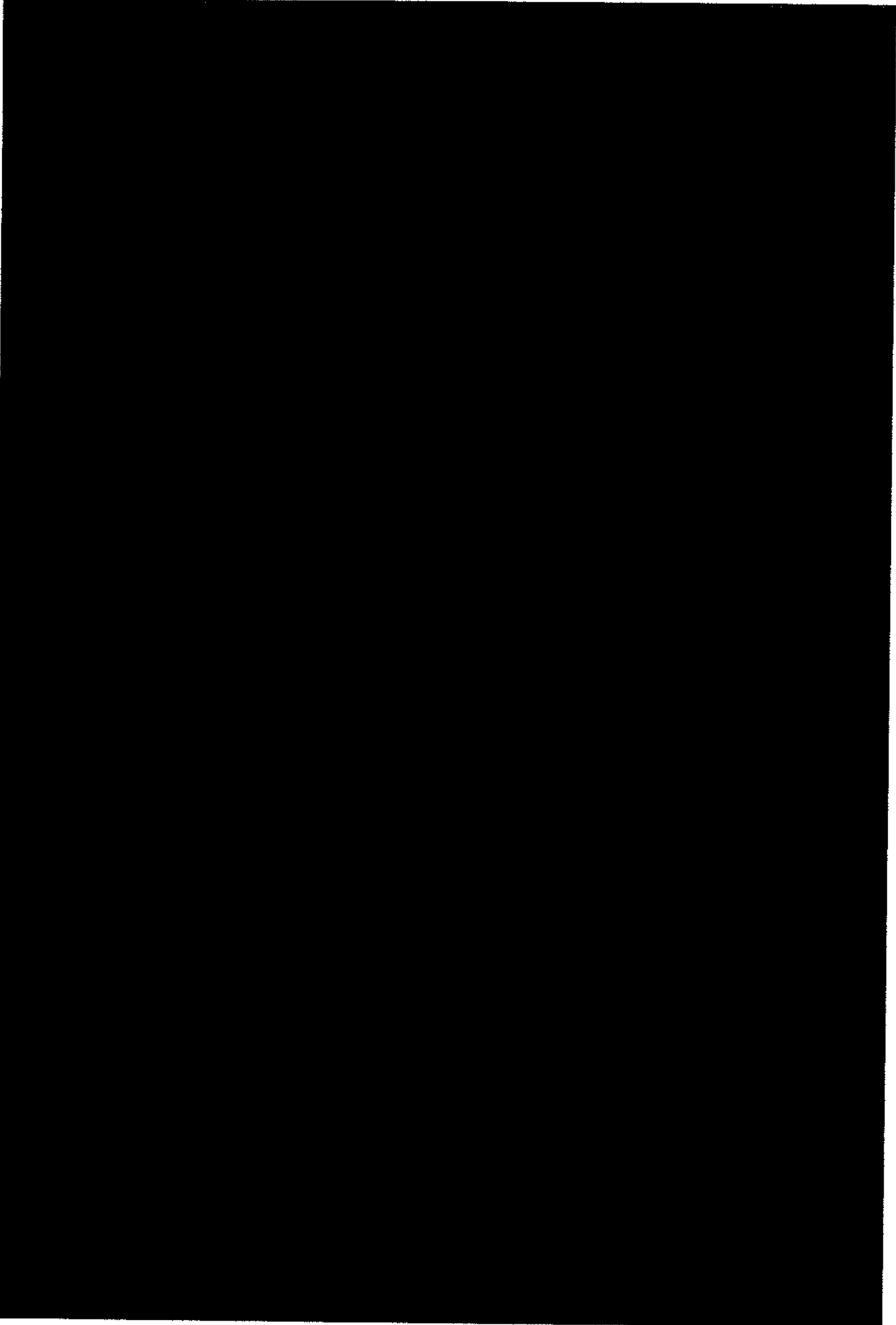
[REDACTED]
[REDACTED]
Senior Consultant
KOSI Corporation Ltd

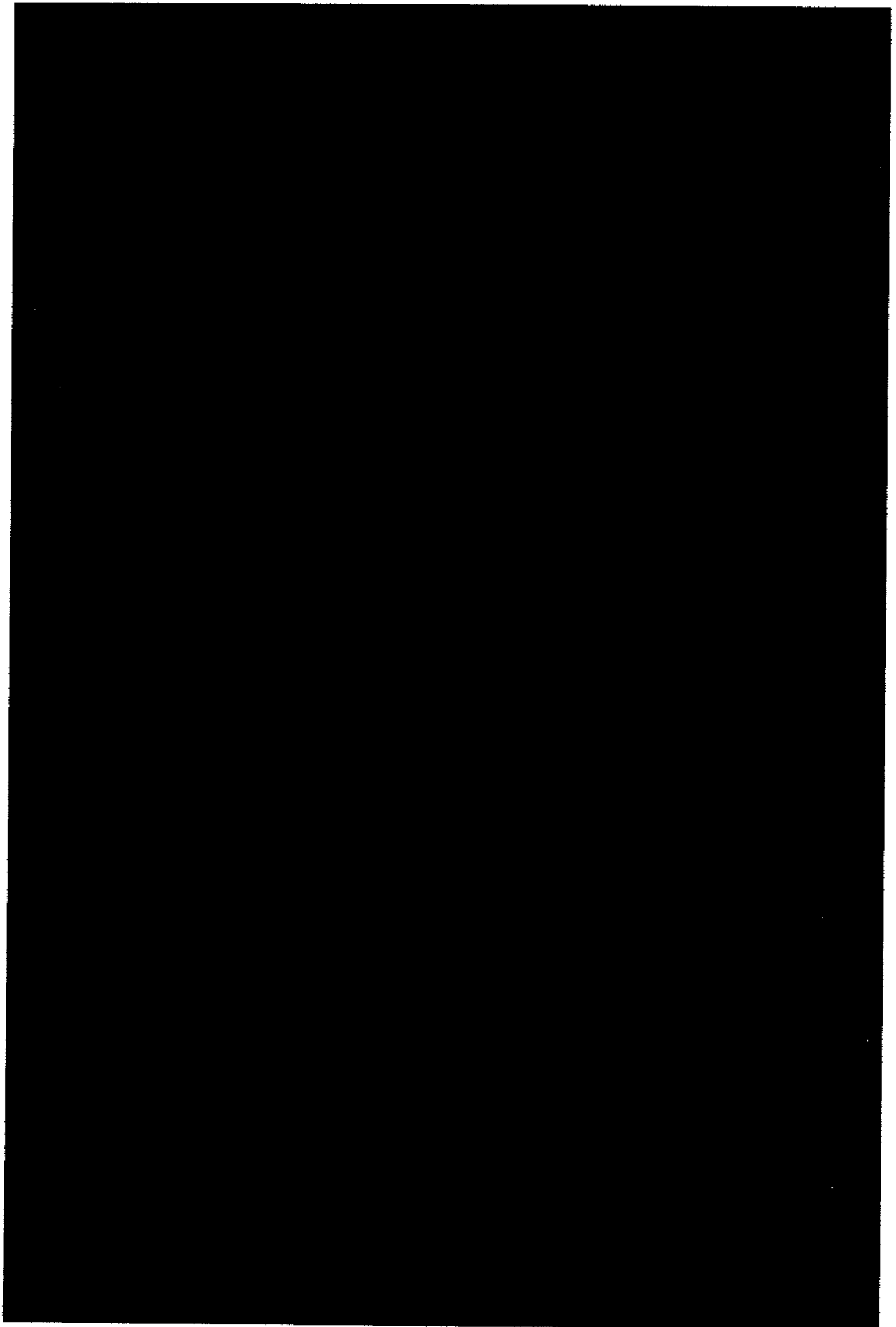
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Email: [REDACTED]

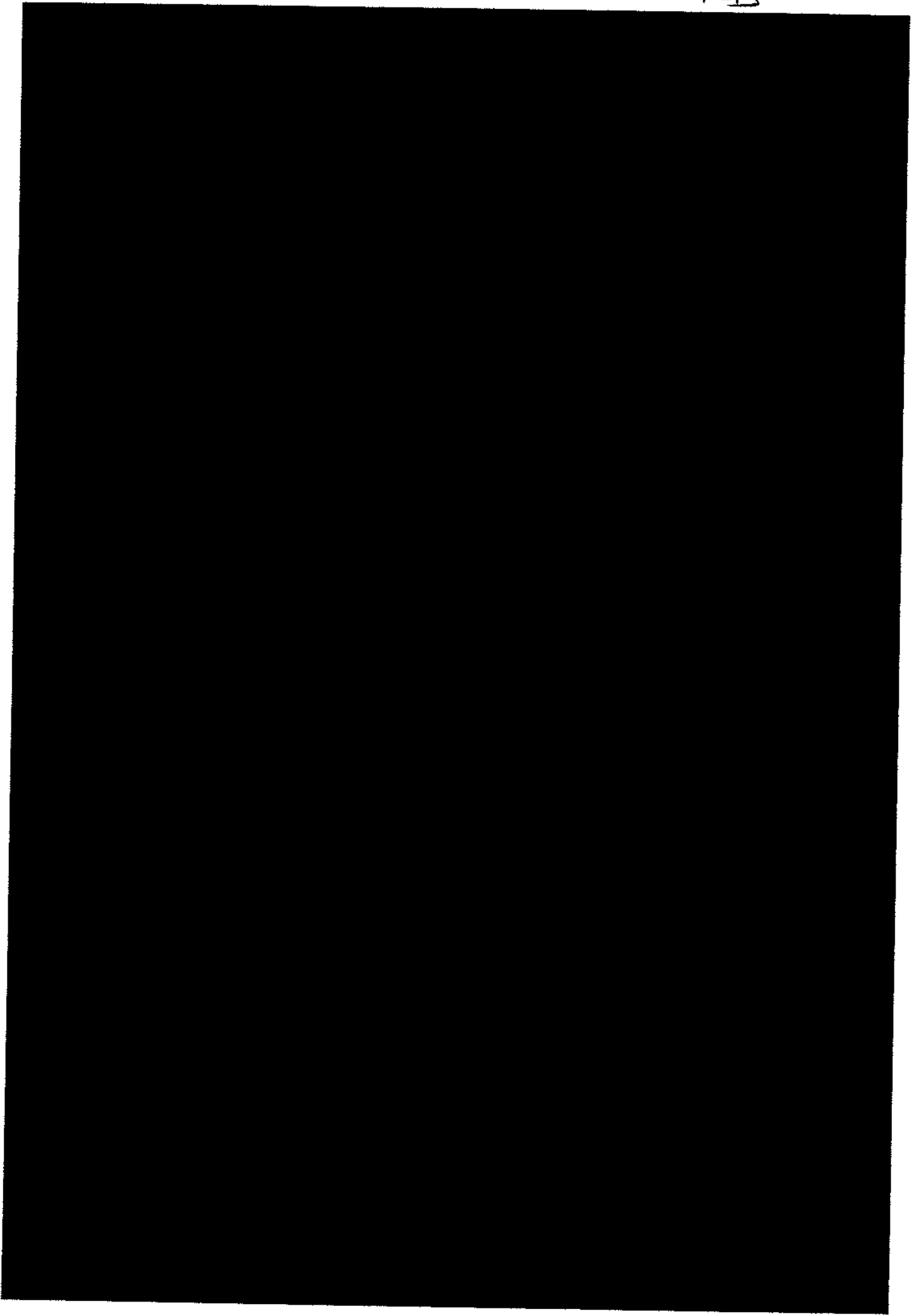
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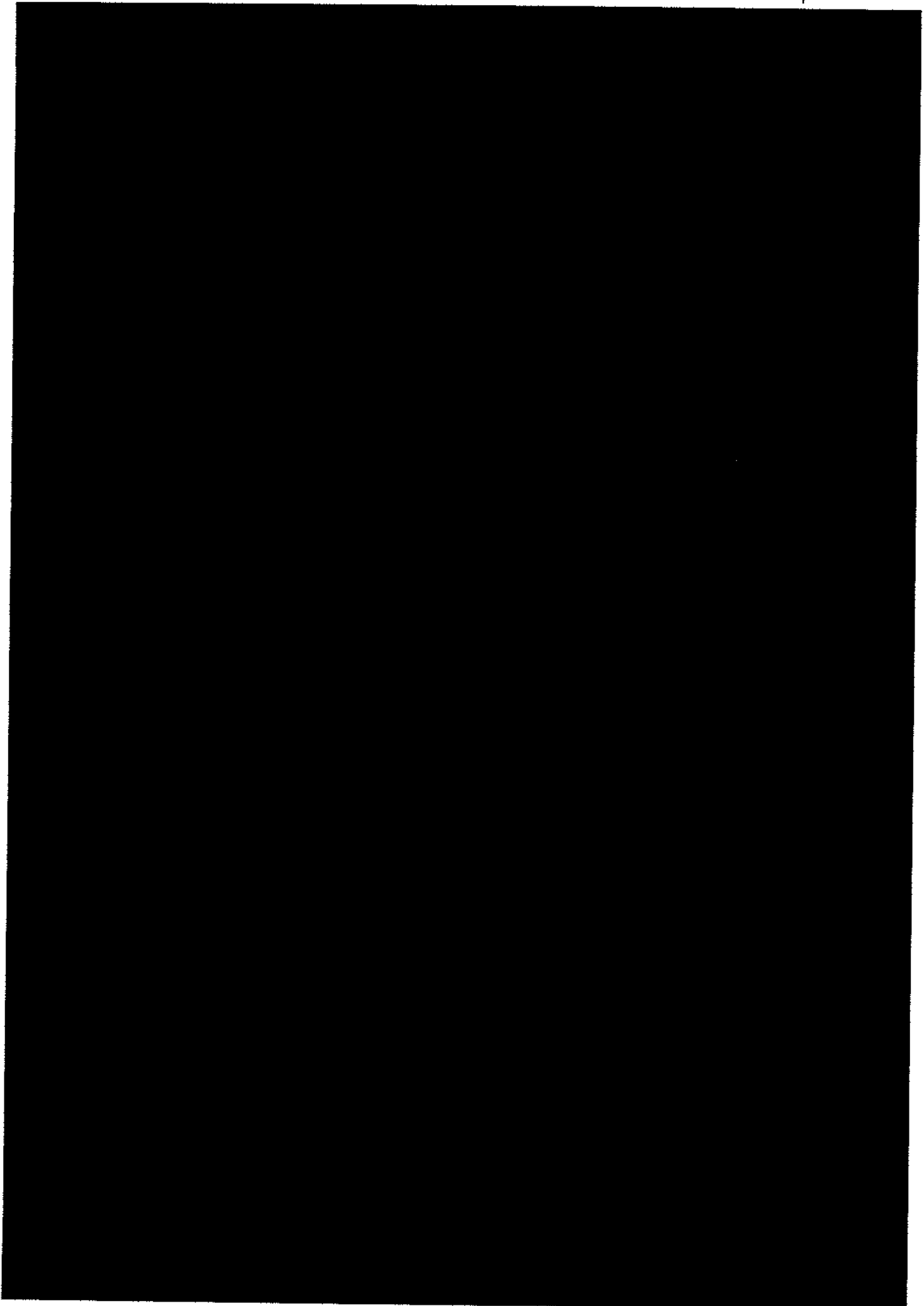
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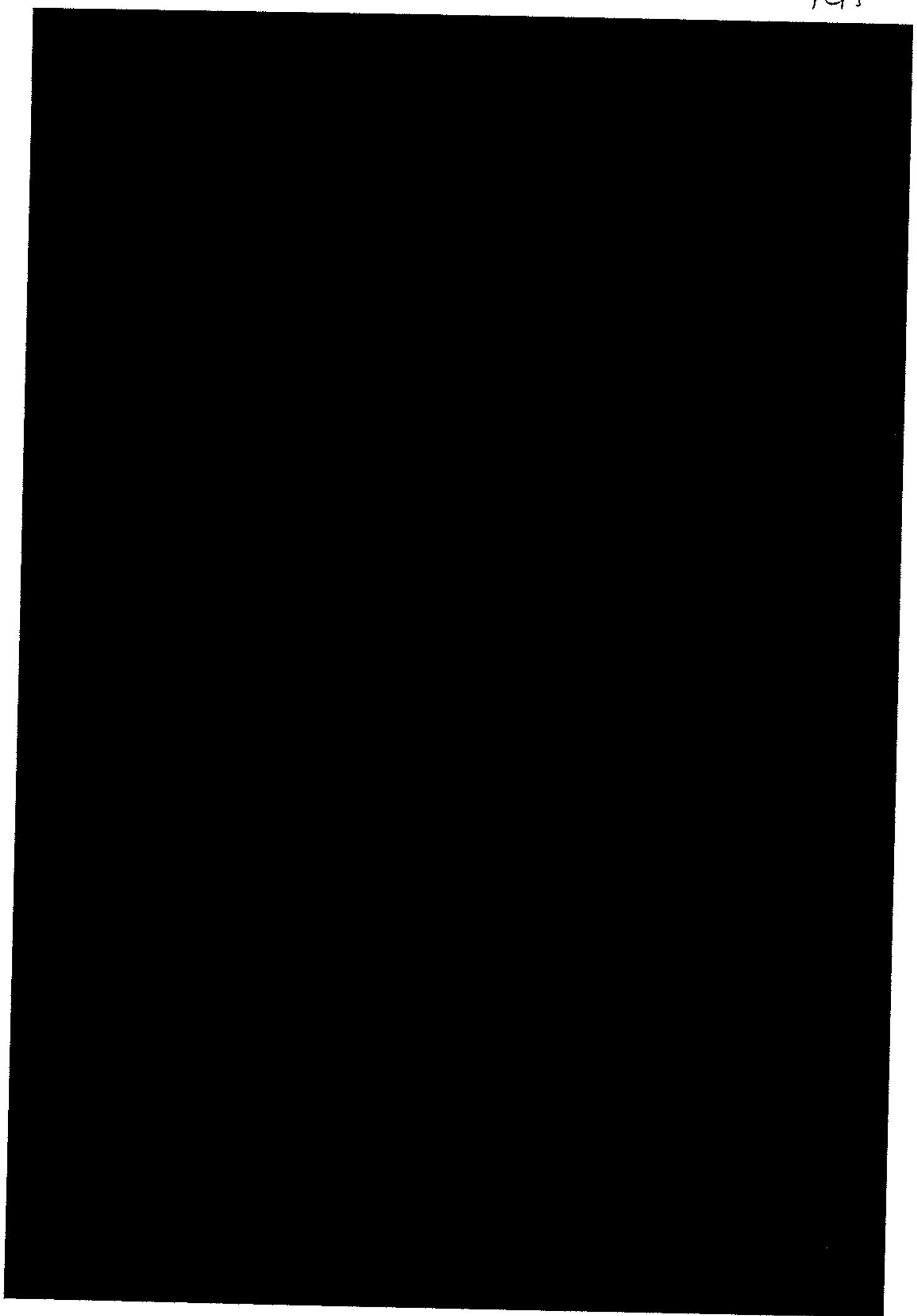
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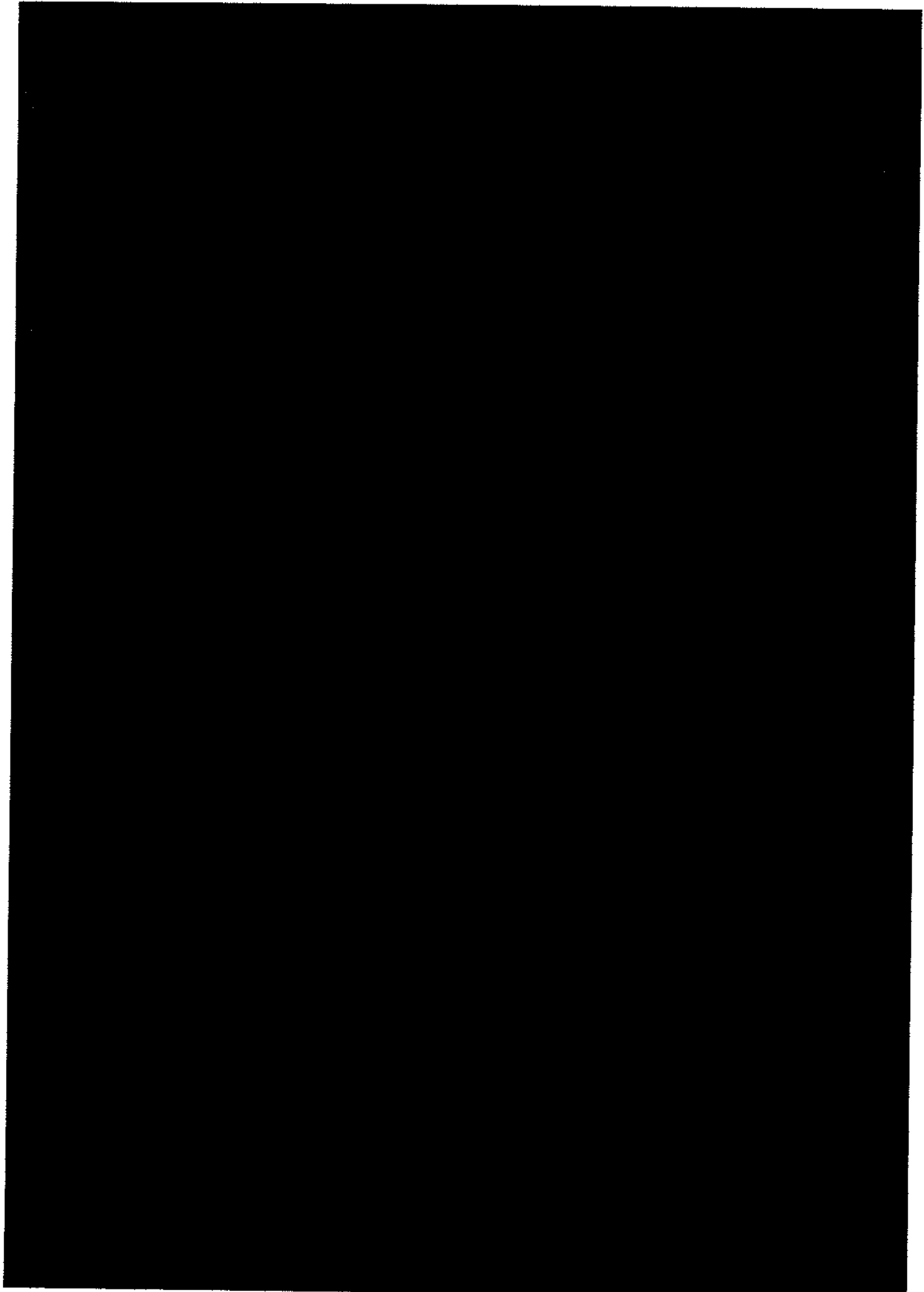


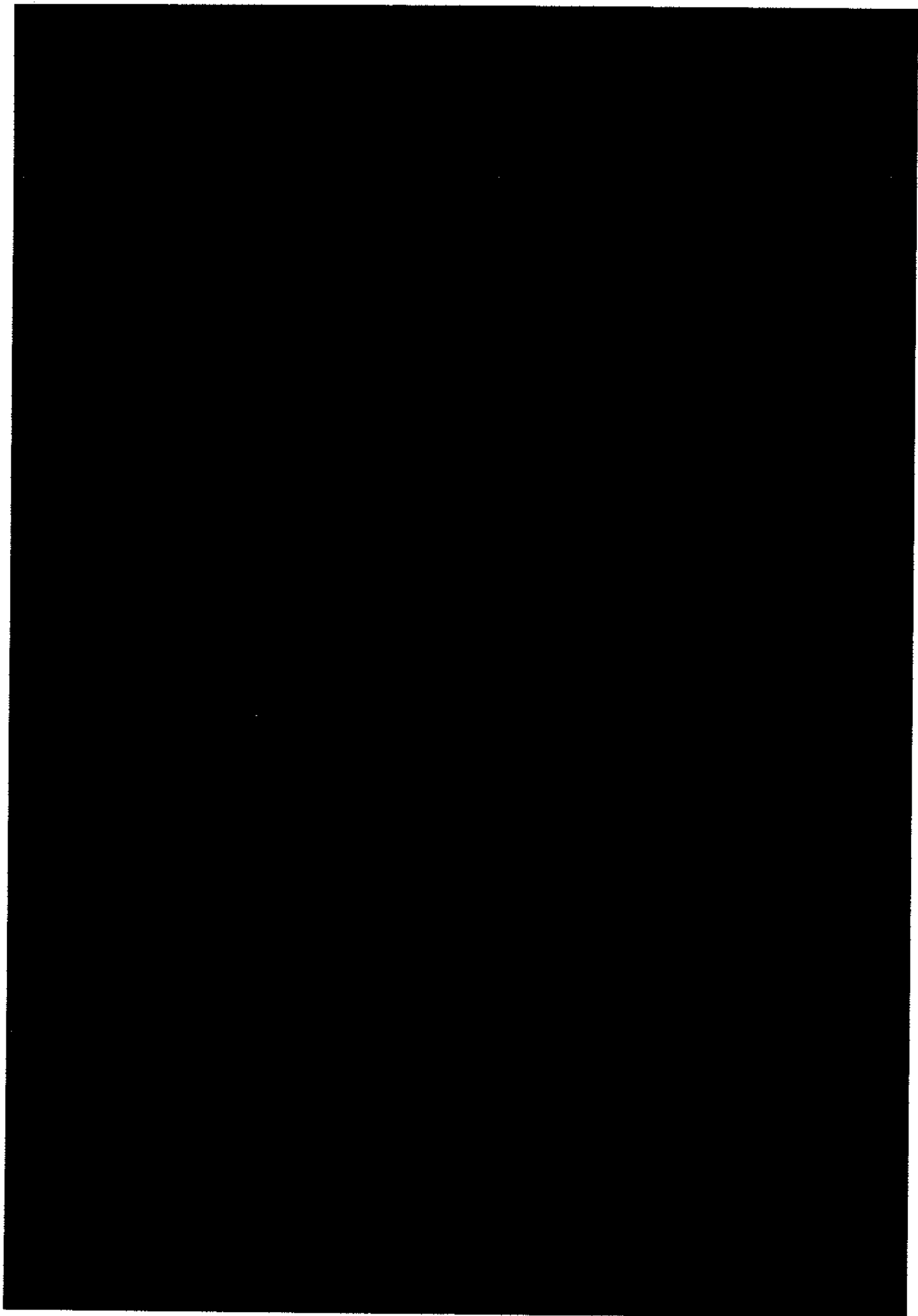


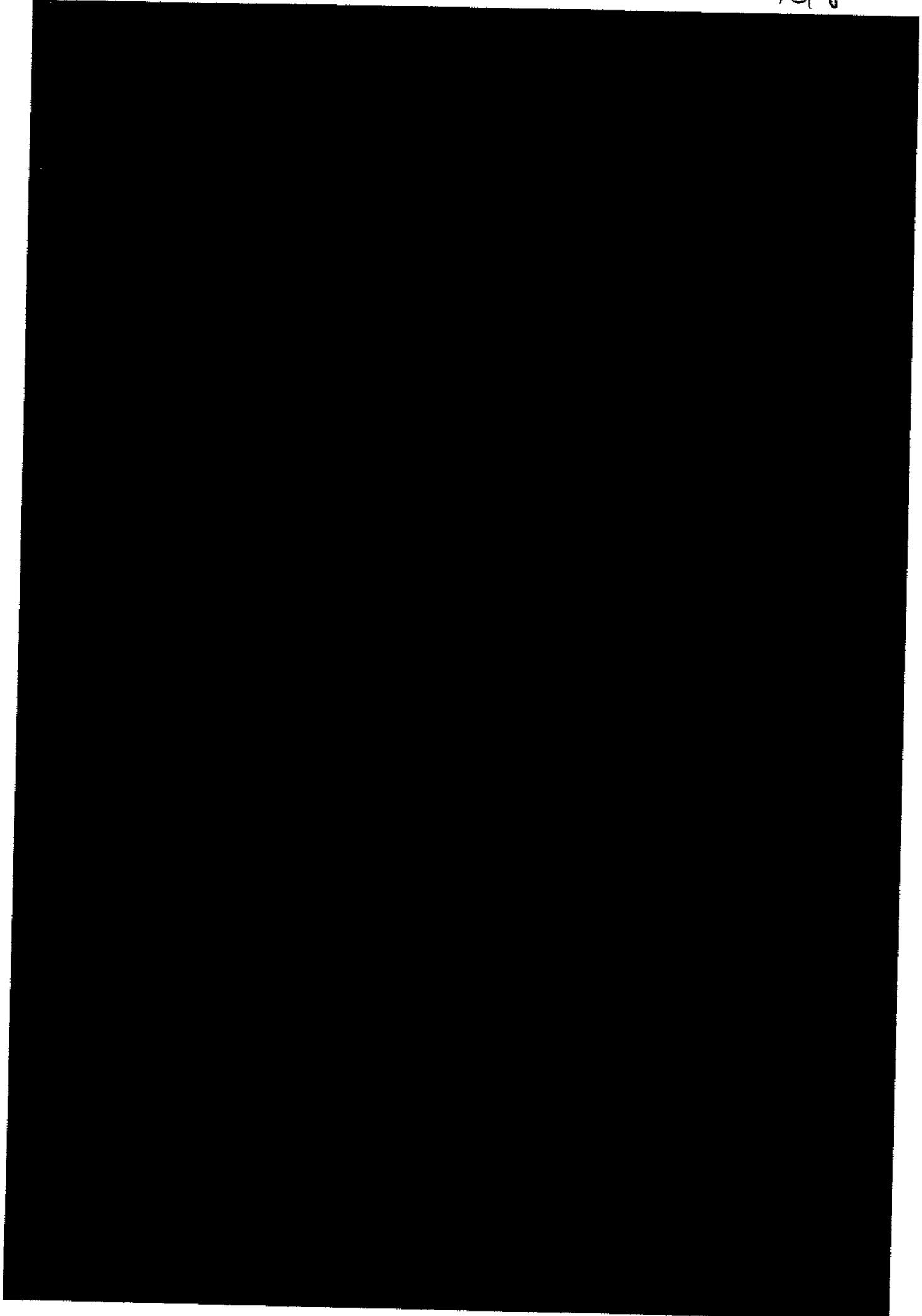


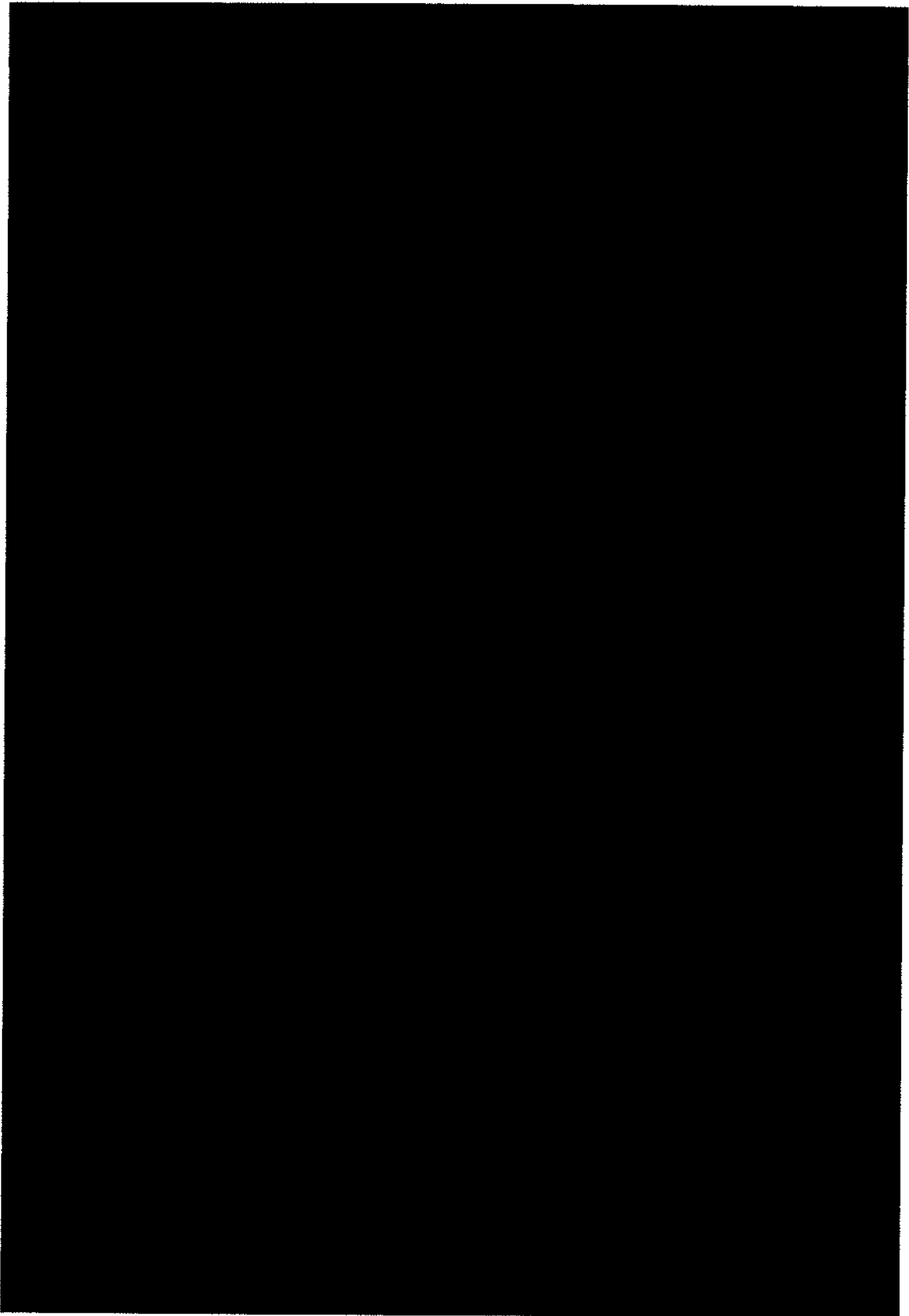


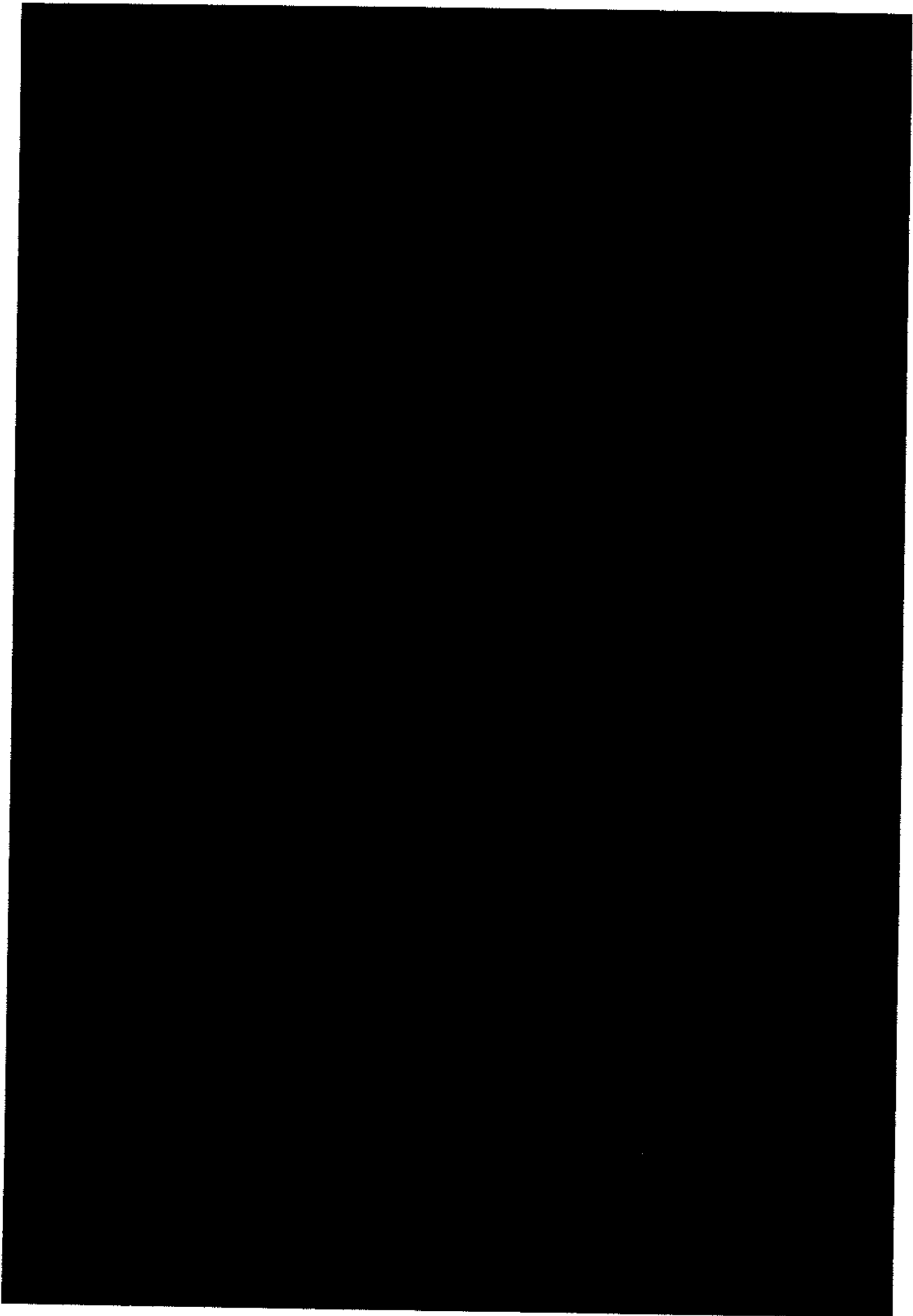


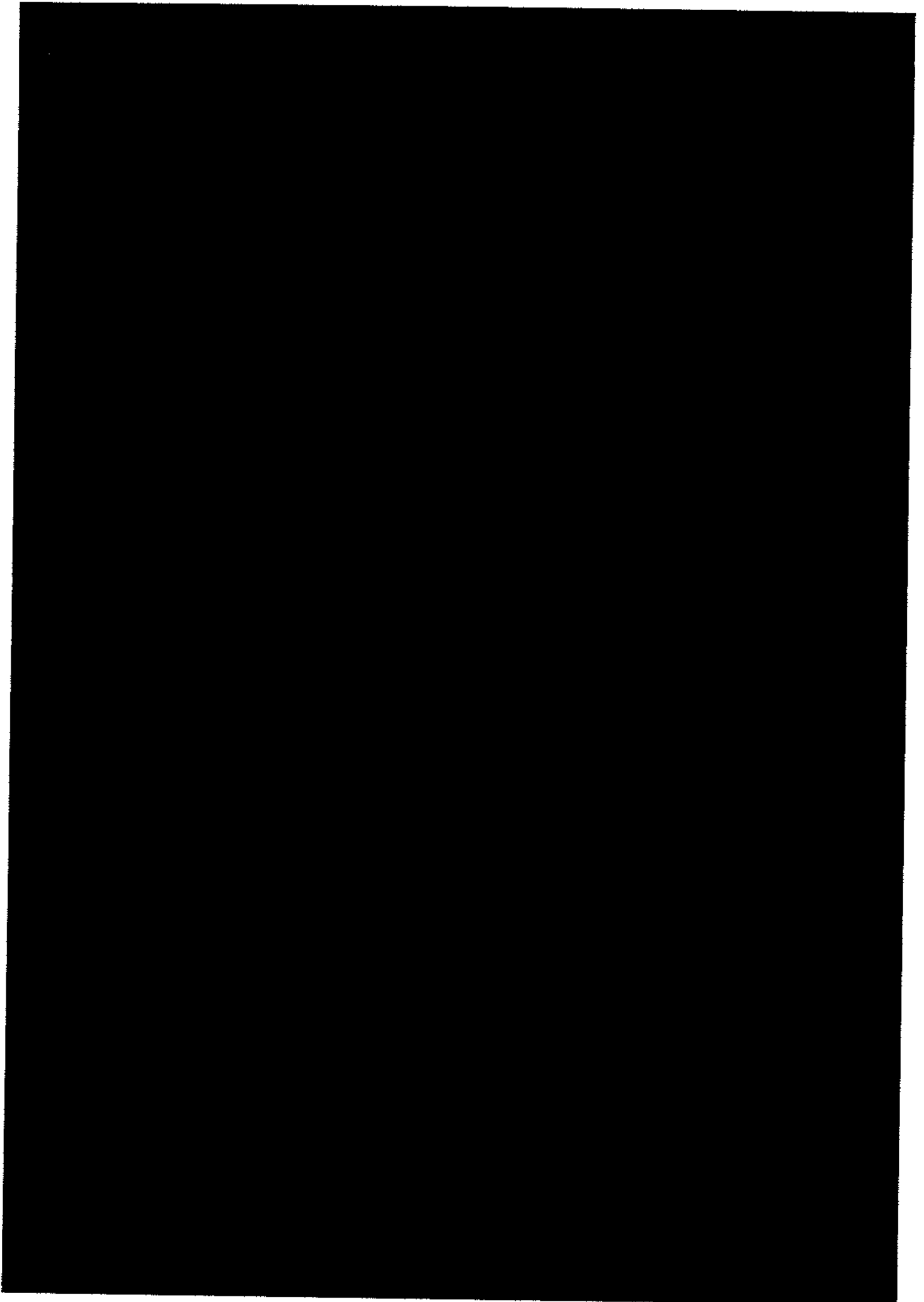


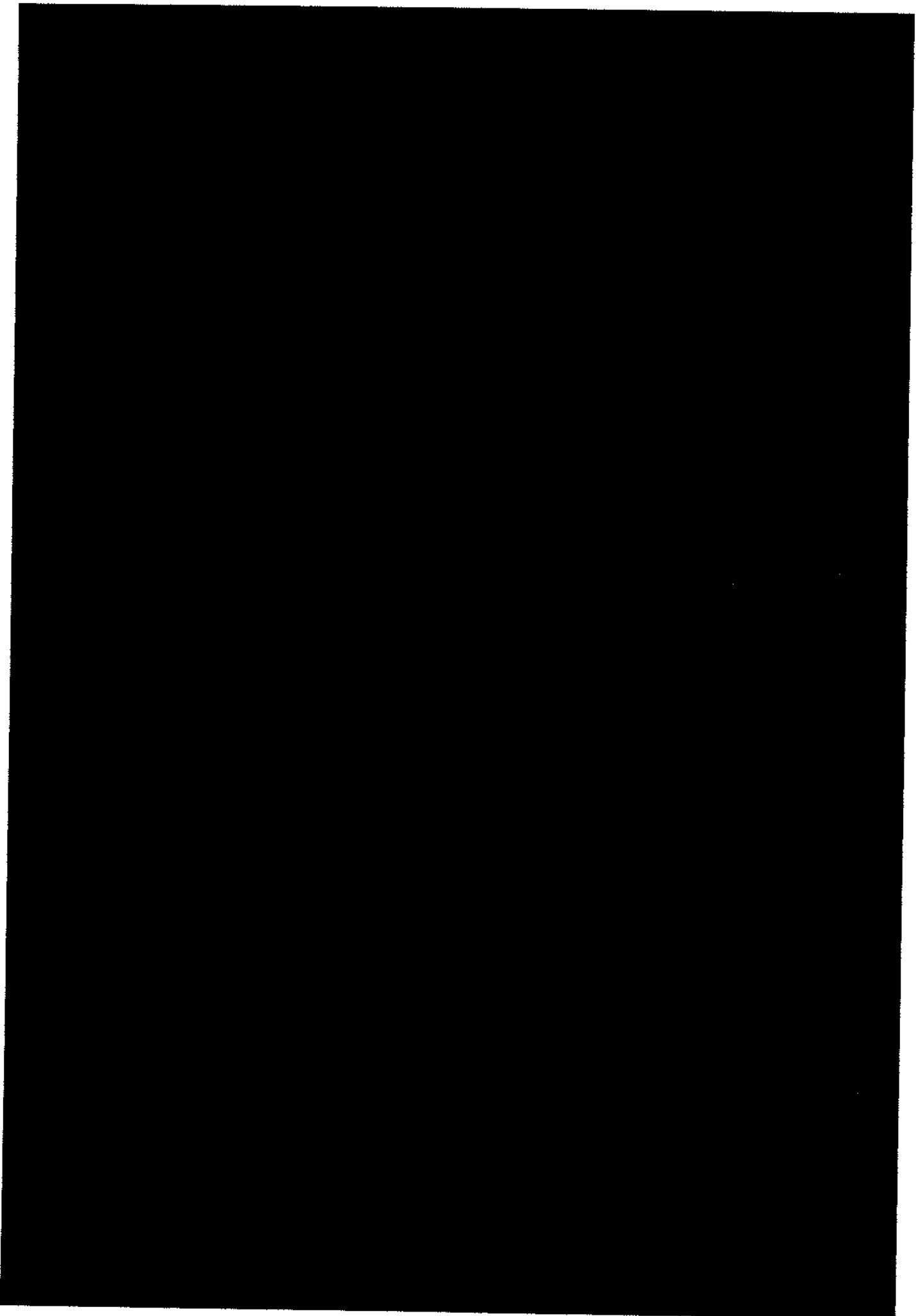


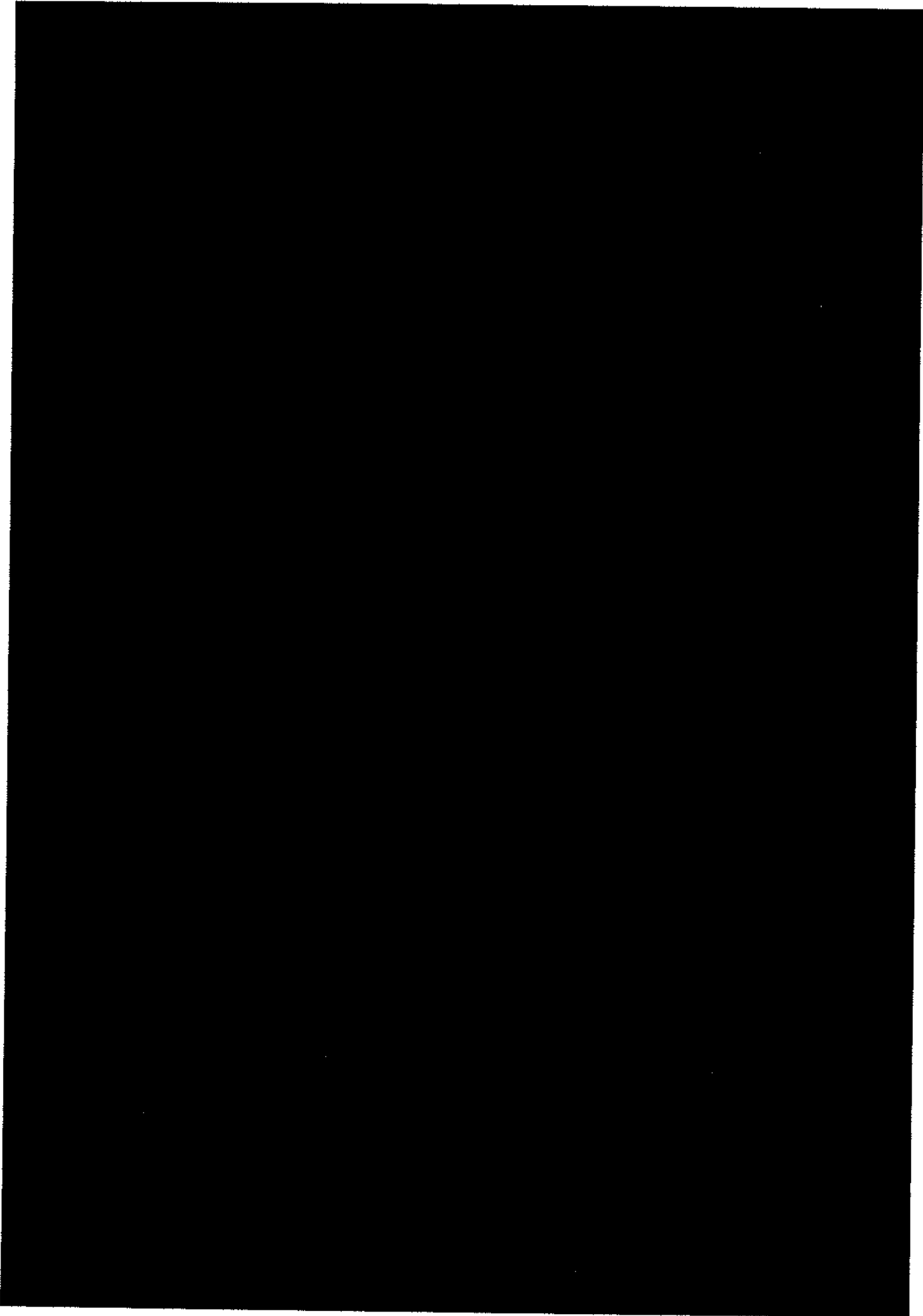


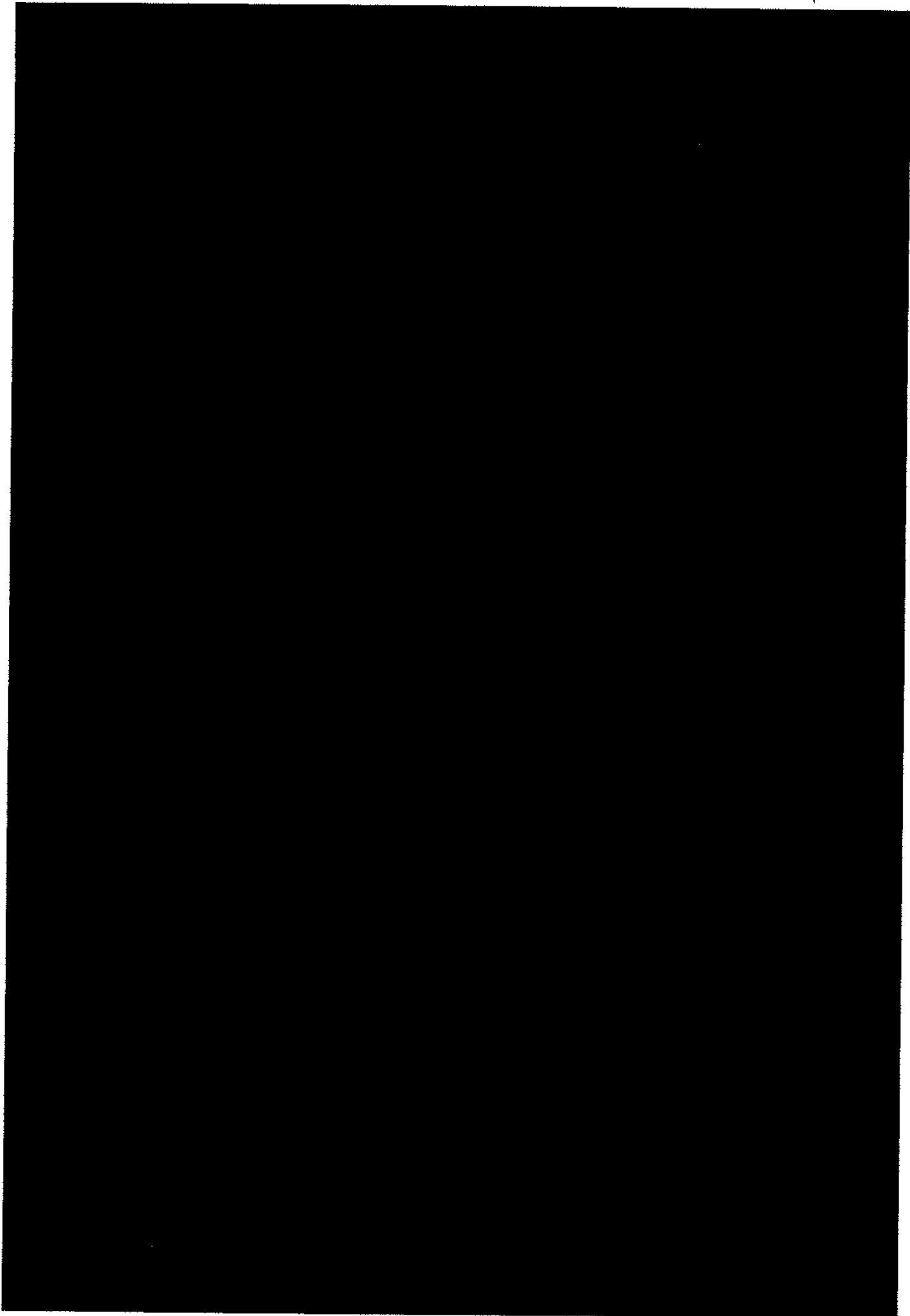


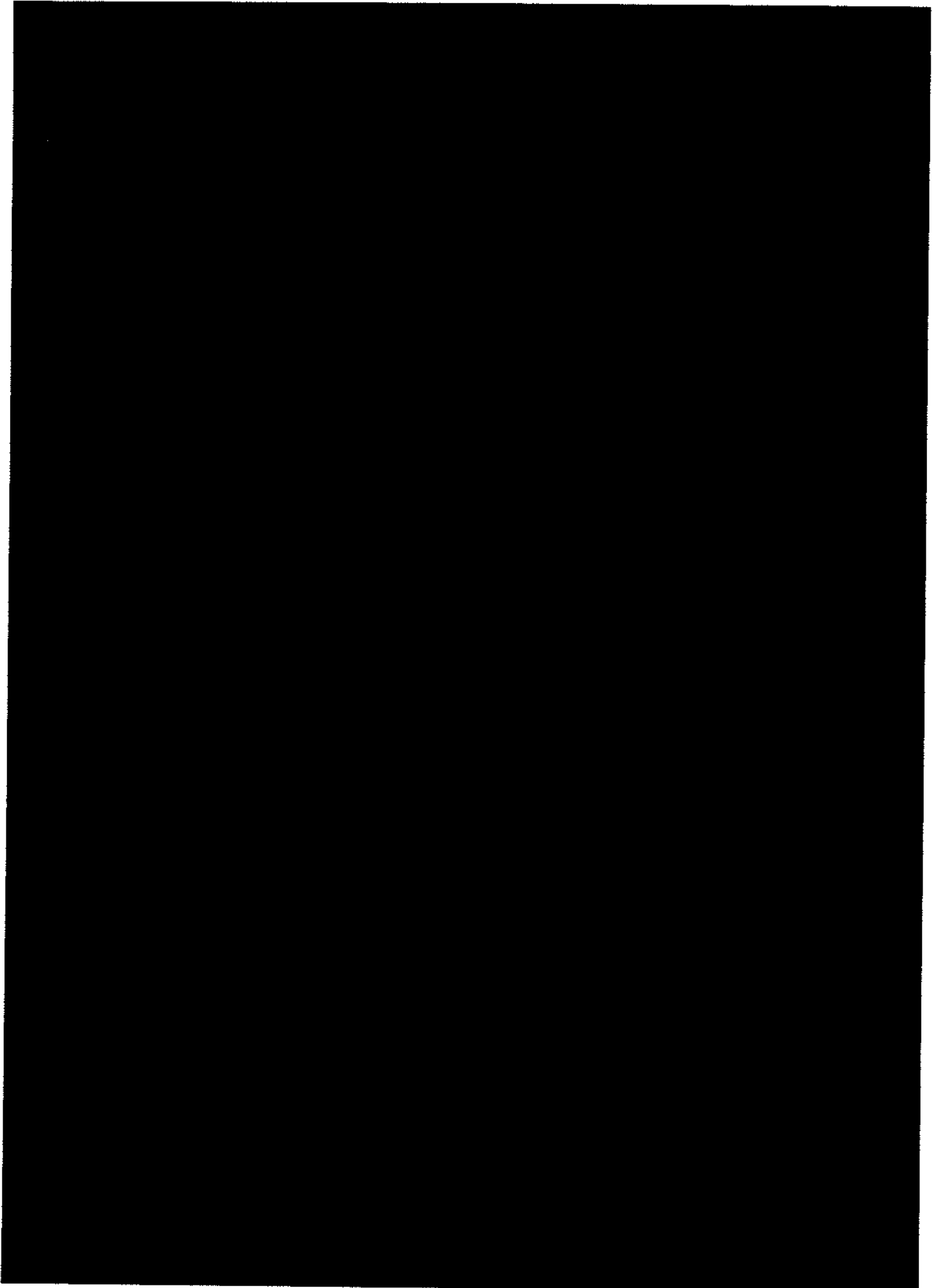


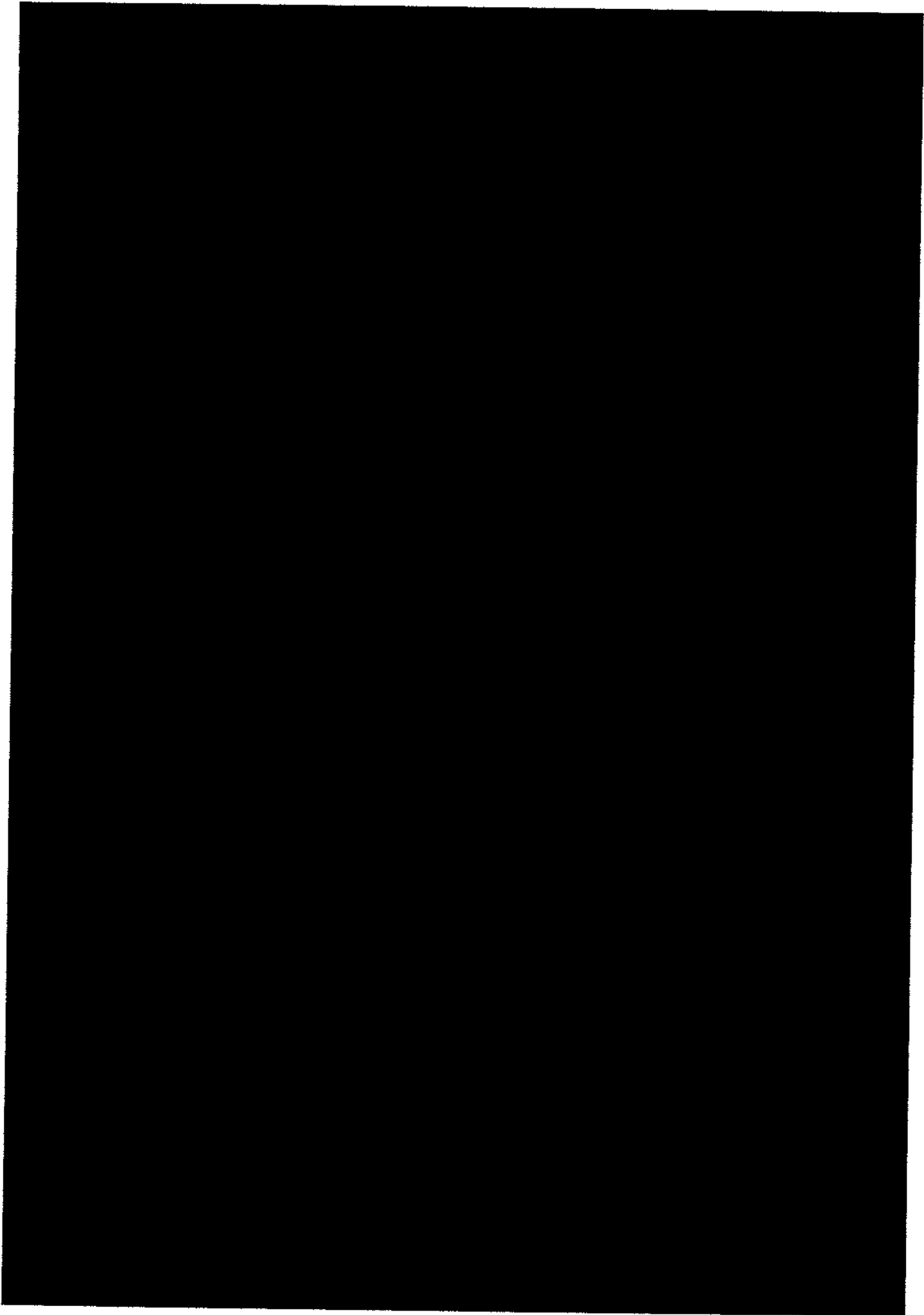


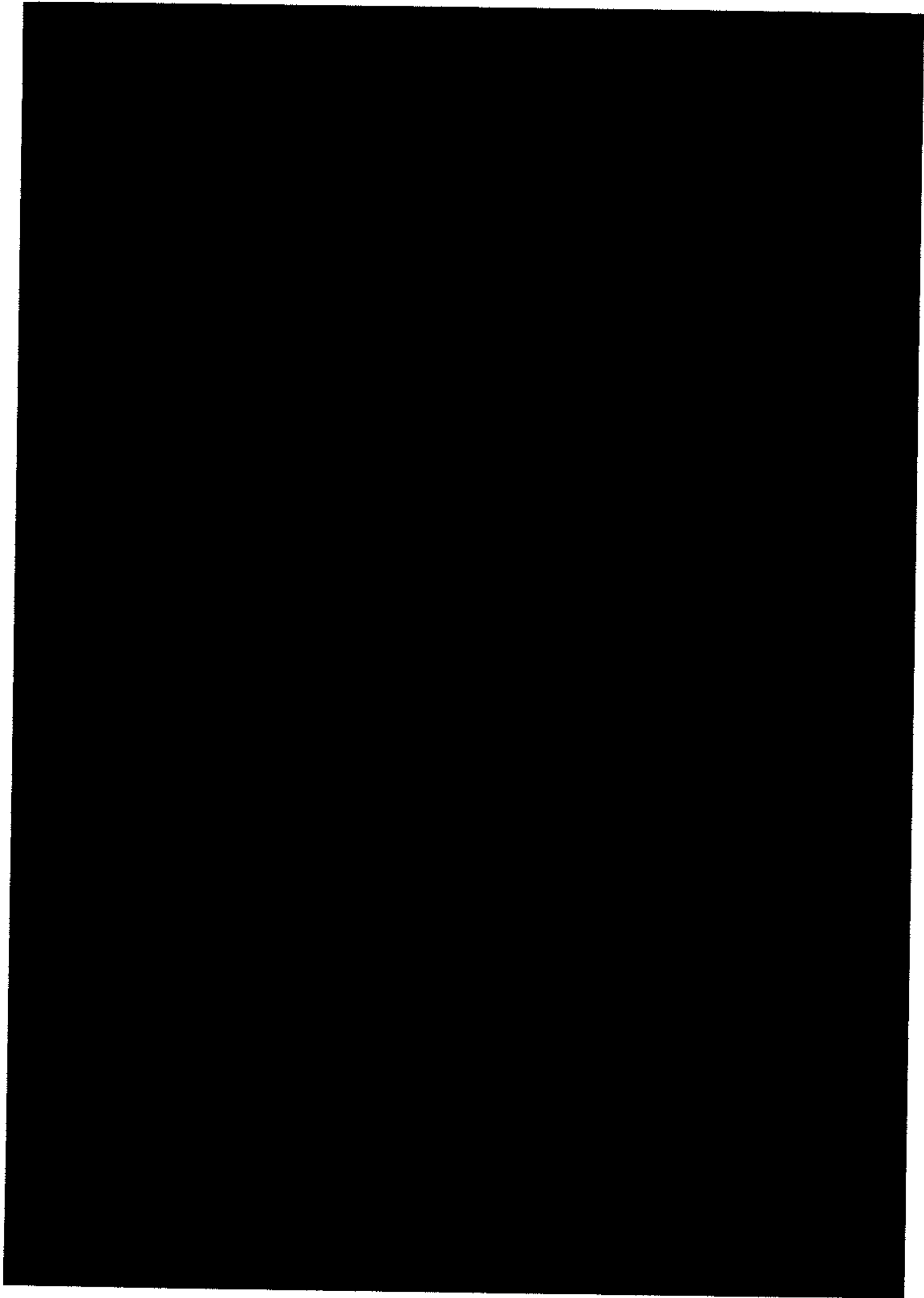


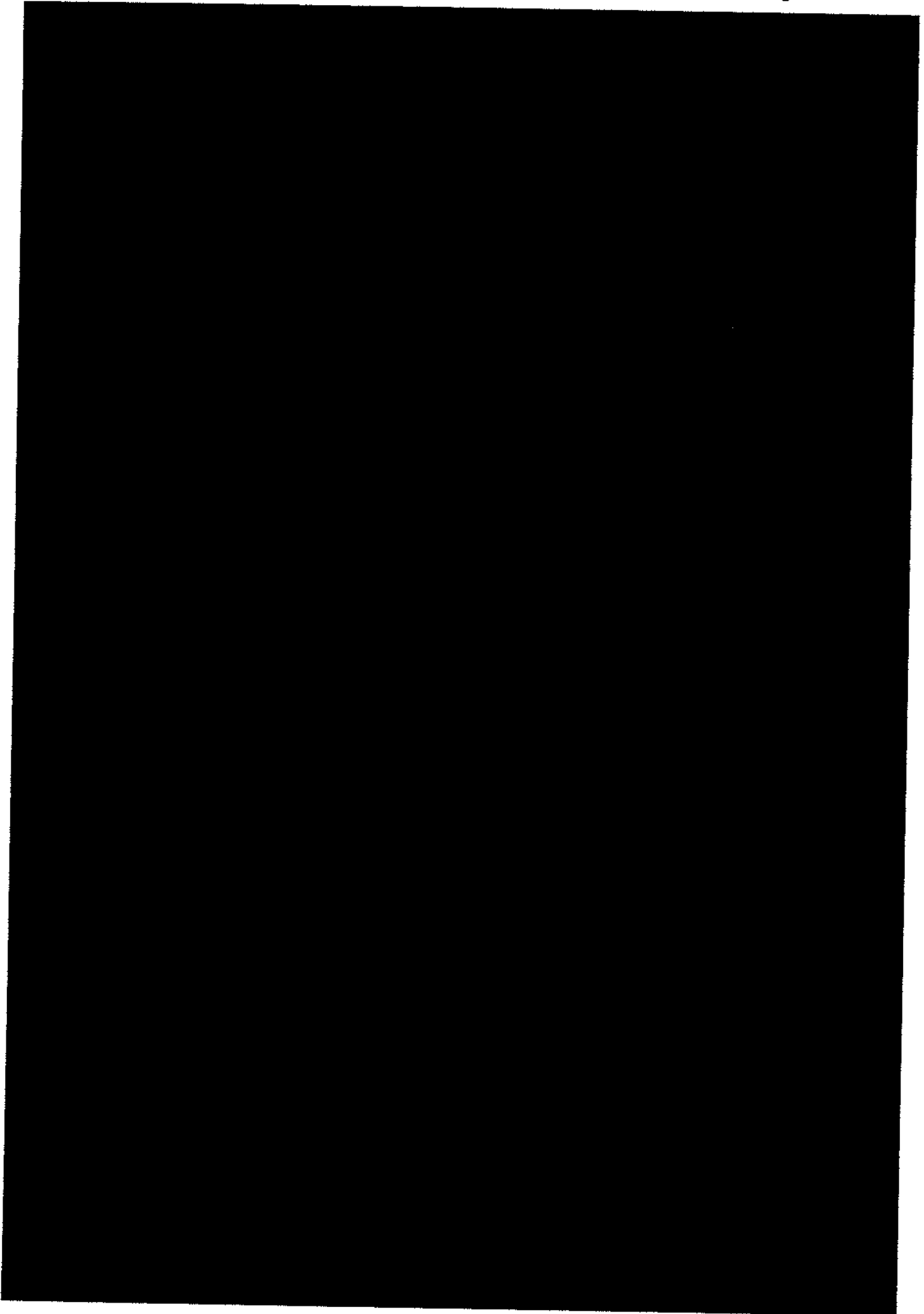


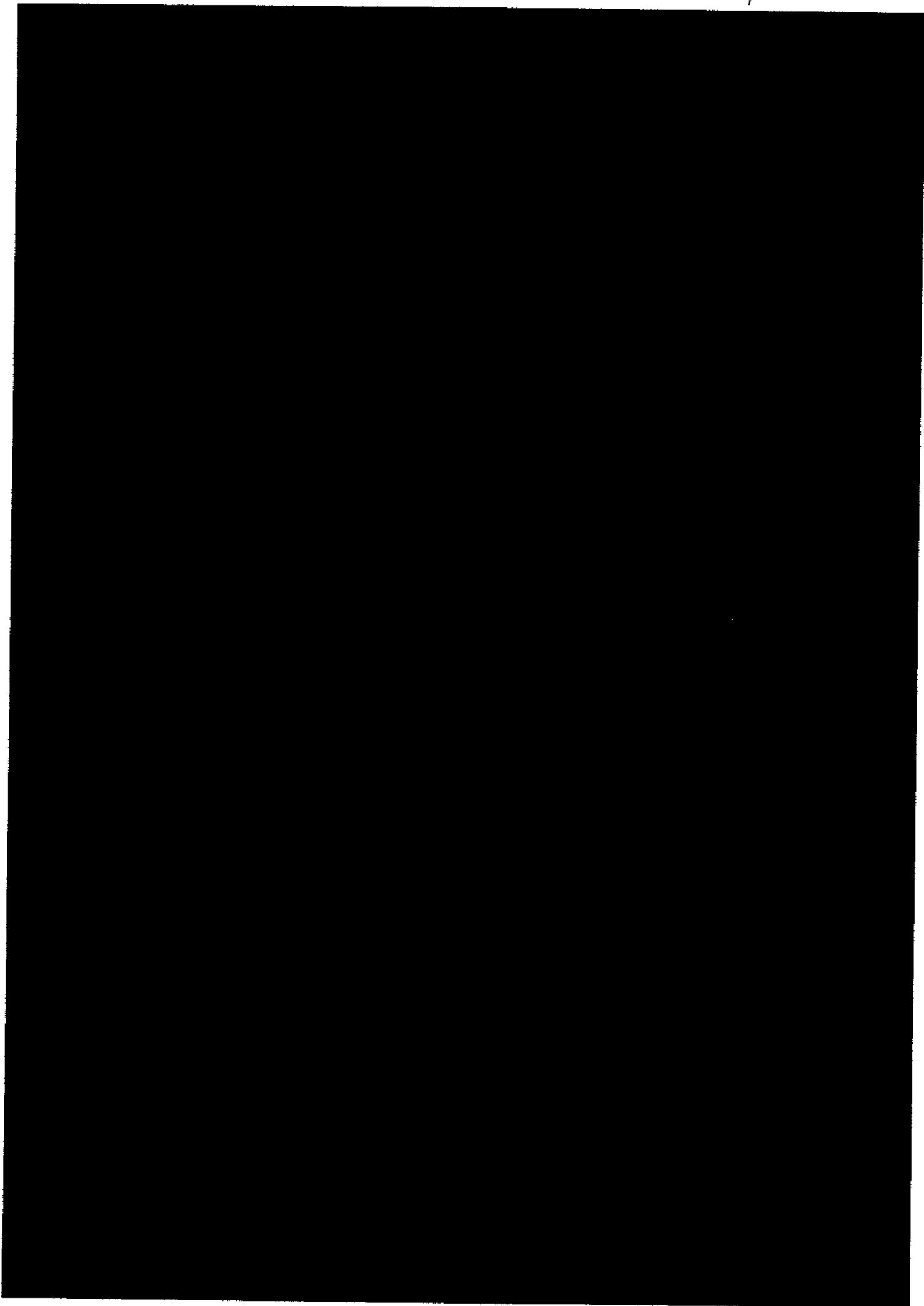


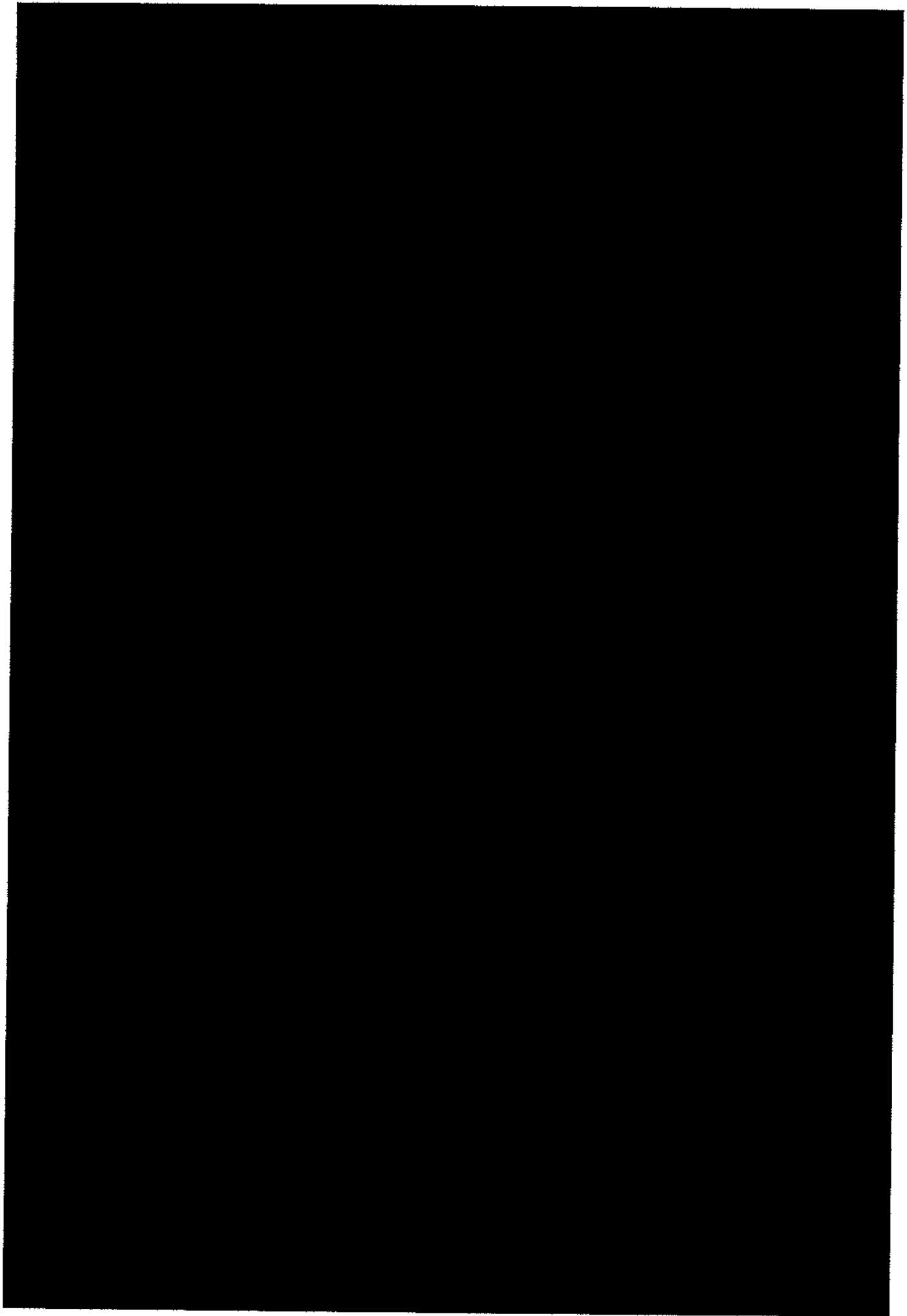


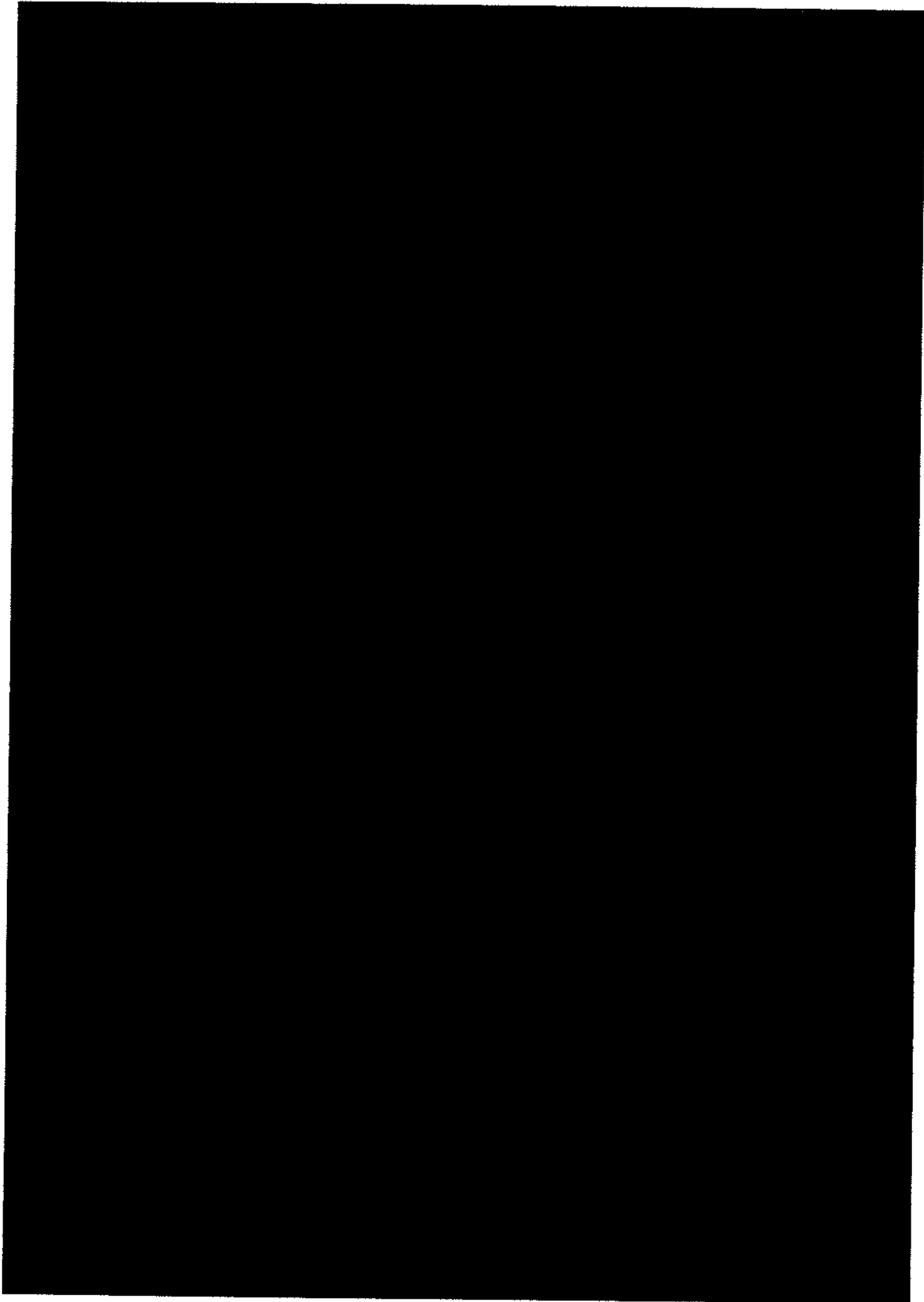


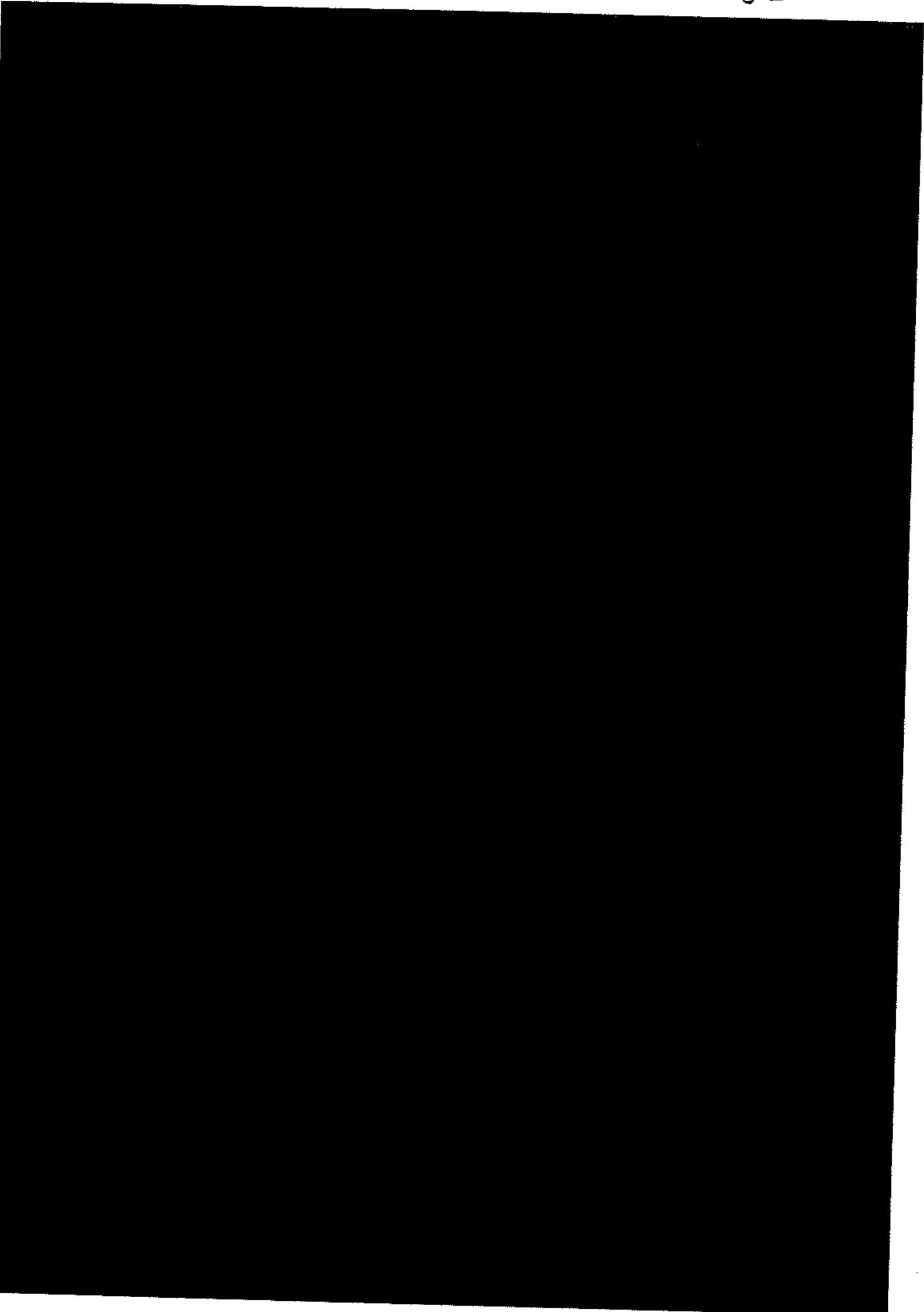


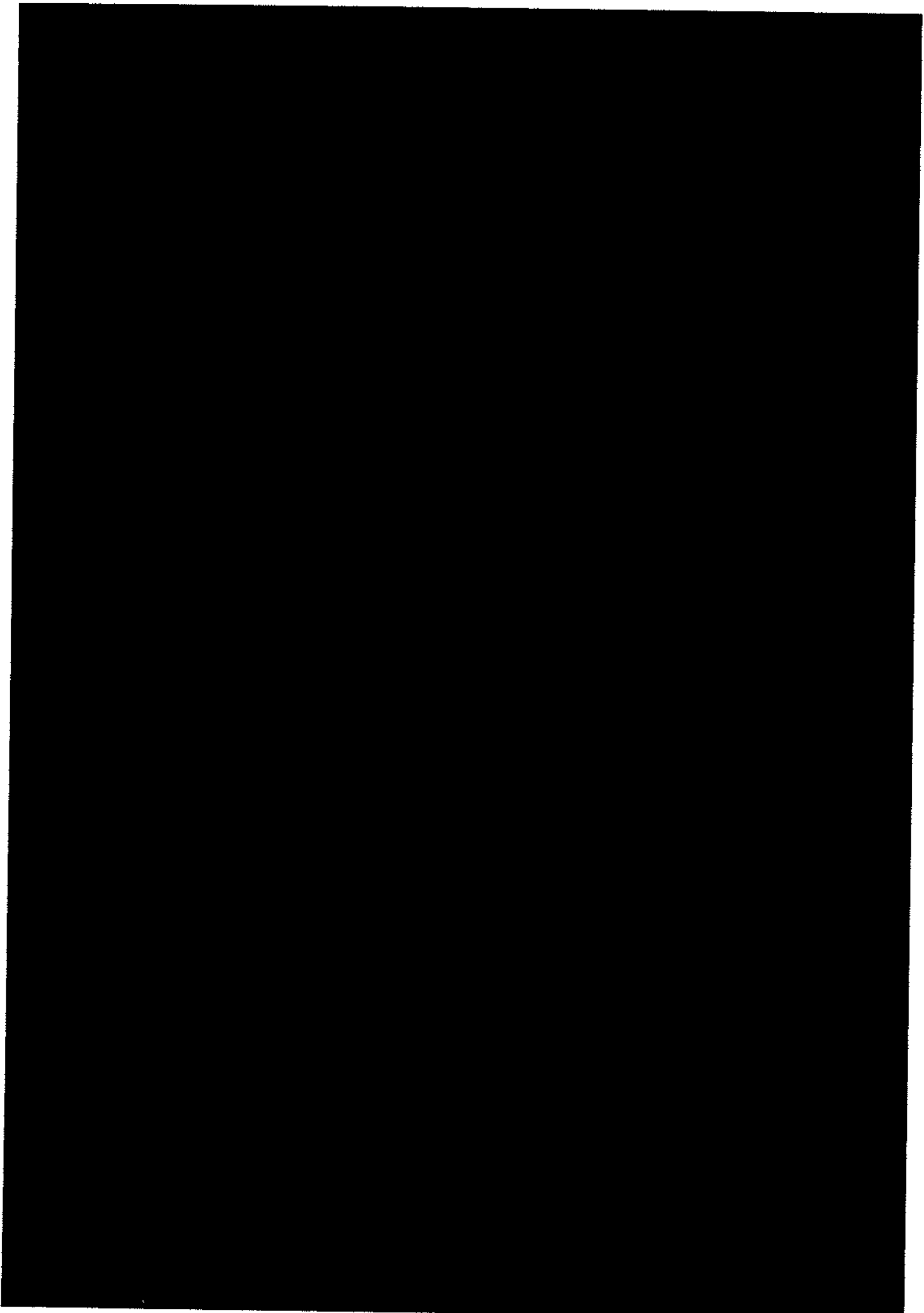


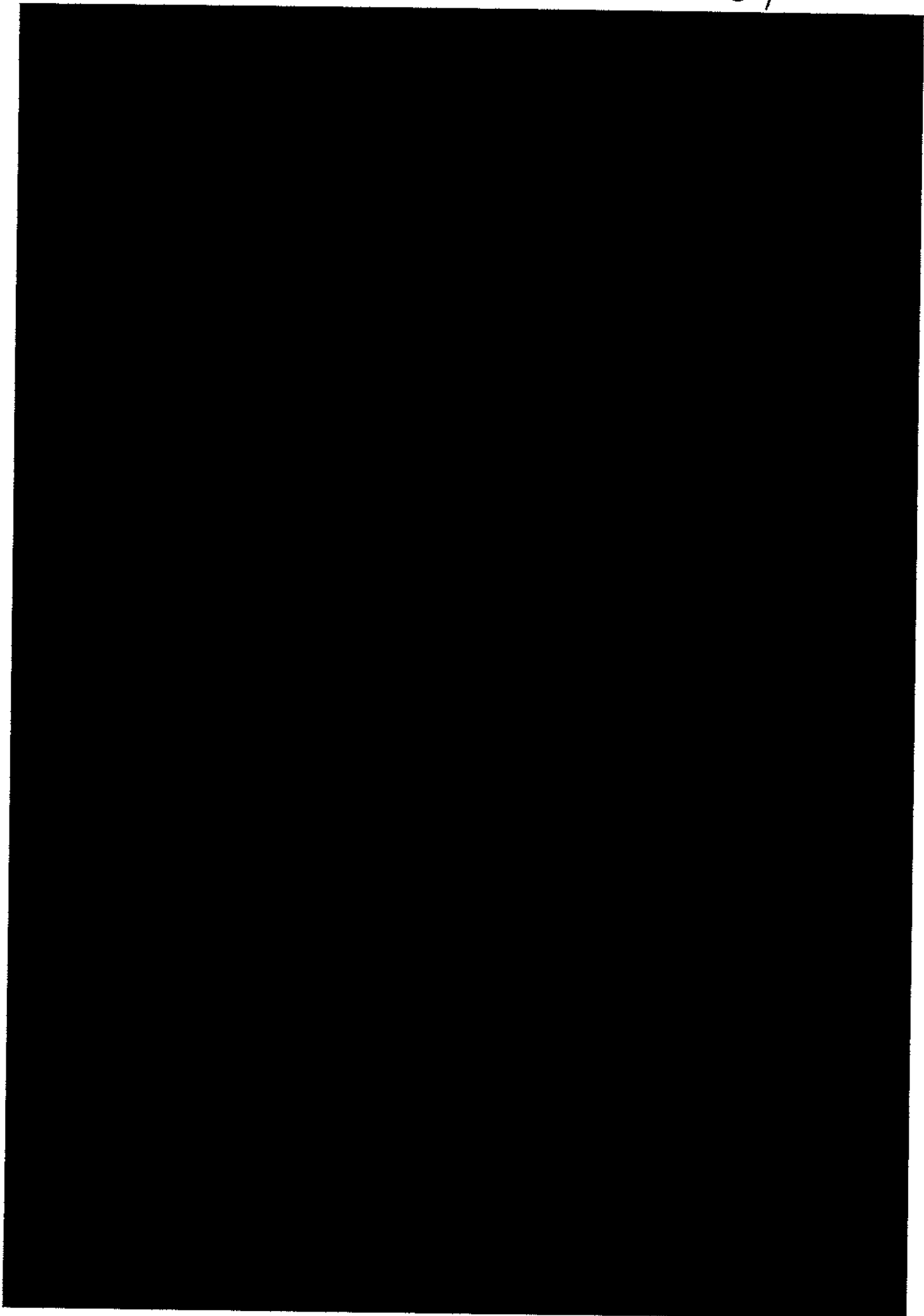


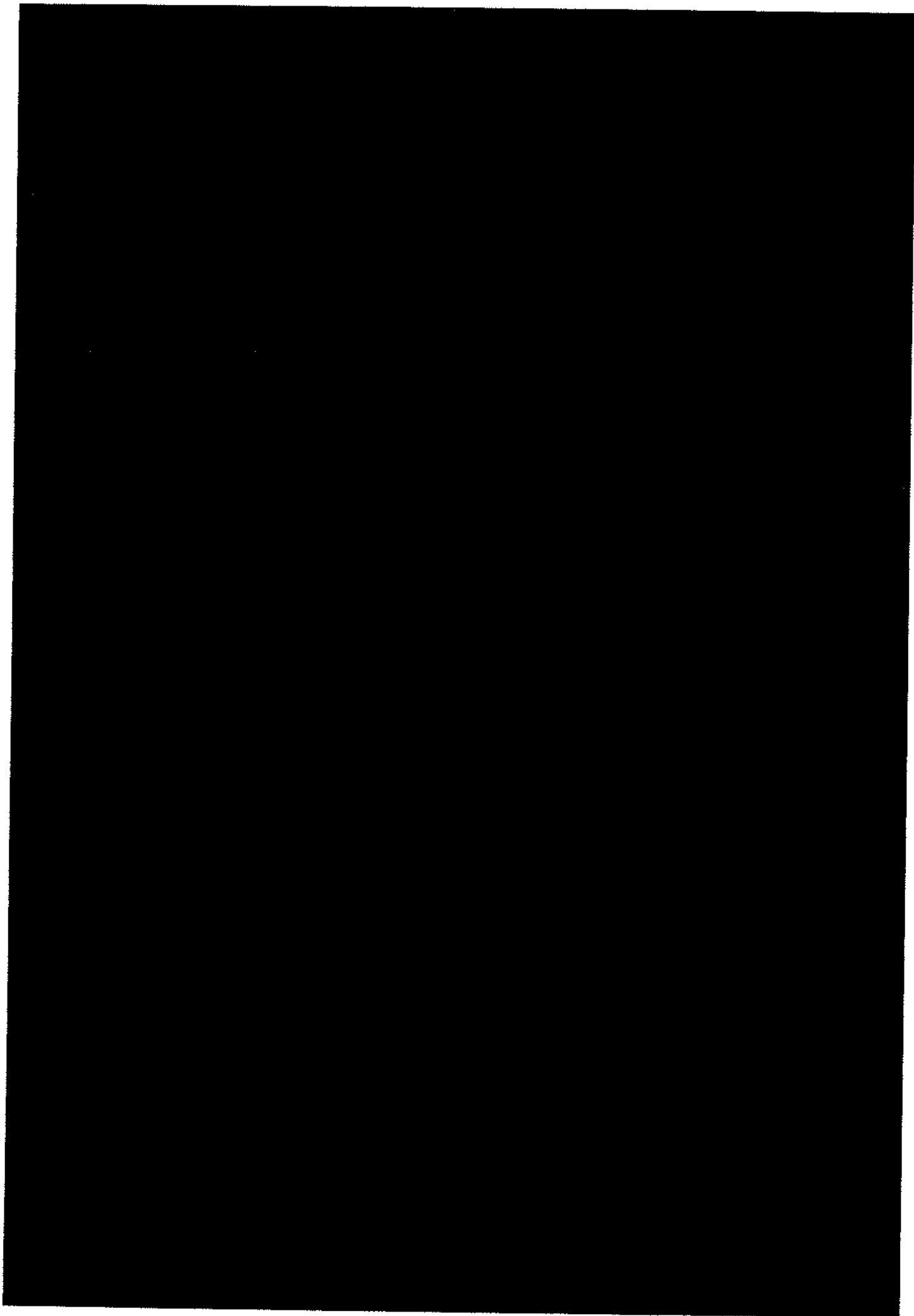


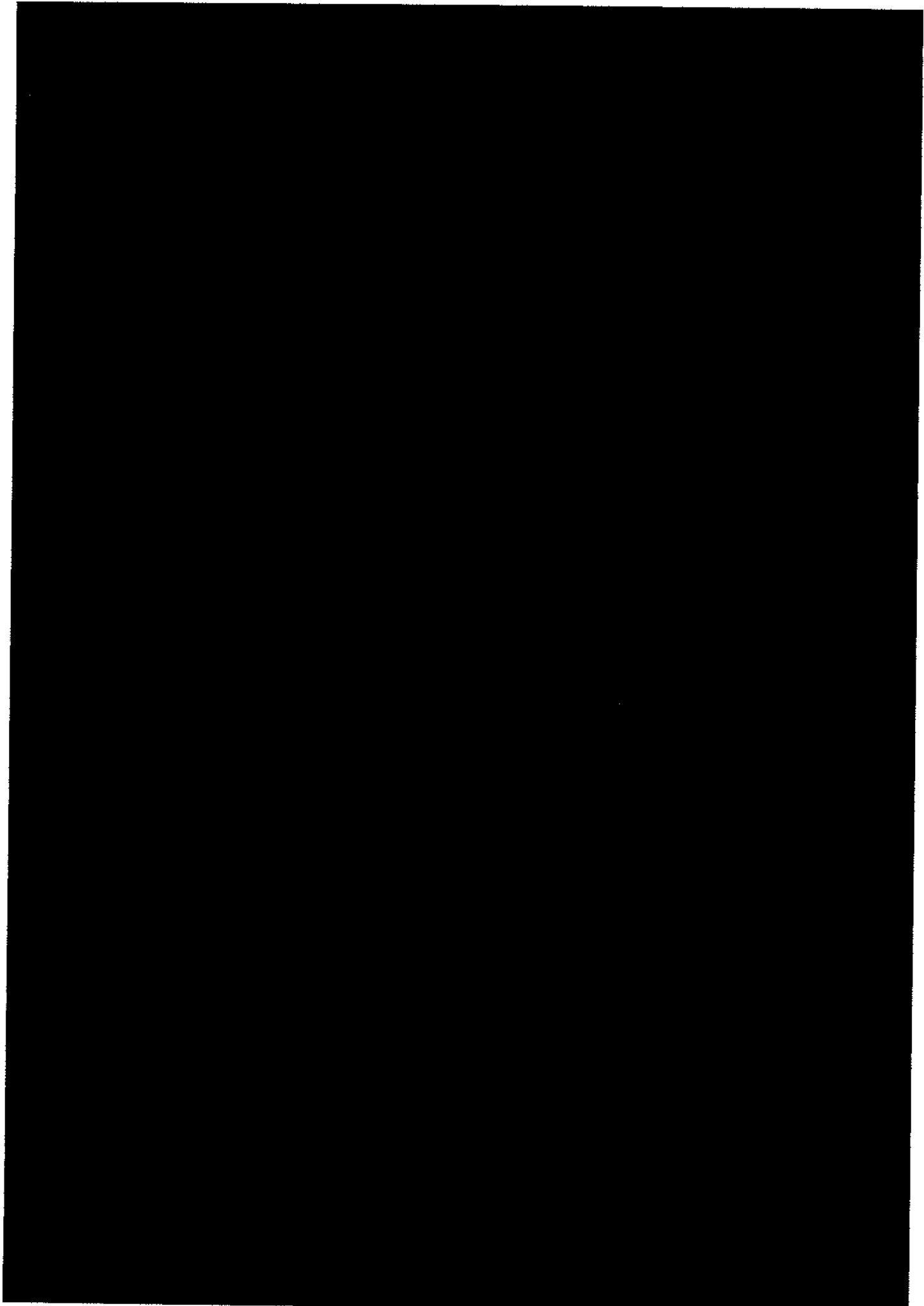


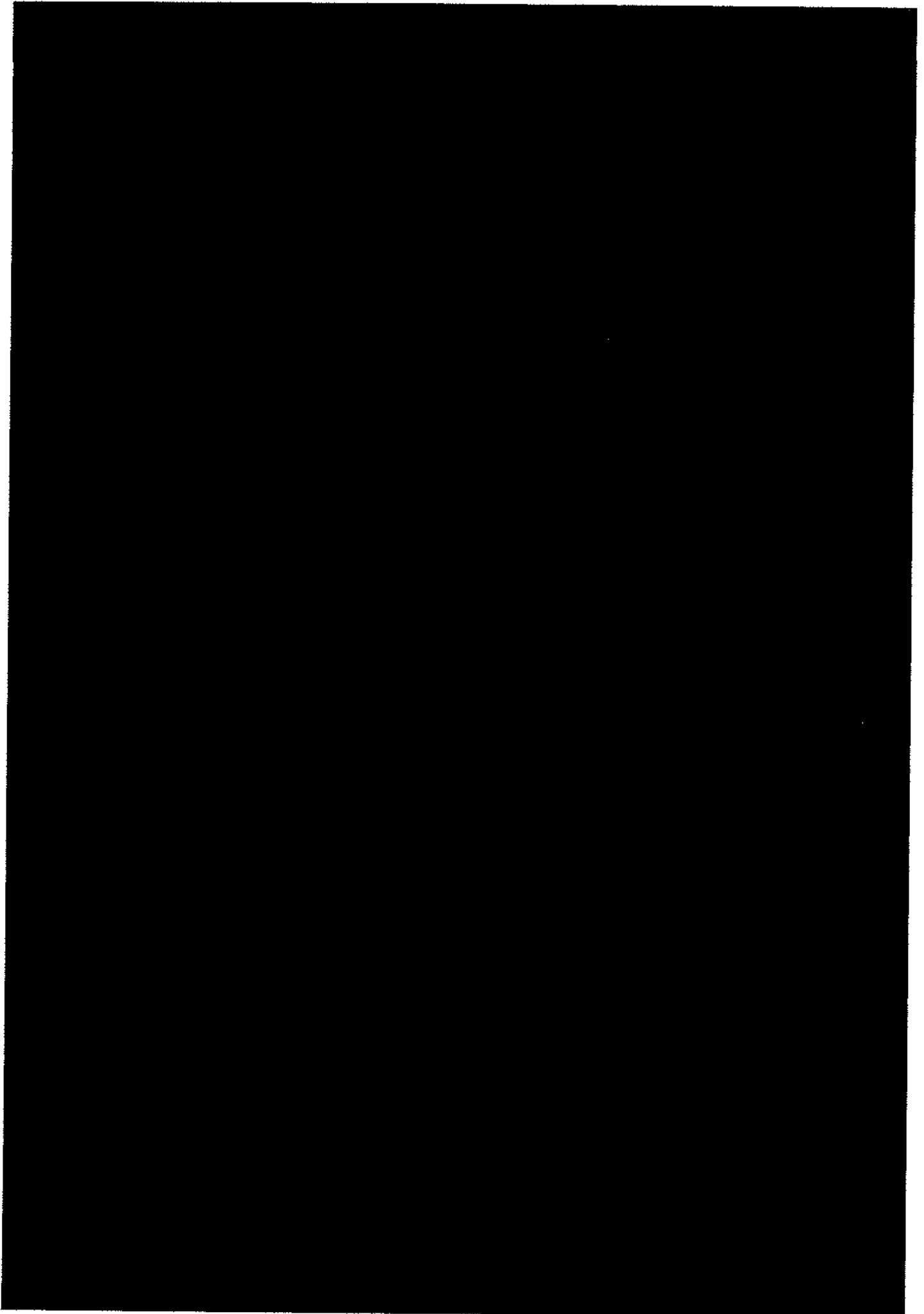


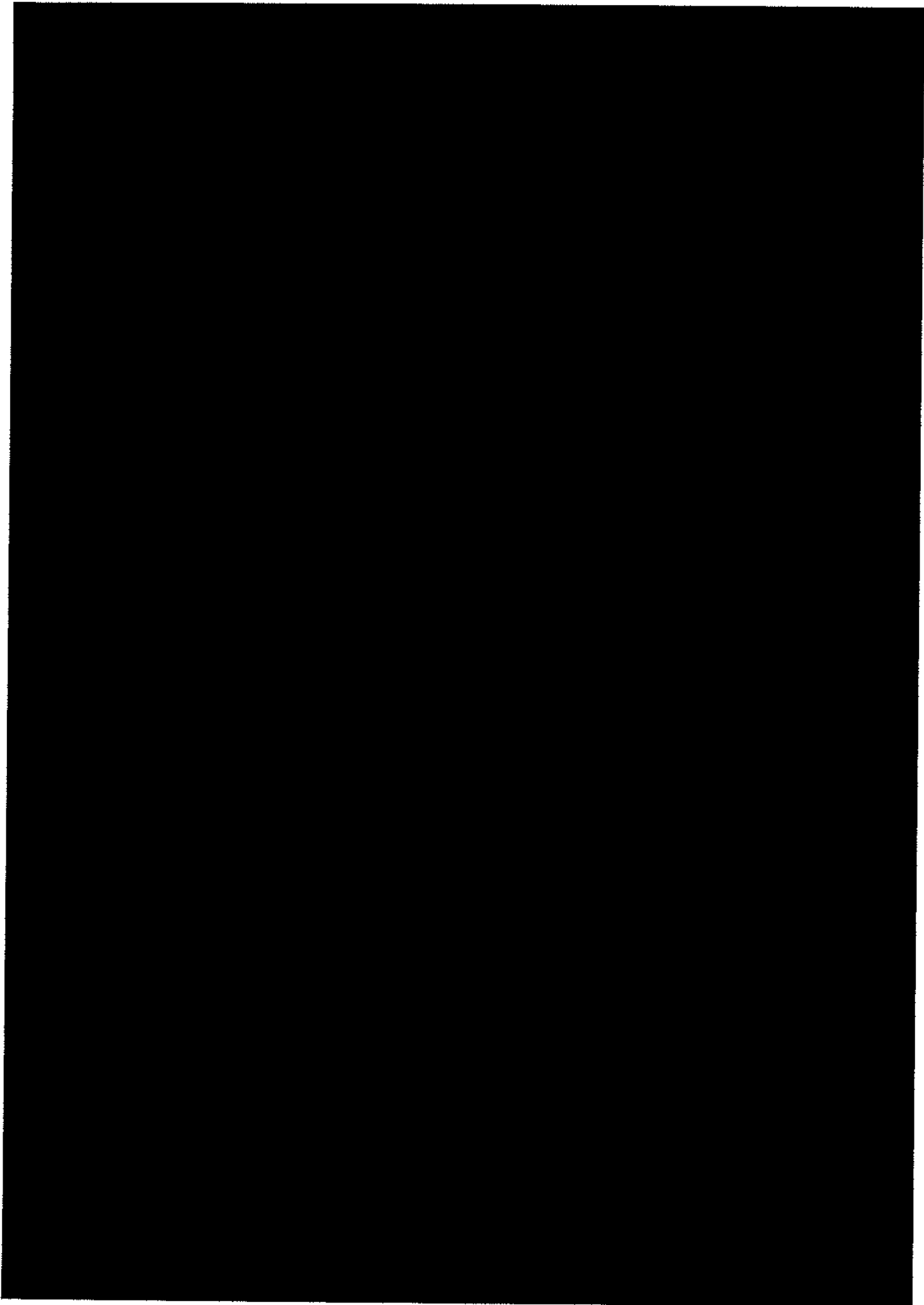


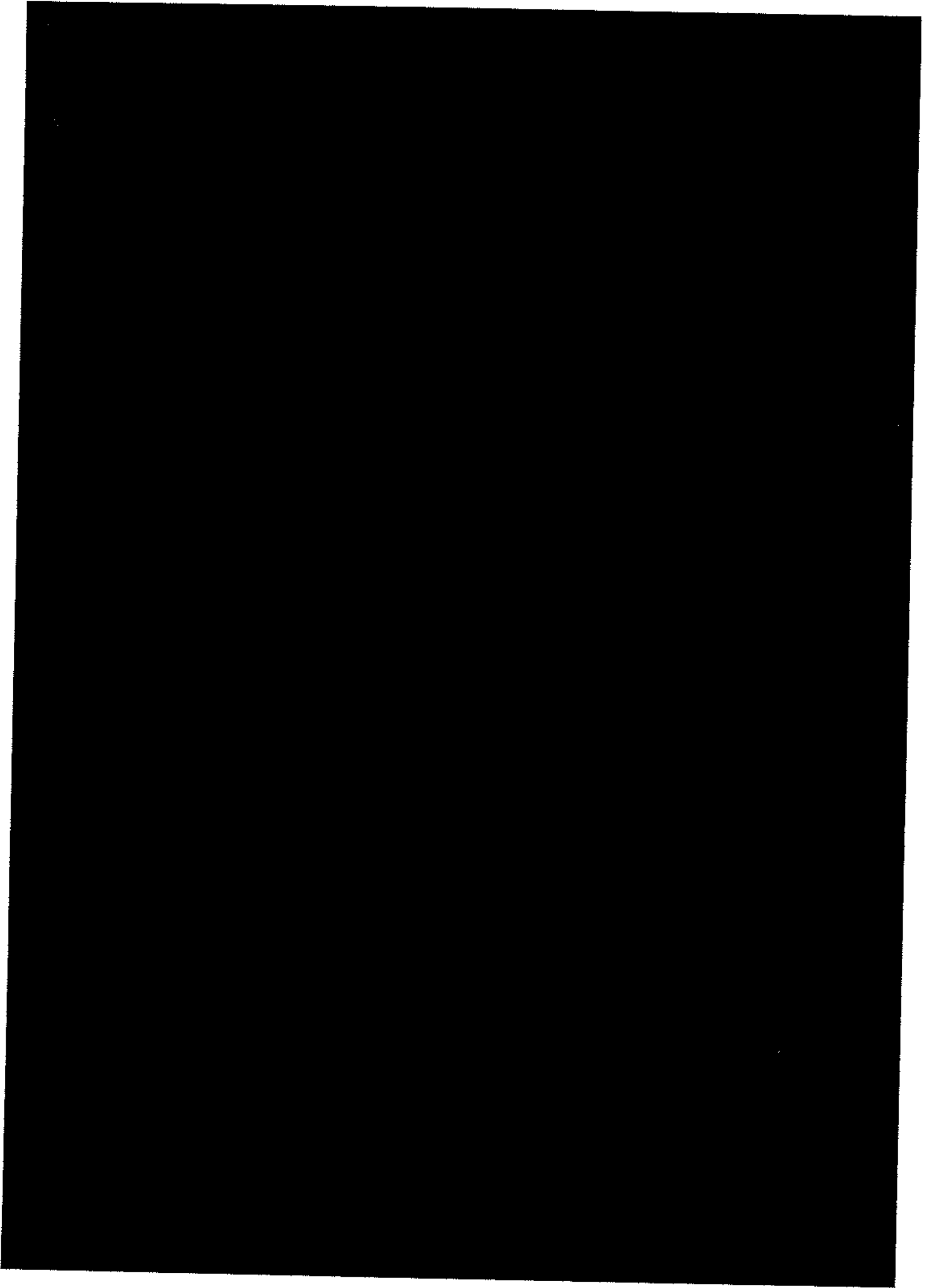


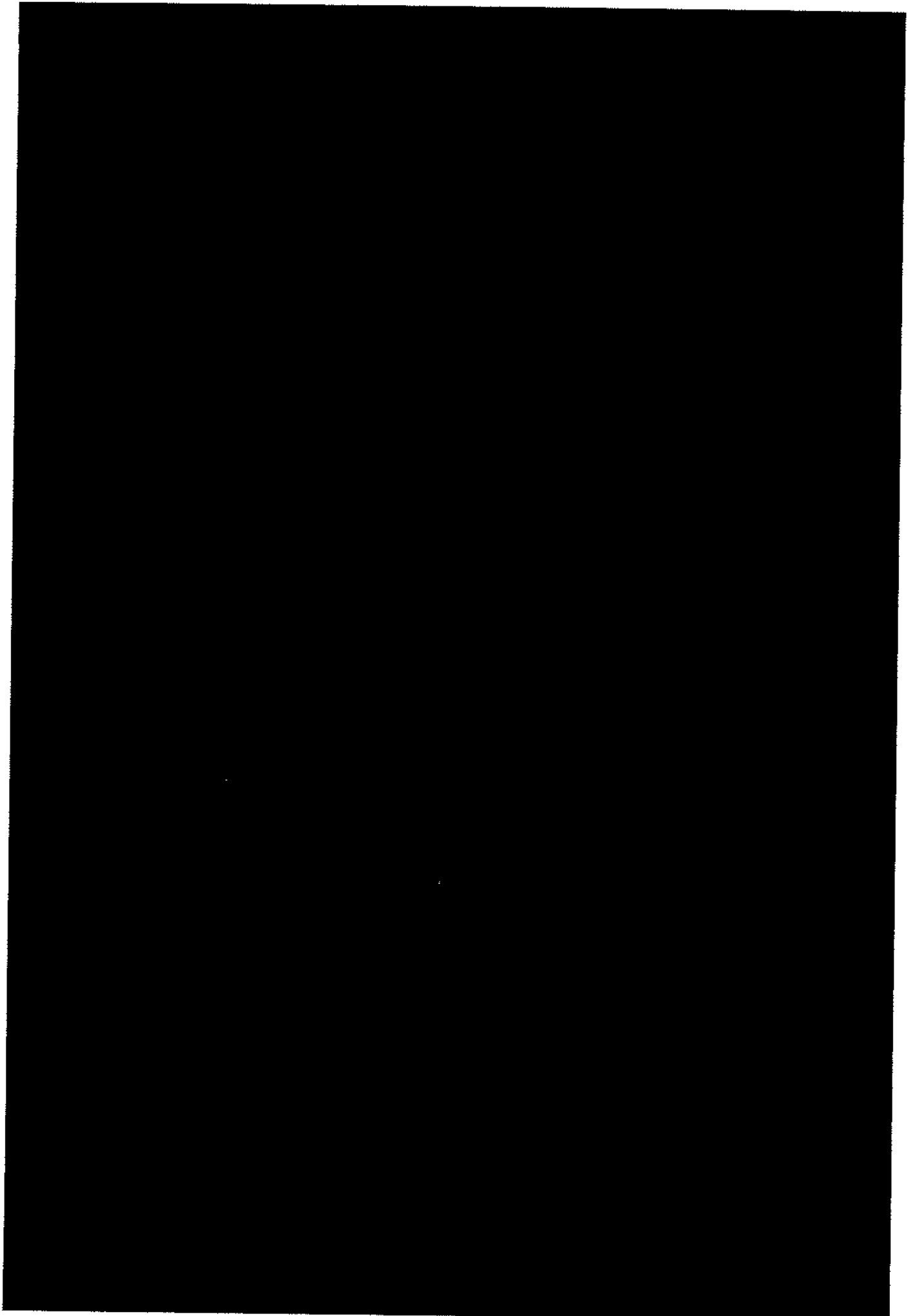


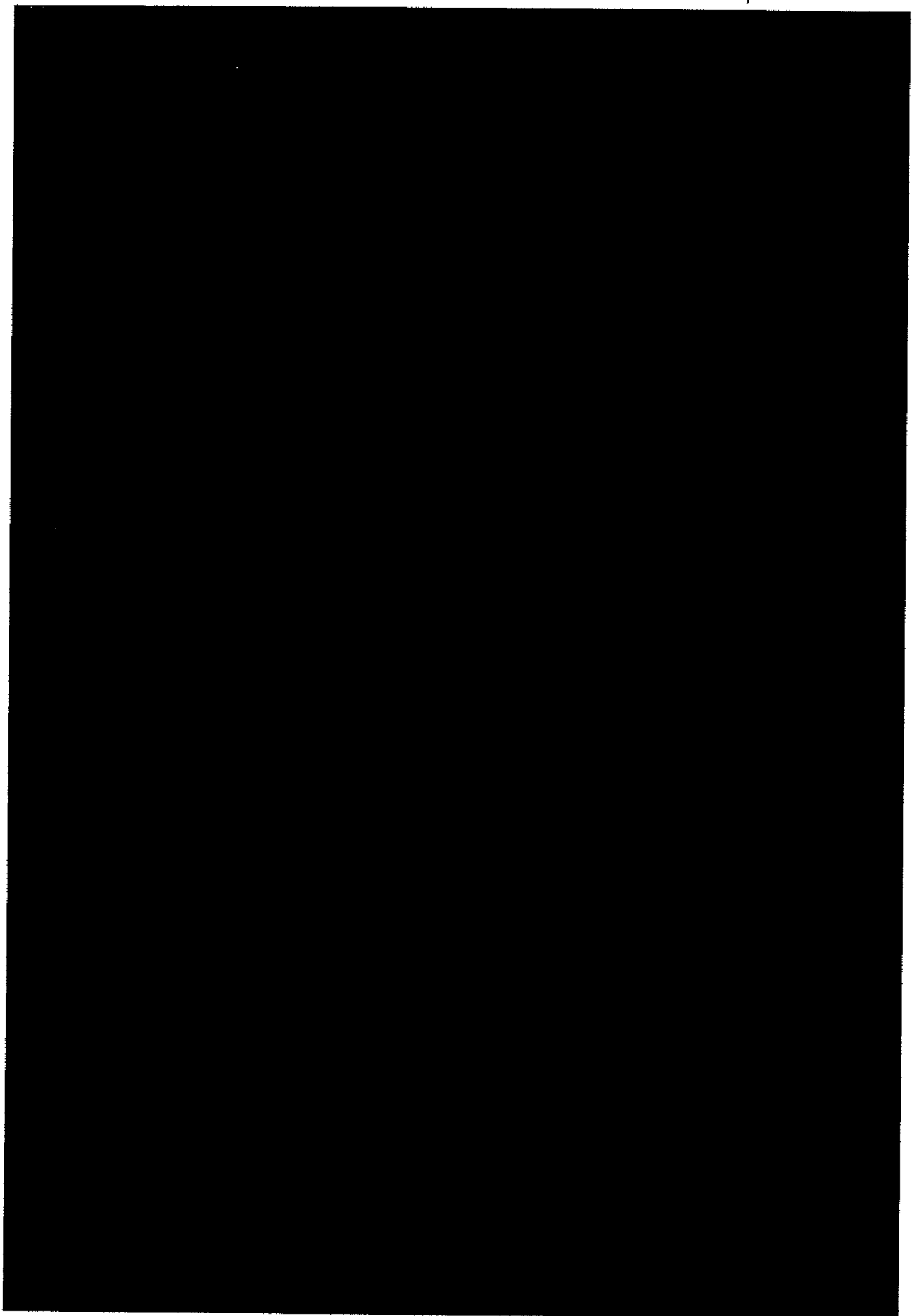


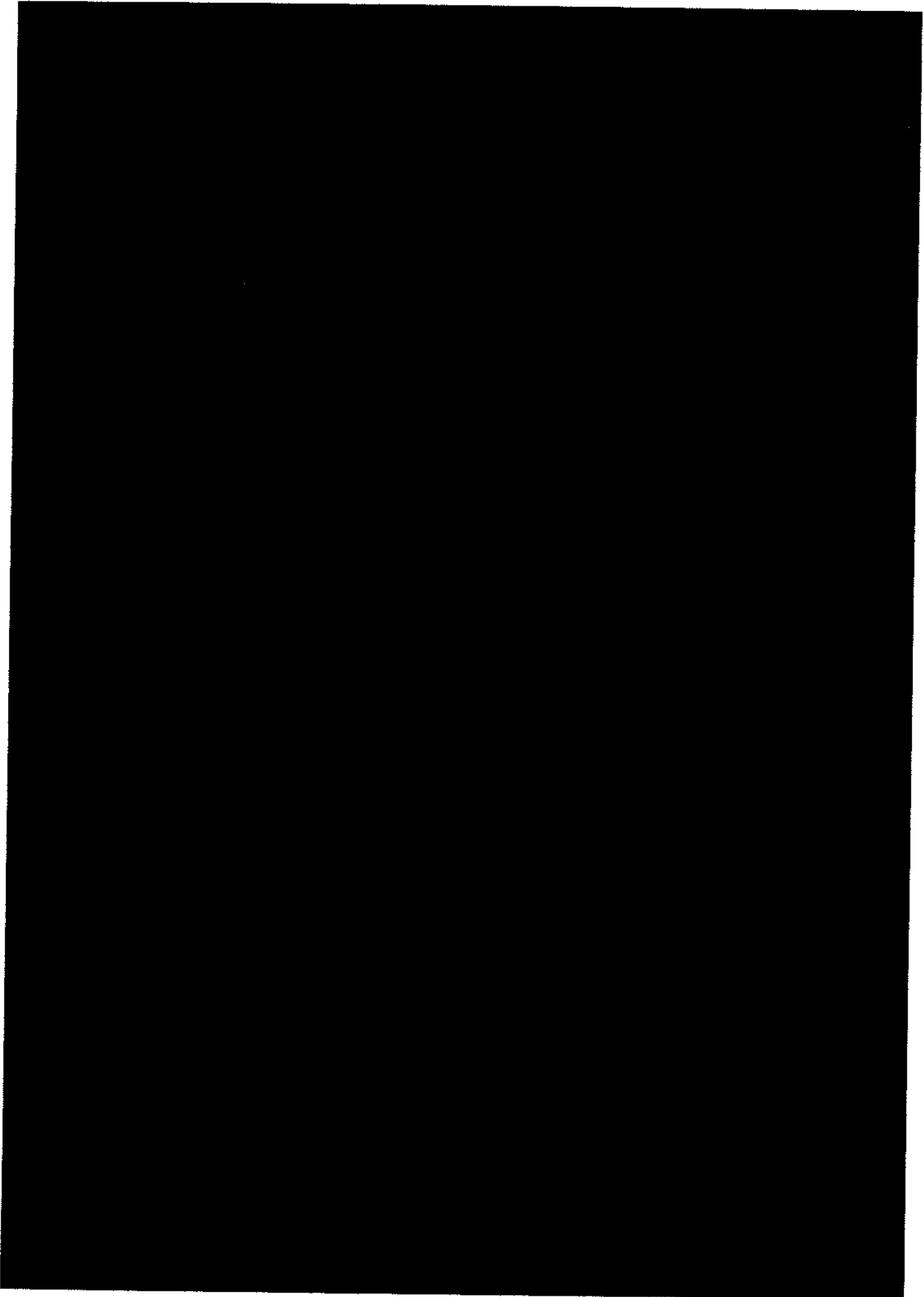


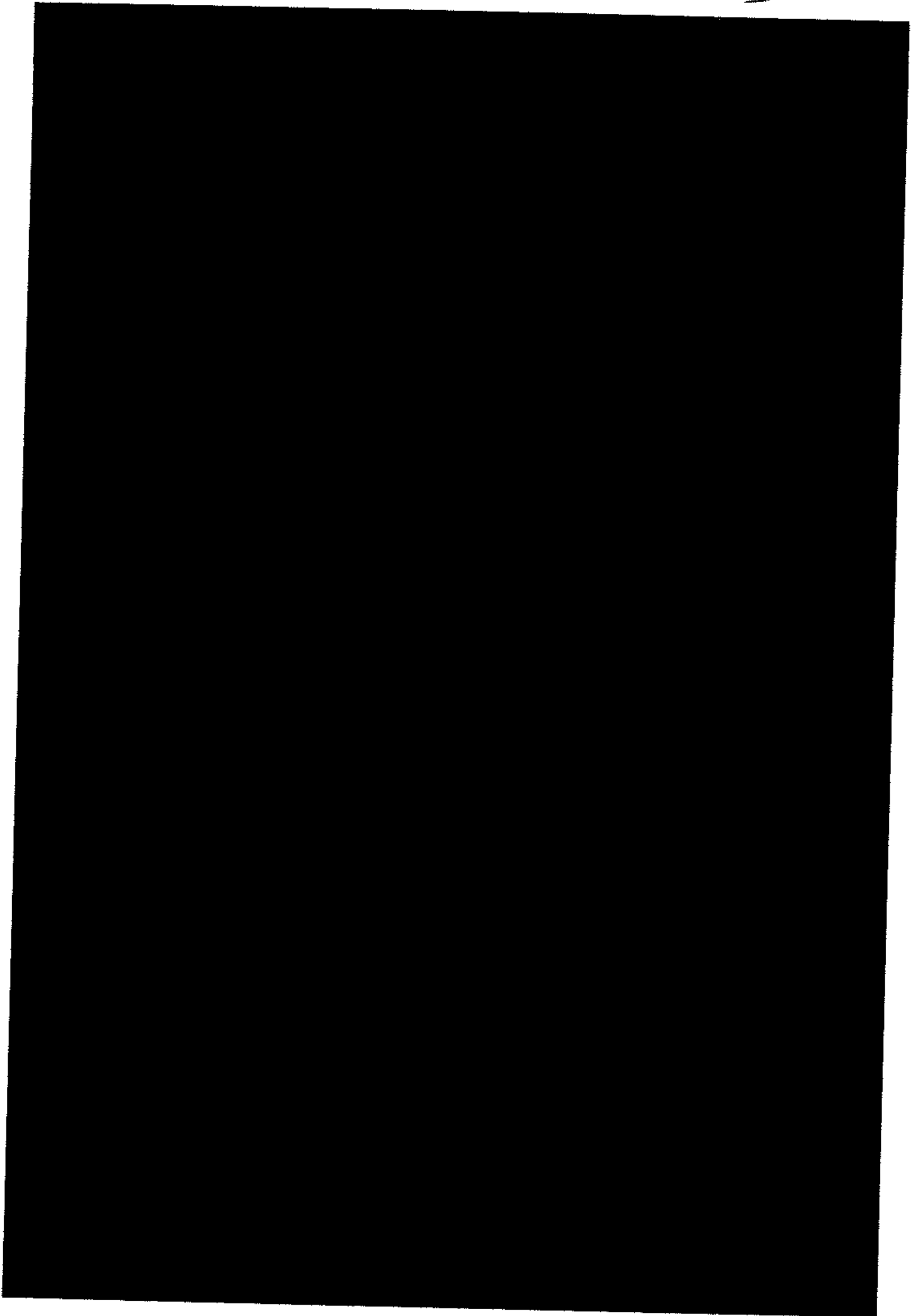


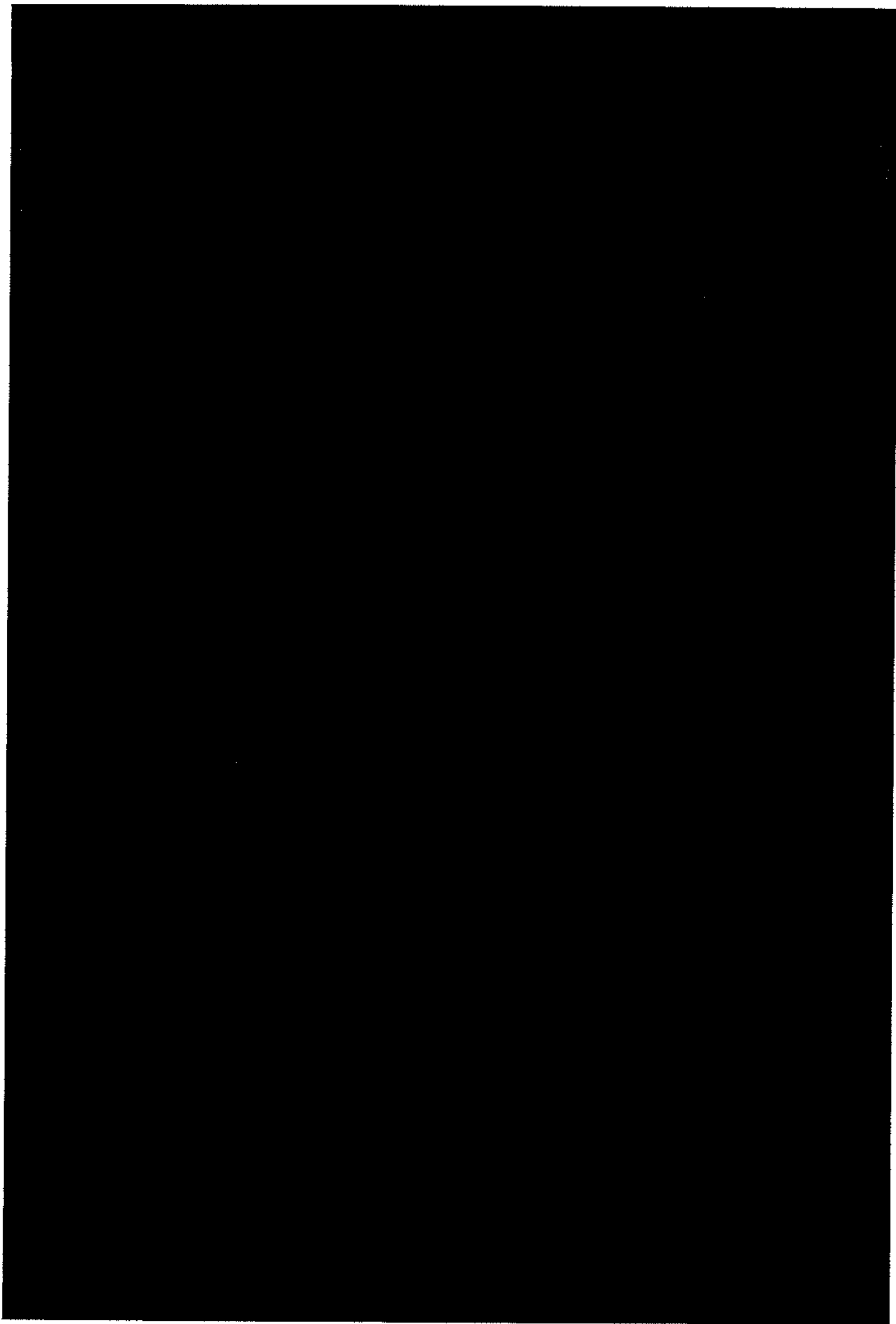


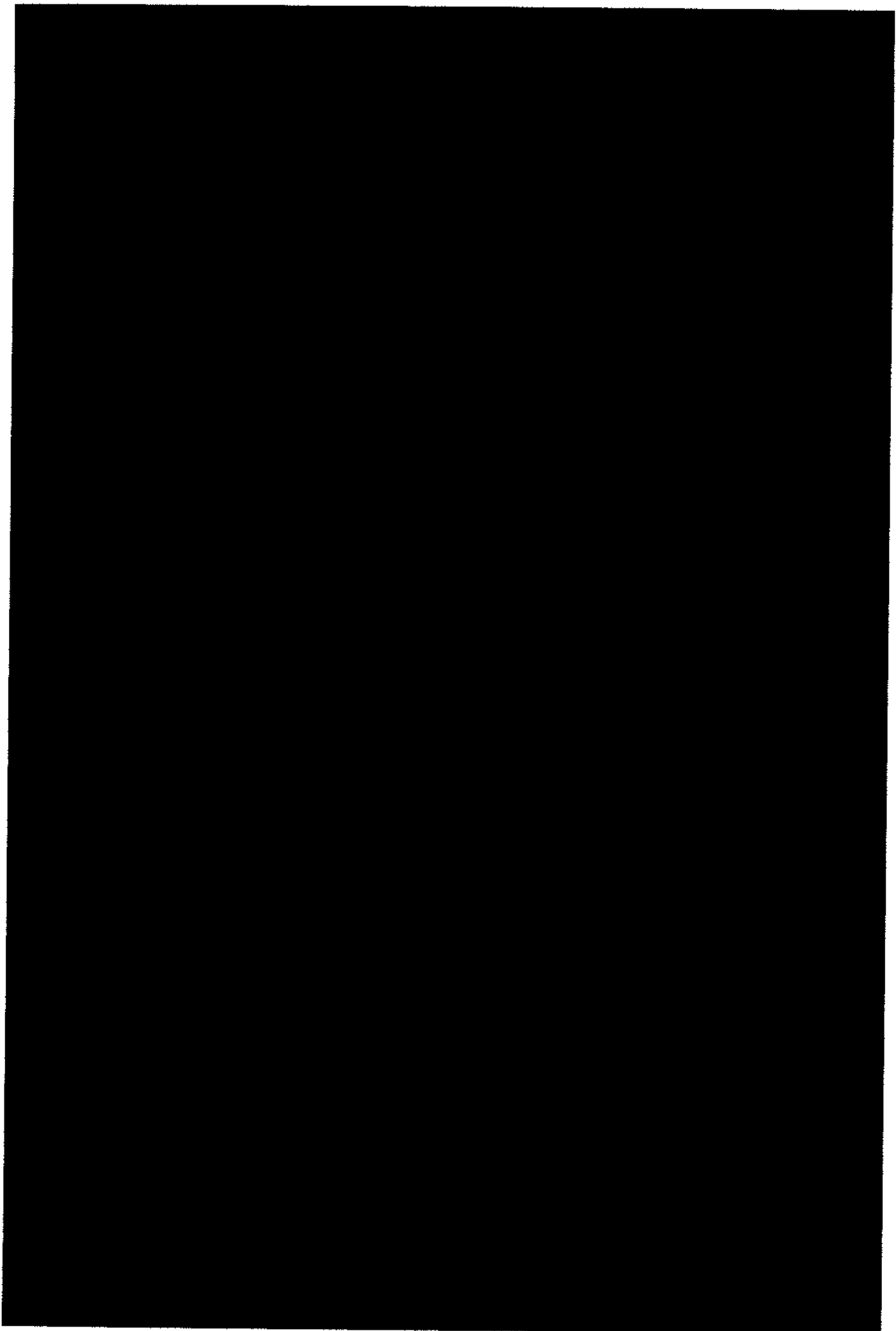


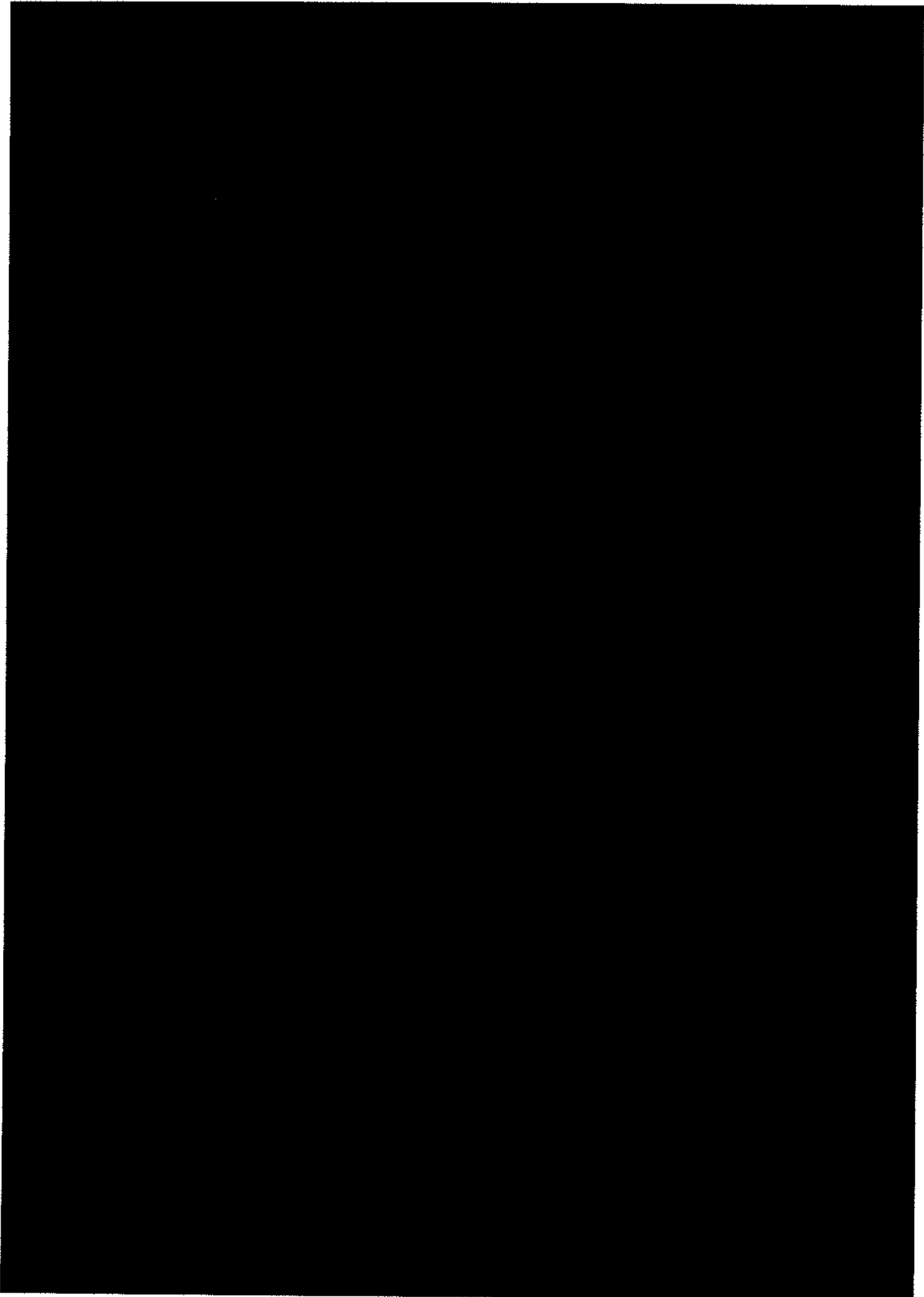


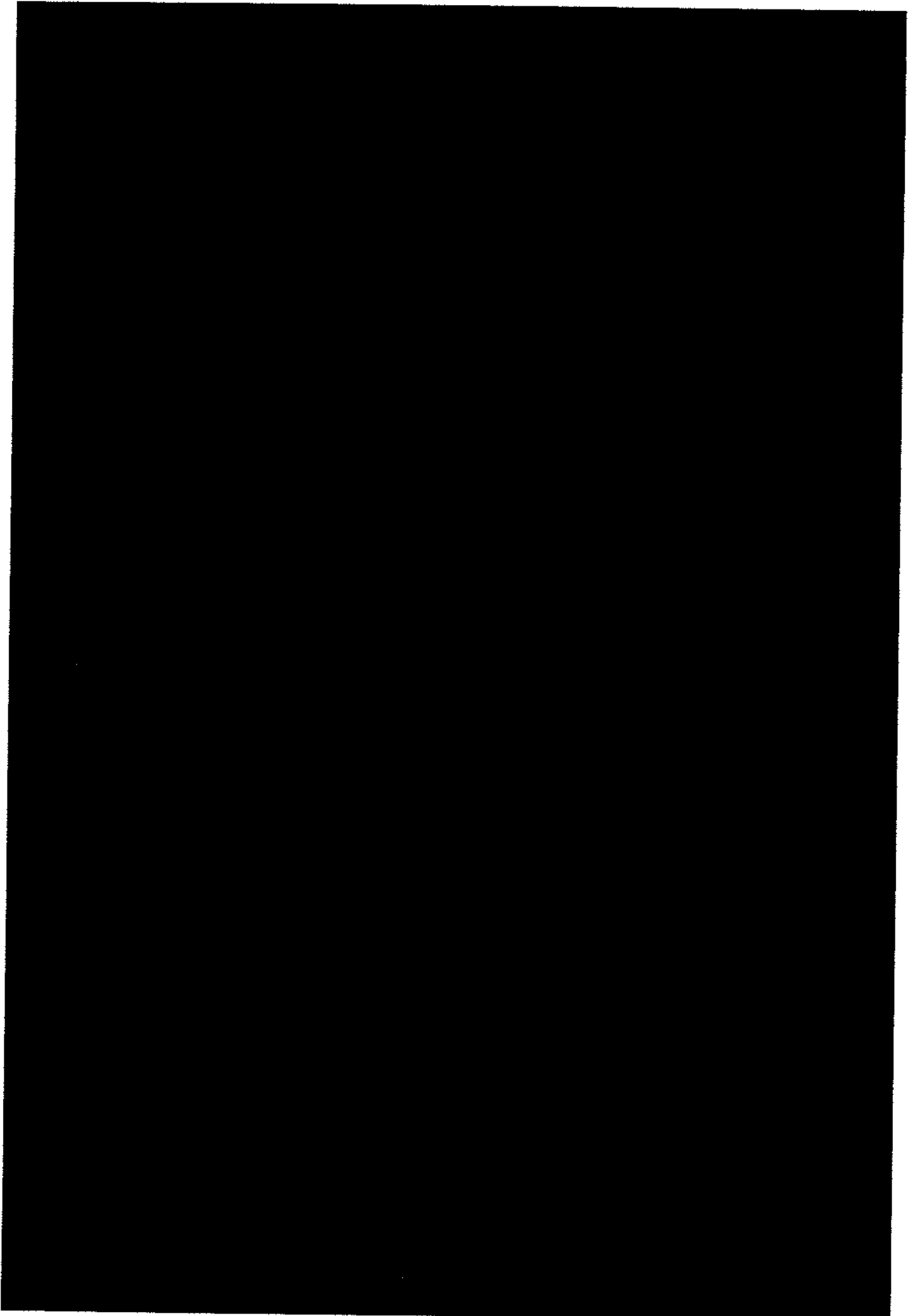


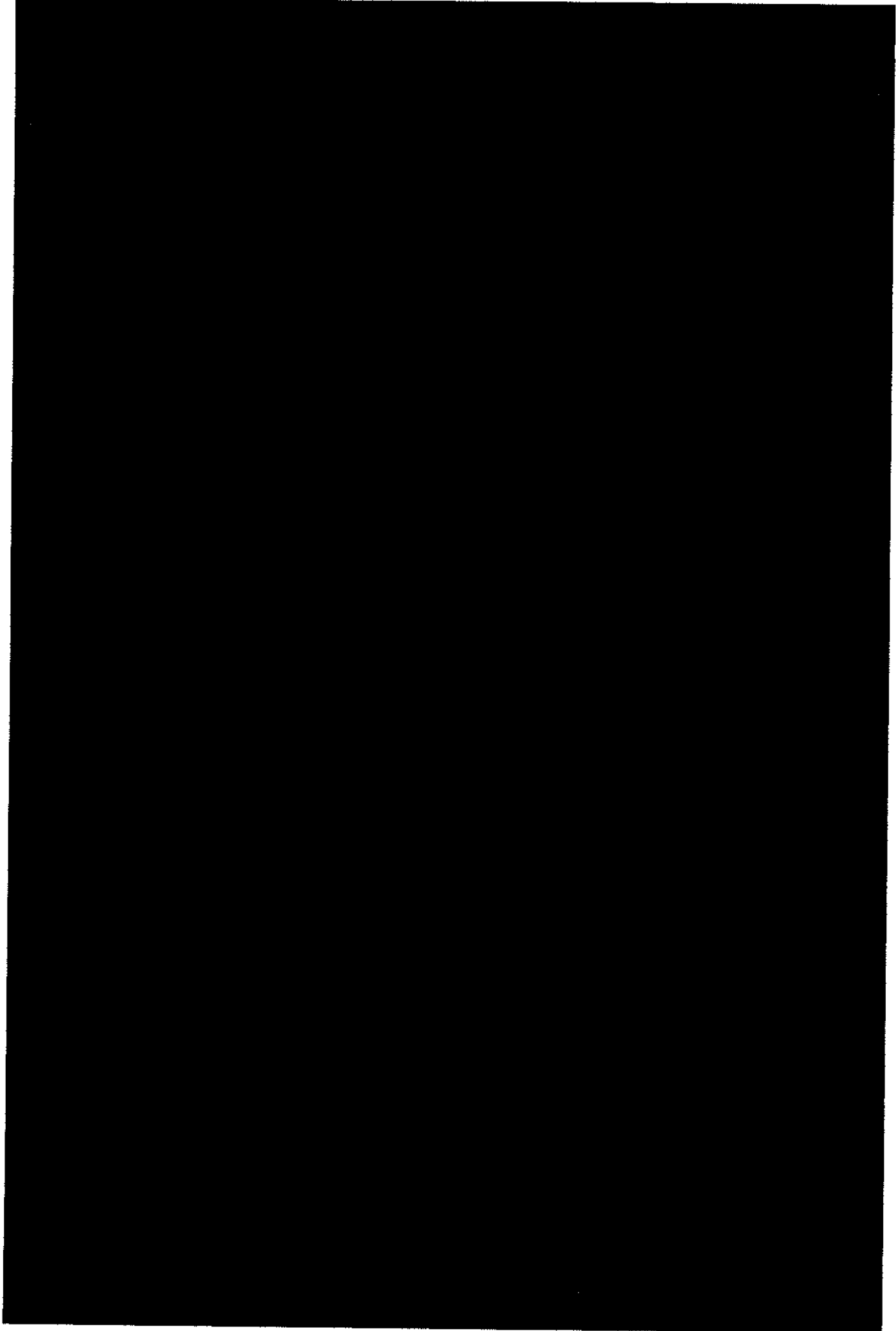


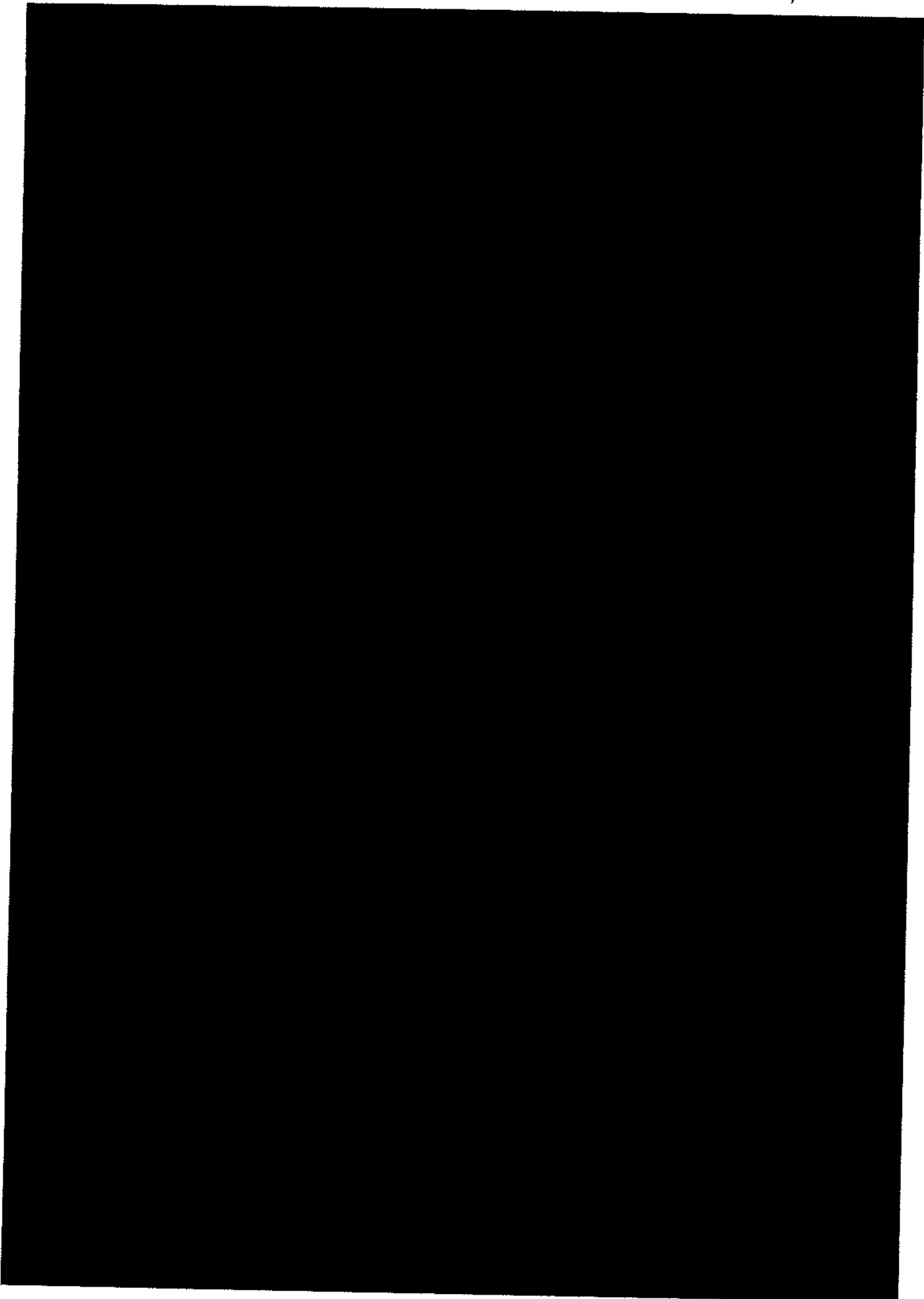


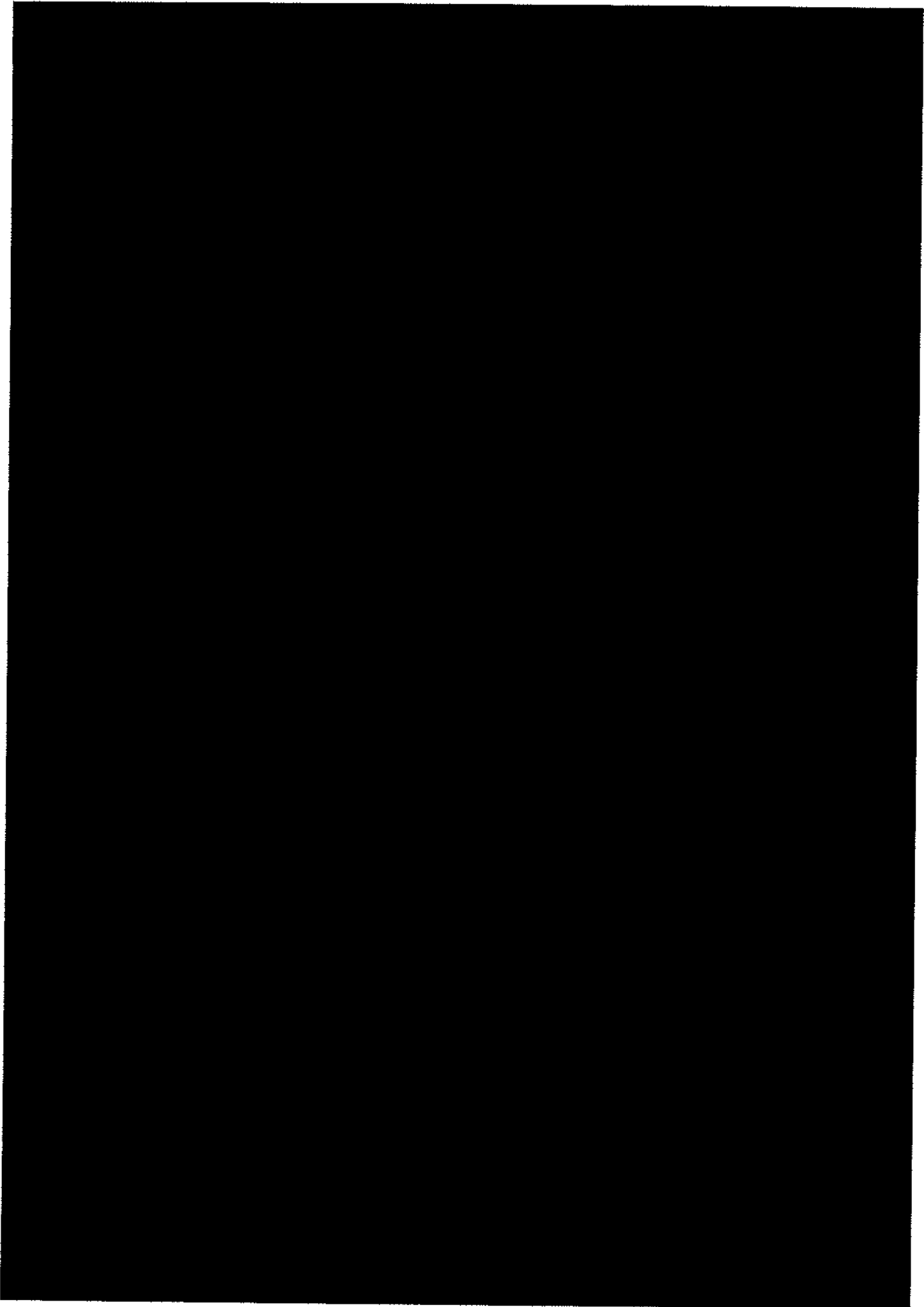


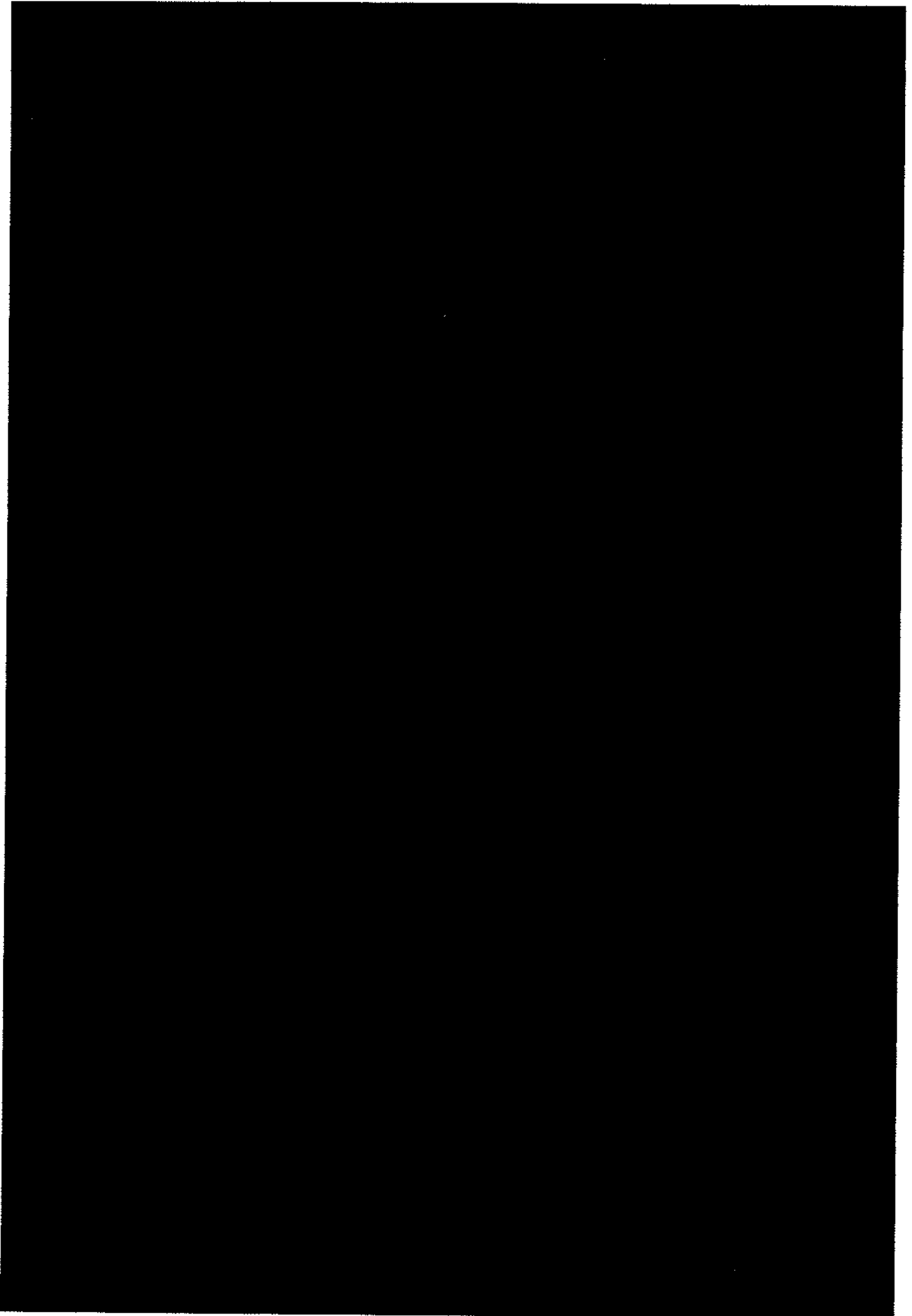


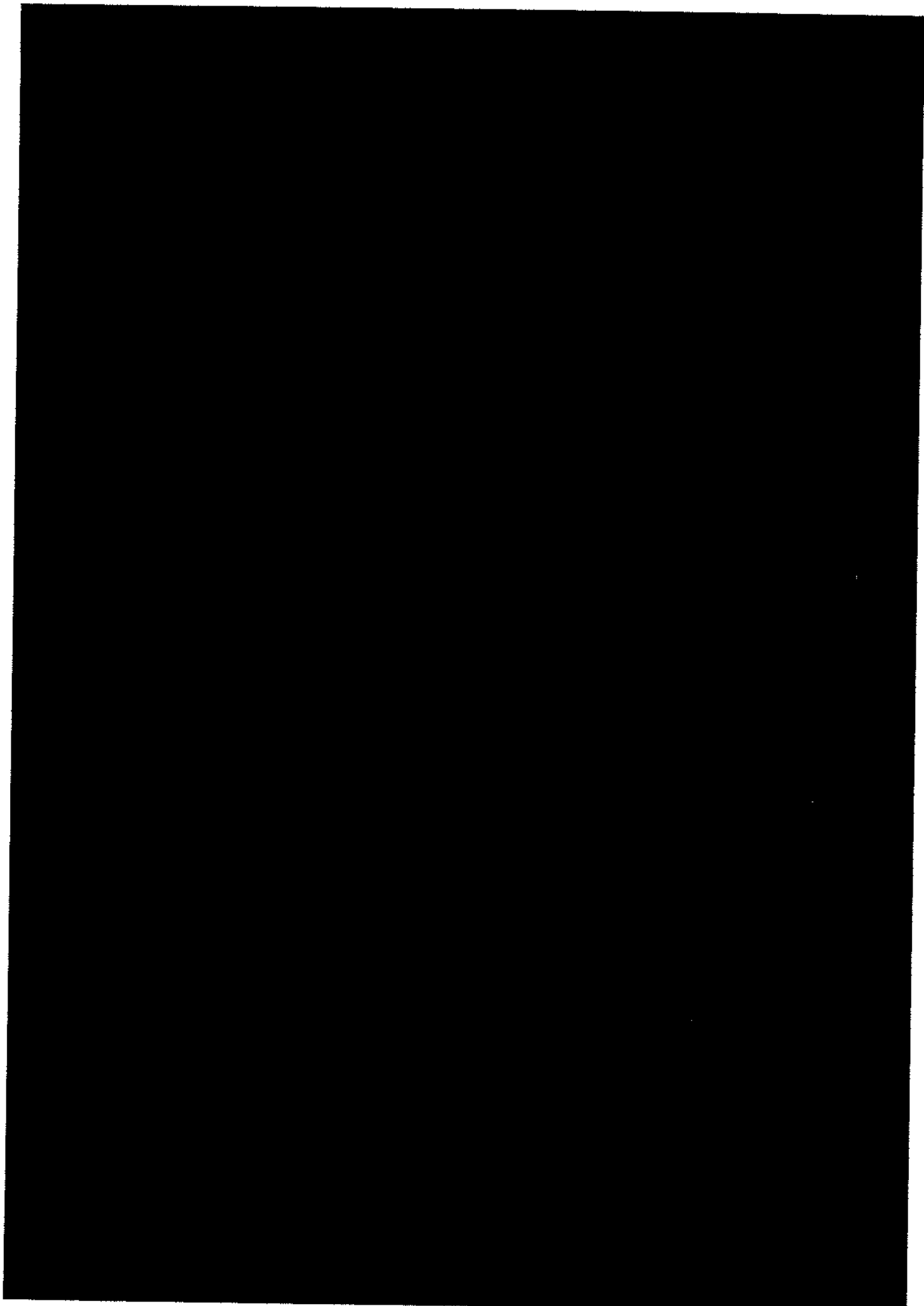


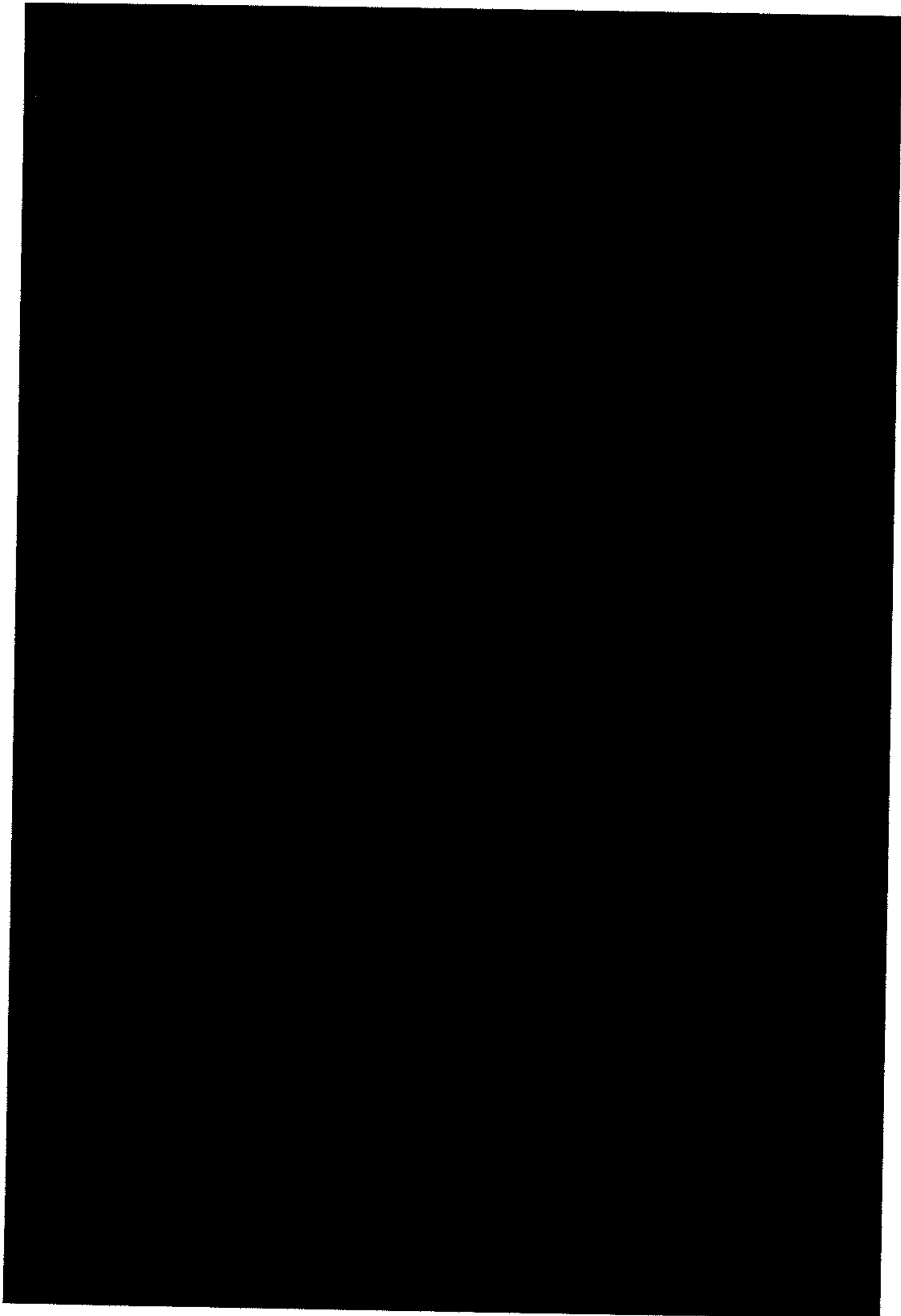


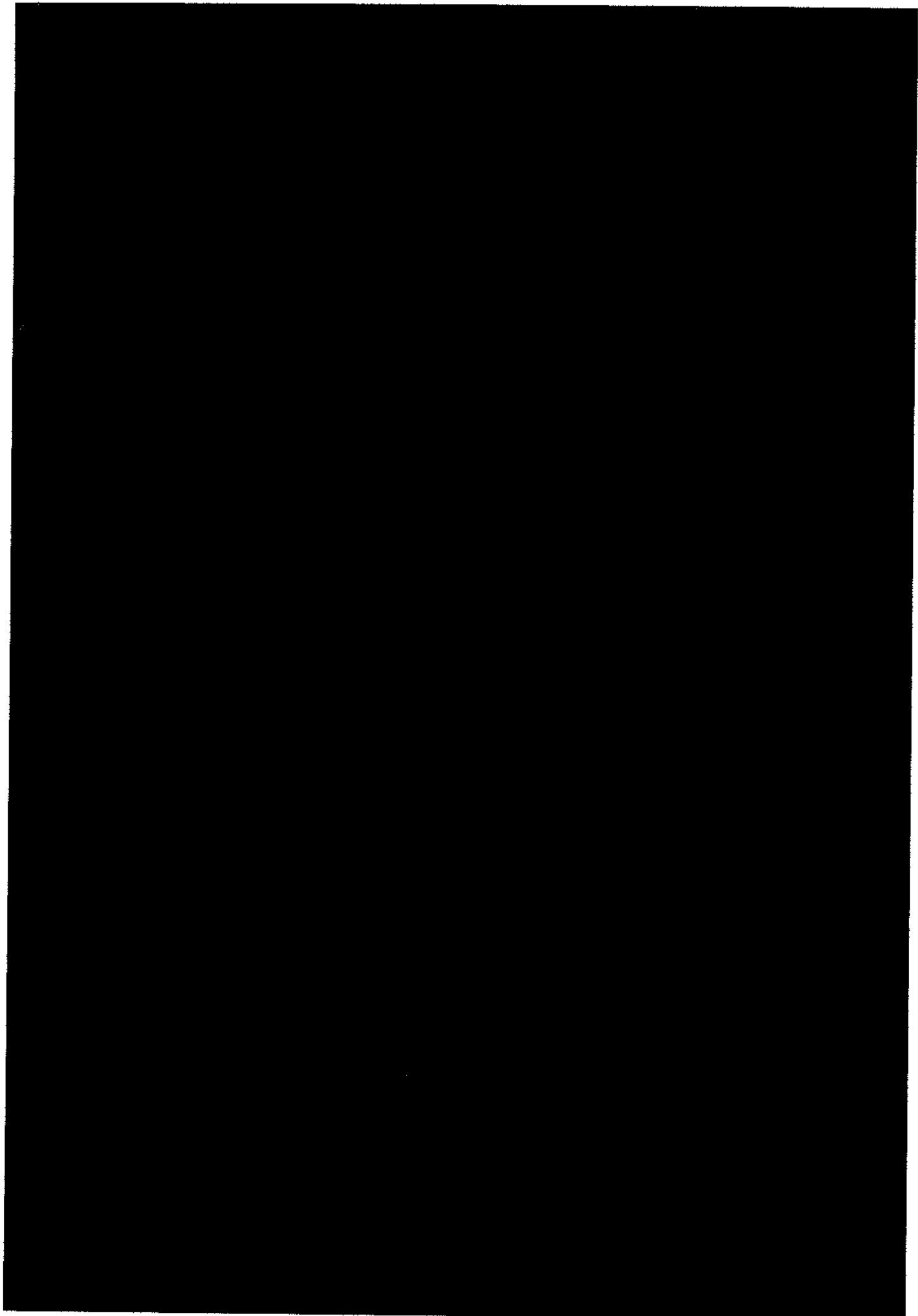


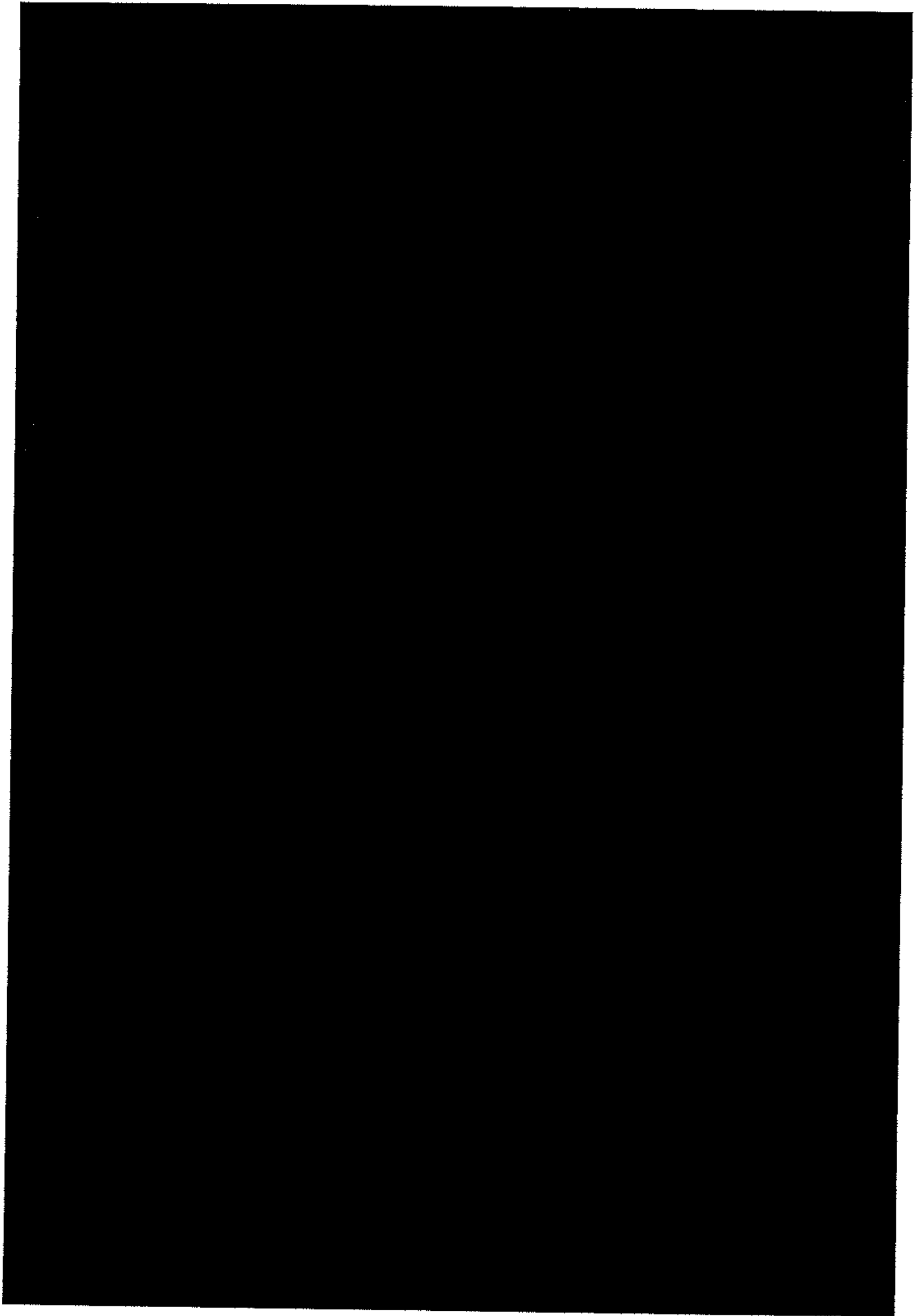












186

From: [REDACTED]
Sent: 03 February 2017 09:51
To: Kelly, Niall
Cc: [REDACTED]
Subject: External Audit Review
Attachments: Outstanding Requirements 03 Feb 2017.docx

Good morning Niall,

Please see attached a list of outstanding requirements to address at Mondays site meeting. We have also summarised key areas we will be looking at on Monday when conducting the file review.

It would be good to get Appendix 2 of the Internal Procedures Manual prior to our visit on Monday so that we can benchmark the Audit files against the GIAS Audit report template.

We look forward to seeing you then.

Have a lovely weekend.

Kind Regards

[REDACTED]

[REDACTED]
Senior Consultant
KOSI Corporation Ltd

Tel: [REDACTED]

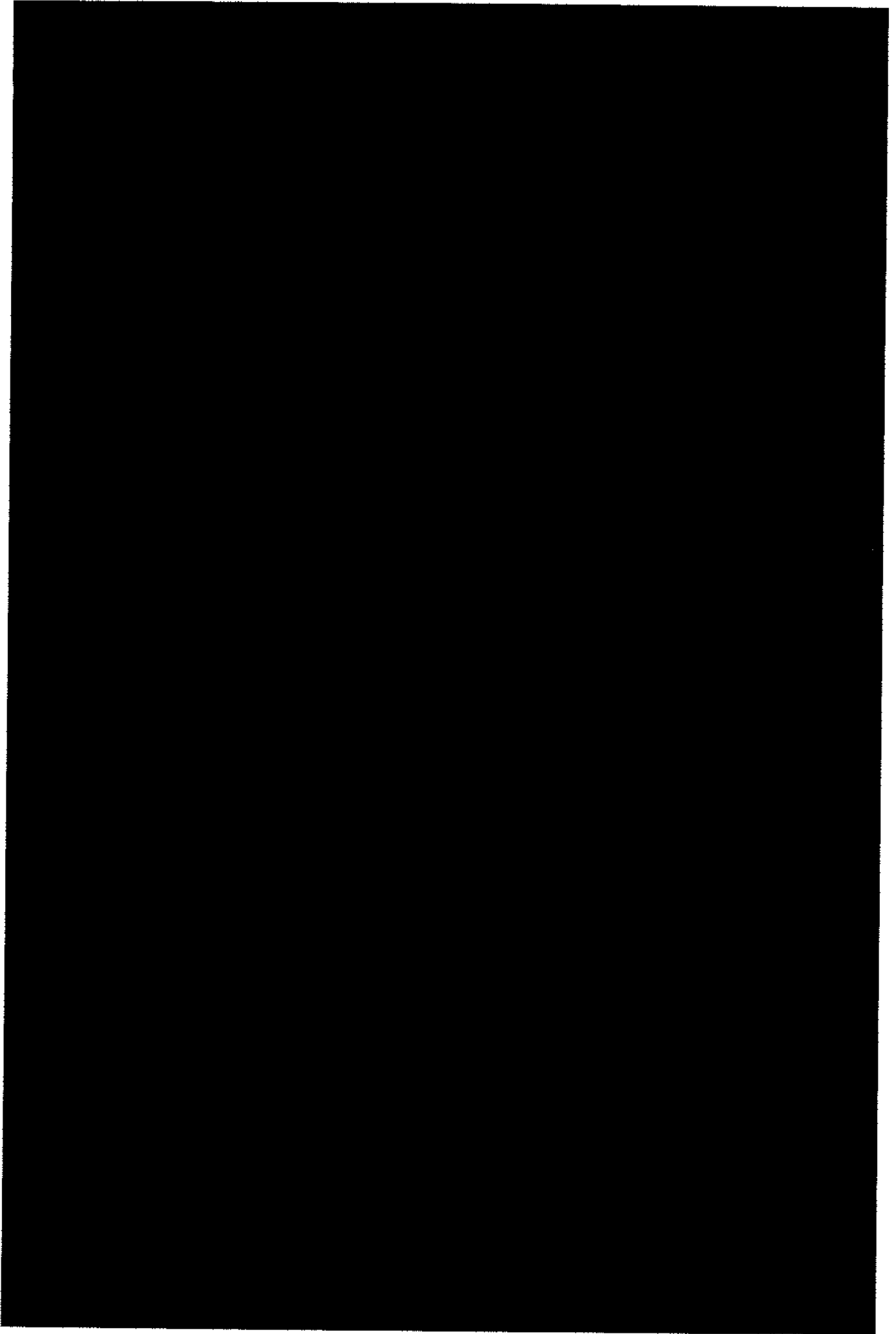
Web: www.kosicorp.com

Email: [REDACTED]

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From: [REDACTED]
Sent: 16 January 2017 09:24
To: Kelly, Niall
Subject: External Audit Review update

Good morning Niall,

I am very aware that the 18th is just a number of days away and we have been working towards this date to have a draft report to you for the next Audit Committee meeting.

We are awaiting a number of responses in relation to the questionnaires circulated including all of the Audit Committee members, however, I feel we can still pull together a reasonable draft report without these if necessary and update the report when we have all responses.

We would however require your responses to the queries sent to you on the 11th in order for us to have something by Wednesday that we would feel is an accurate and fair assessment.

You can let me know your thoughts.

Kind Regards

[REDACTED]

[REDACTED]
Senior Consultant
KOSI Corporation Ltd

Tel: [REDACTED]
Web: www.kosicorp.com

Email: [REDACTED]

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[REDACTED]

From: [REDACTED]
Sent: 15 March 2017 13:04
To: Kelly, Niall
Subject: External Audit Review

Niall,

May we respectfully request a copy of and permission to use An Garda Síochán's logo on the front page of our audit report?

Many Thanks & Kind Regards

[REDACTED]

[REDACTED]
Senior Consultant
KOSI Corporation Ltd

Tel: [REDACTED]
Web: www.kosicorp.com
Email: [REDACTED]

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From: [Redacted]
Sent: 10 January 2017 16:58
To: Kelly, Niall
Cc: [Redacted]
Subject: External Audit
Attachments: Self Review Questionnaire Internal Audit Function January 2017.pdf; Self review Questionnaire Audit Committee January 2017.pdf; Client Satisfaction Survey Jan 2017.pdf

Good afternoon Niall,

Please see attached the following for circulation:

1. Questionnaire to be completed by members of the Audit Committee;
2. Questionnaire to be completed by IA staff, including yourself; and
3. Satisfaction Survey to be completed by "clients" in each of the following areas. You will also have to complete the survey for each of the 4.
 - I. Audit of Administration areas, systems and processes - *Report on Overpayments of Salary and Pensions & Review Audit Overpayments of Salary and Pensions*
 - II. Audit of Governance Risk Management – *Audit of Risk Management Framework*
 - III. Audit of ICT security - *Audit of Data Quality, Data Storage and Security in relation to Property, Vehicles Seized and Drugs Recording on PULSE.*
 - IV. Also an example of a station/Garda divisions audit – *Audit of Wexford Division*

Kind Regards

[Redacted]

[Redacted]

Senior Consultant
KOSI Corporation Ltd

Tel: [Redacted]

Web: www.kosicorp.com

Email: [Redacted]

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Self- review of the Effectiveness of An Garda Síochána's Internal Audit Unit

This Framework includes 5 Principles which are divided into several sub-sections covering key elements of an effective Internal Audit service as follows:

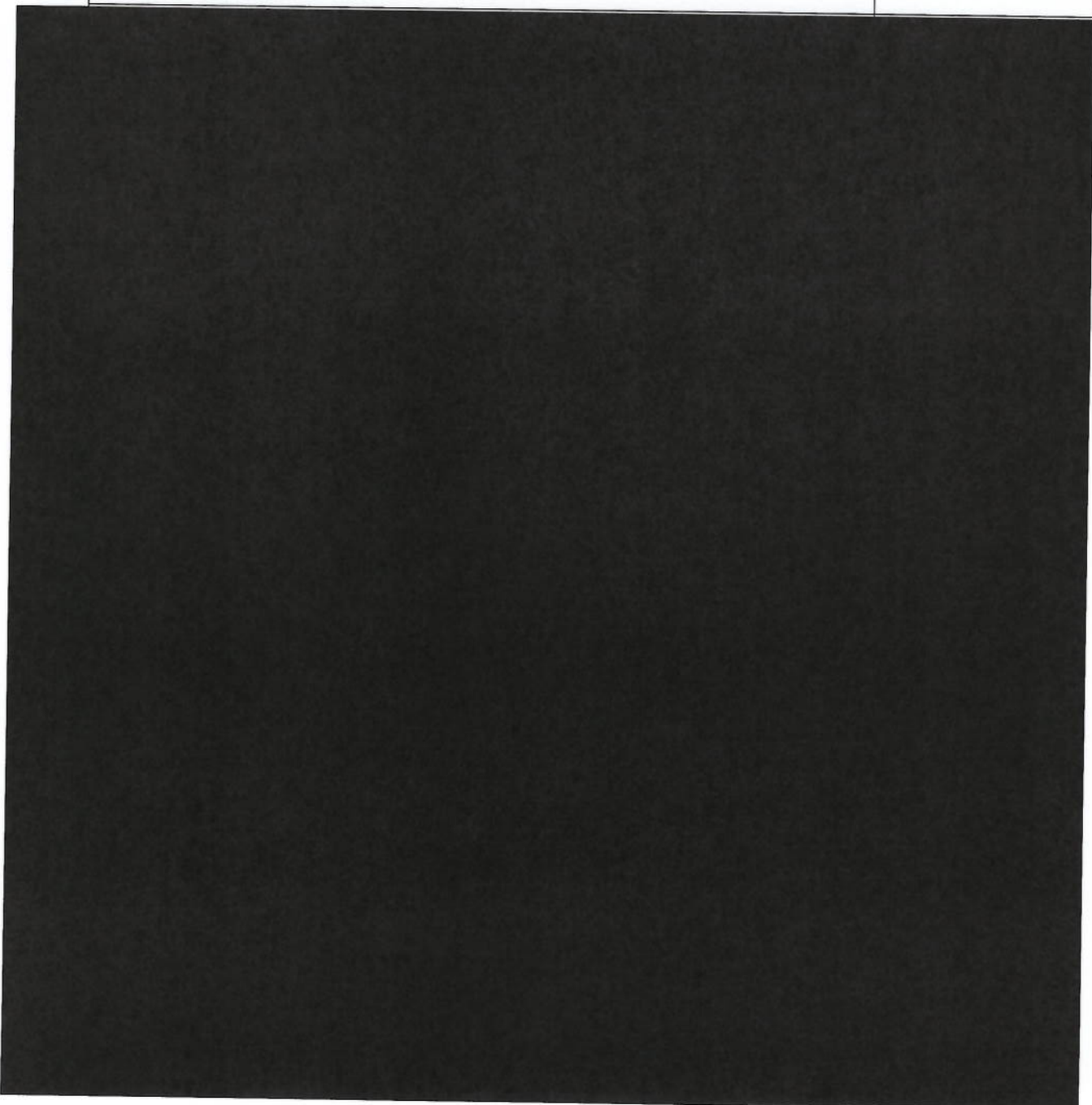
Principle	Key Elements
1. The Role of the Internal Audit Unit	Roles and Responsibilities,
2. Appointment, Independence, Objectivity and Understanding	Appointment, Terms of Appointment,
3. Skills and Experience	Range of Skills, Access to Additional Skills, Training and Development, Resourcing, Performance Management, Knowledge Management
4. Scope of Work	Financial Reporting

Principle 1: The Role of the Internal Audit Unit

The Internal Audit Unit fulfills an important role in the governance framework of an entity by providing the executive board/Commissioner with independent assurance and advice.

The Internal Audit Unit must have a purpose and there must be an understanding of their positioning, with appropriate status, clarity of role and independence to fulfill its professional remit.

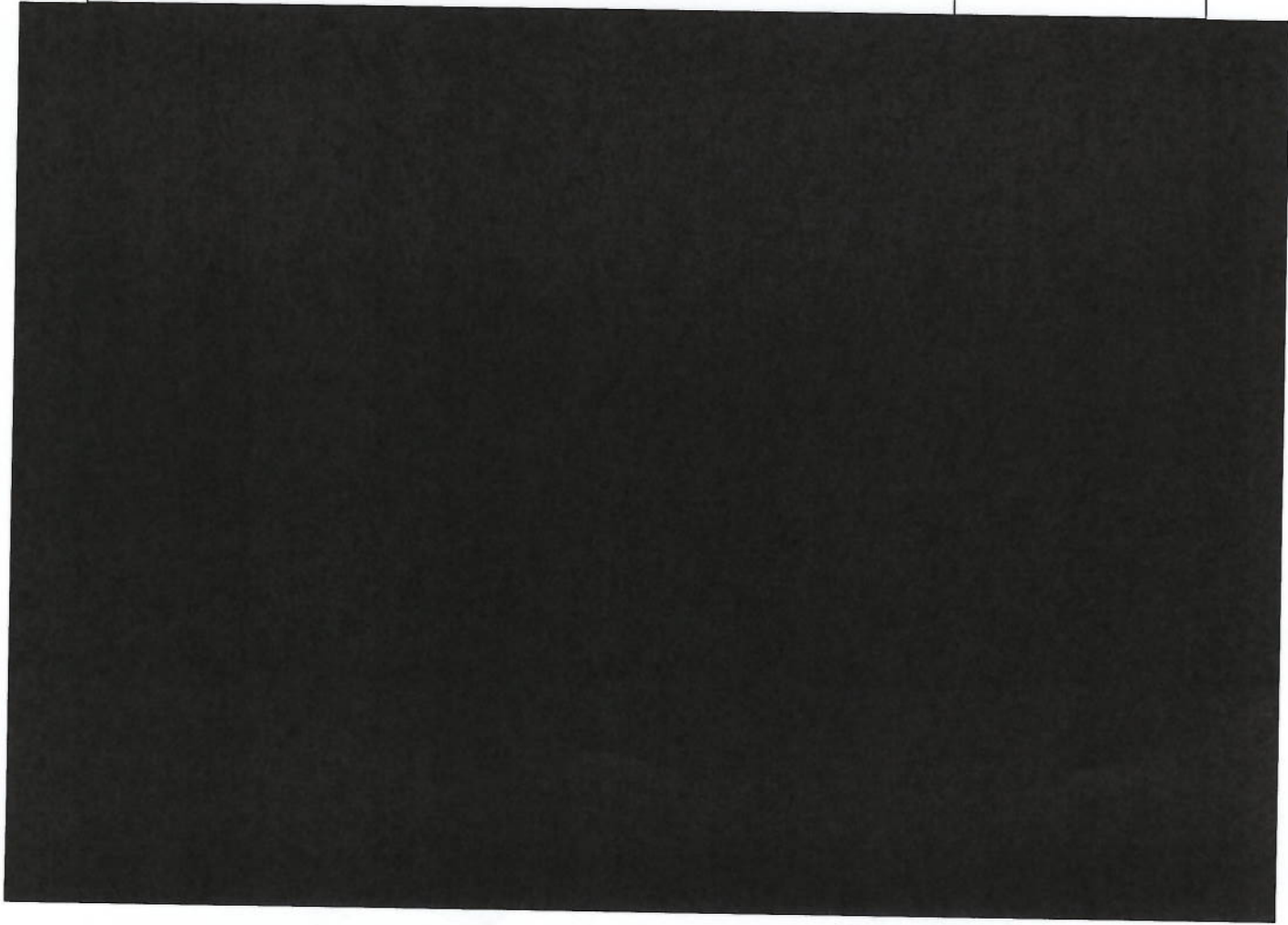
1. Are you aware of the written Charter, setting out the roles and responsibilities of the Internal Audit Unit and its members?	
2. Have the Internal Audit Unit roles, responsibilities and operations been communicated to all members?	



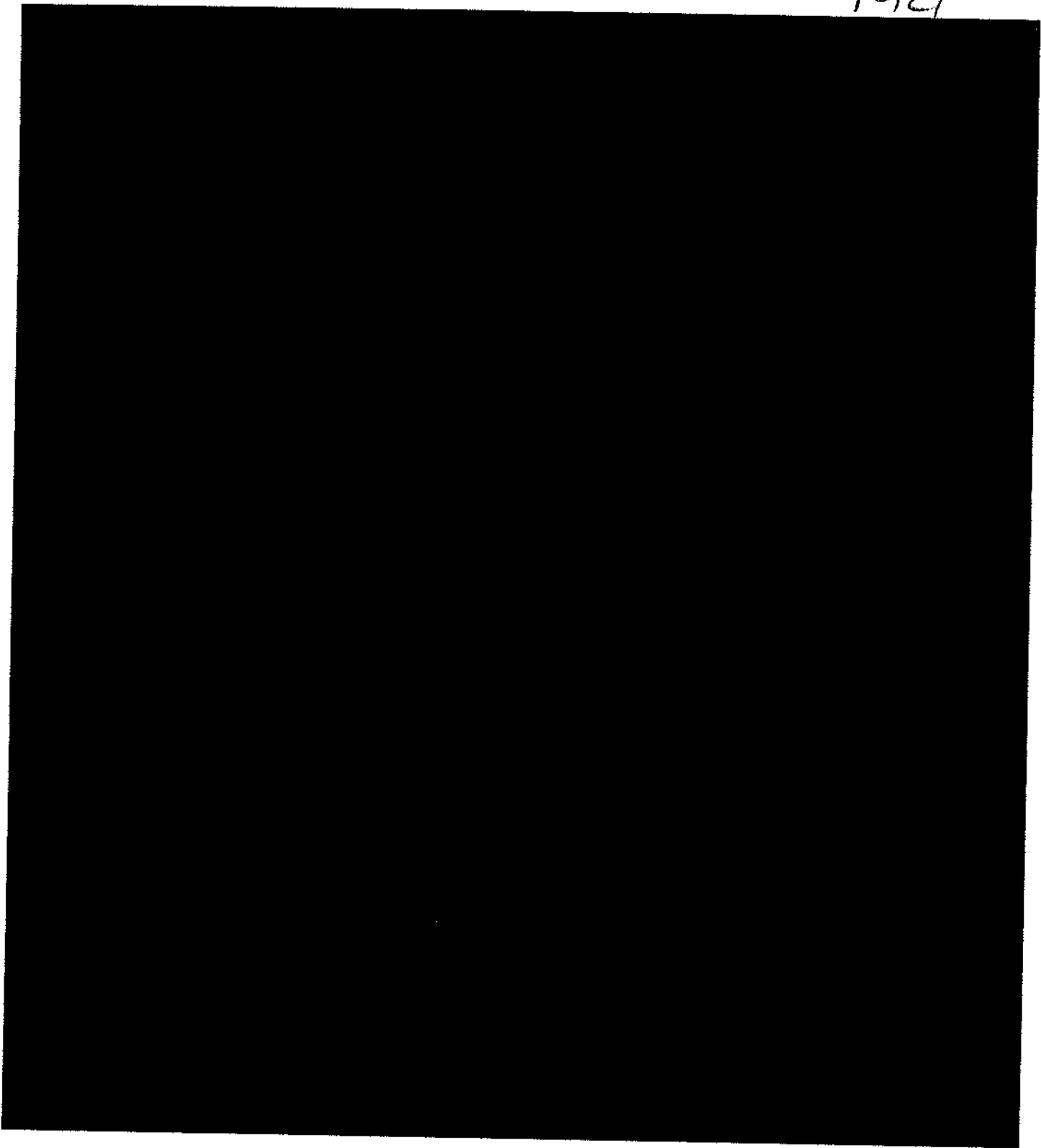
Principle 2: Appointment, Independence, Objectivity and Understanding

The Internal Audit Unit should be independent and objective. In addition, each member should have a good understanding of the objectives and priorities of the organisation and of their role as an Internal Audit member. The Internal Audit service should have the appropriate structure and resources to deliver the expected service.

Terms of Appointment	
1. Is there a briefing process for new appointees?	
2. Is there a standard letter of appointment for new members and does it include	
<input type="checkbox"/> role of the Internal Audit Unit	
<input type="checkbox"/> duration of appointment and renewal provisions	
<input type="checkbox"/> independence and conflicts of interest	
<input type="checkbox"/> confidentiality	
<input type="checkbox"/> the support and training to be provided	
<input type="checkbox"/> the time commitment involved	
<input type="checkbox"/> performance management arrangements	



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Principle 3: Skills and Experience

The Internal Audit Unit should collectively possess an appropriate range of skills (skills mix) to perform its functions to the required standard.

Range of Skills	
1. How well does Internal Audit's staffing reflect its roles and responsibilities?	
2. Do the assessment criteria for the Internal Audit members include (or expect members to acquire as soon as possible after appointment): <input type="checkbox"/> Understanding of the objectives of the organisation and current significant issues facing it <input type="checkbox"/> Understanding of the organisation's structure, including key relationships with stakeholders, and aware of reporting lines <input type="checkbox"/> Understanding the organisation's culture <input type="checkbox"/> Understanding of relevant legislation or other rules governing the organisation <input type="checkbox"/> Broad understanding of the Government environment, particularly accountability structures and current major initiatives?	
3. Do you as a member of the Internal Audit team possess knowledge, skills and experience of: <input type="checkbox"/> Accountancy/finance – (with at least one member having recent and relevant financial experience) <input type="checkbox"/> Governance, assurance and risk management <input type="checkbox"/> Audit <input type="checkbox"/> Technical or specialist issues pertinent to the organisations business <input type="checkbox"/> The wider environments, including the government and accountability structures, in which the organisation operates?	



Training and Development

5. Is there a formal induction process (including individually tailored training) for new Internal Audit team members?	
6. Are reviews of the staff mix and competencies completed periodically to ensure appropriate levels of skill are maintained?	

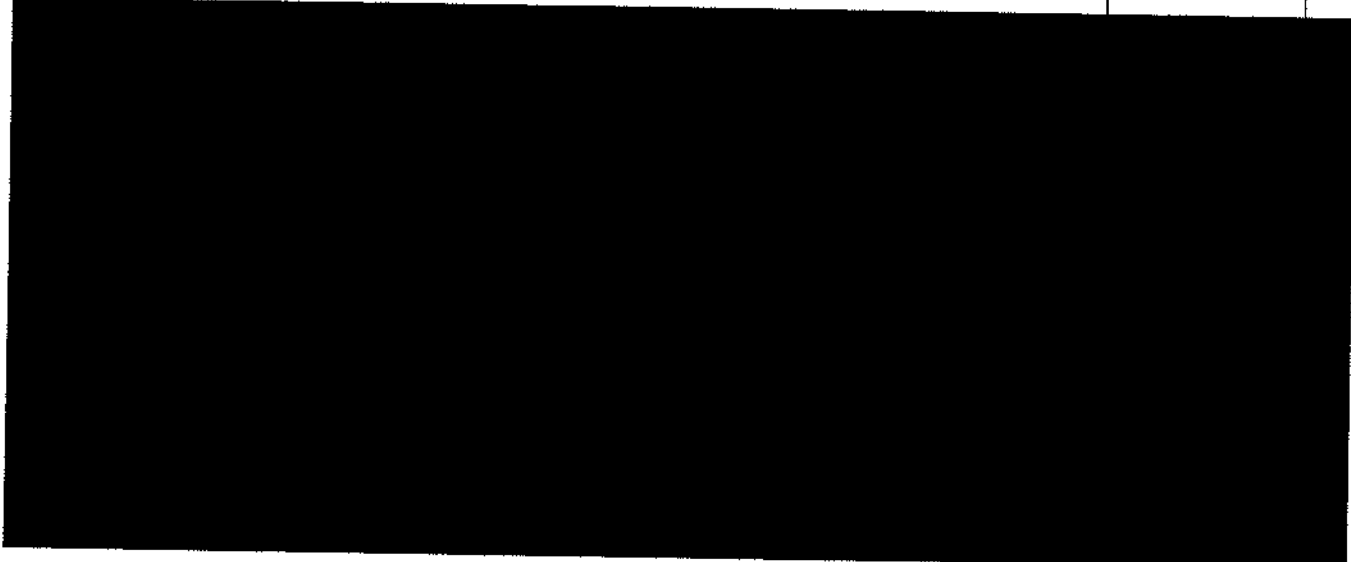
7. Is a training log maintained by each Internal Audit team member?	
8. Does the Head of Internal Audit make recommendations to the Accounting Officer on the individual members training needs?	
9. Does the Internal Audit team keep up to date with best practice and developments in corporate governance? How is this done?	

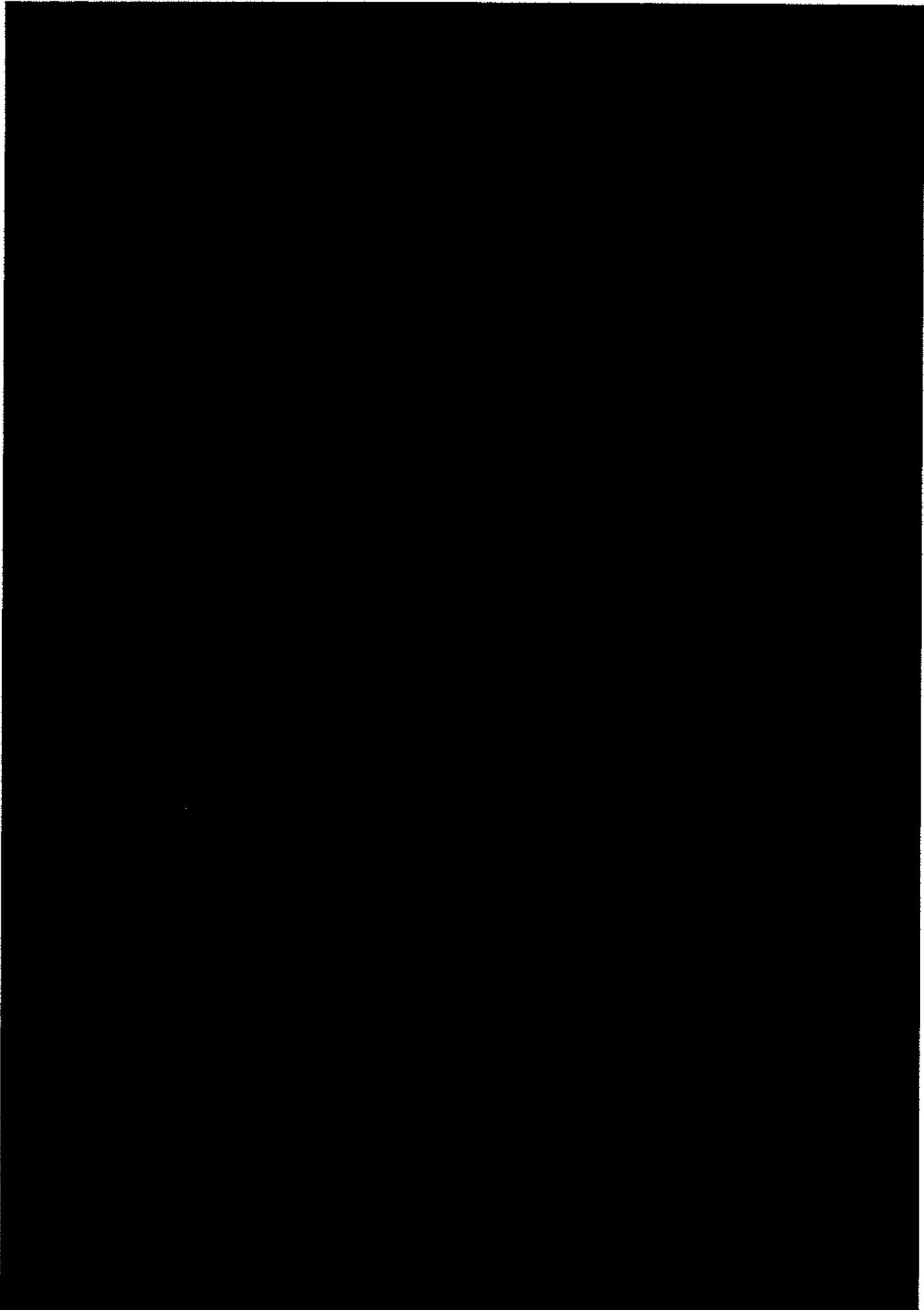
Resourcing

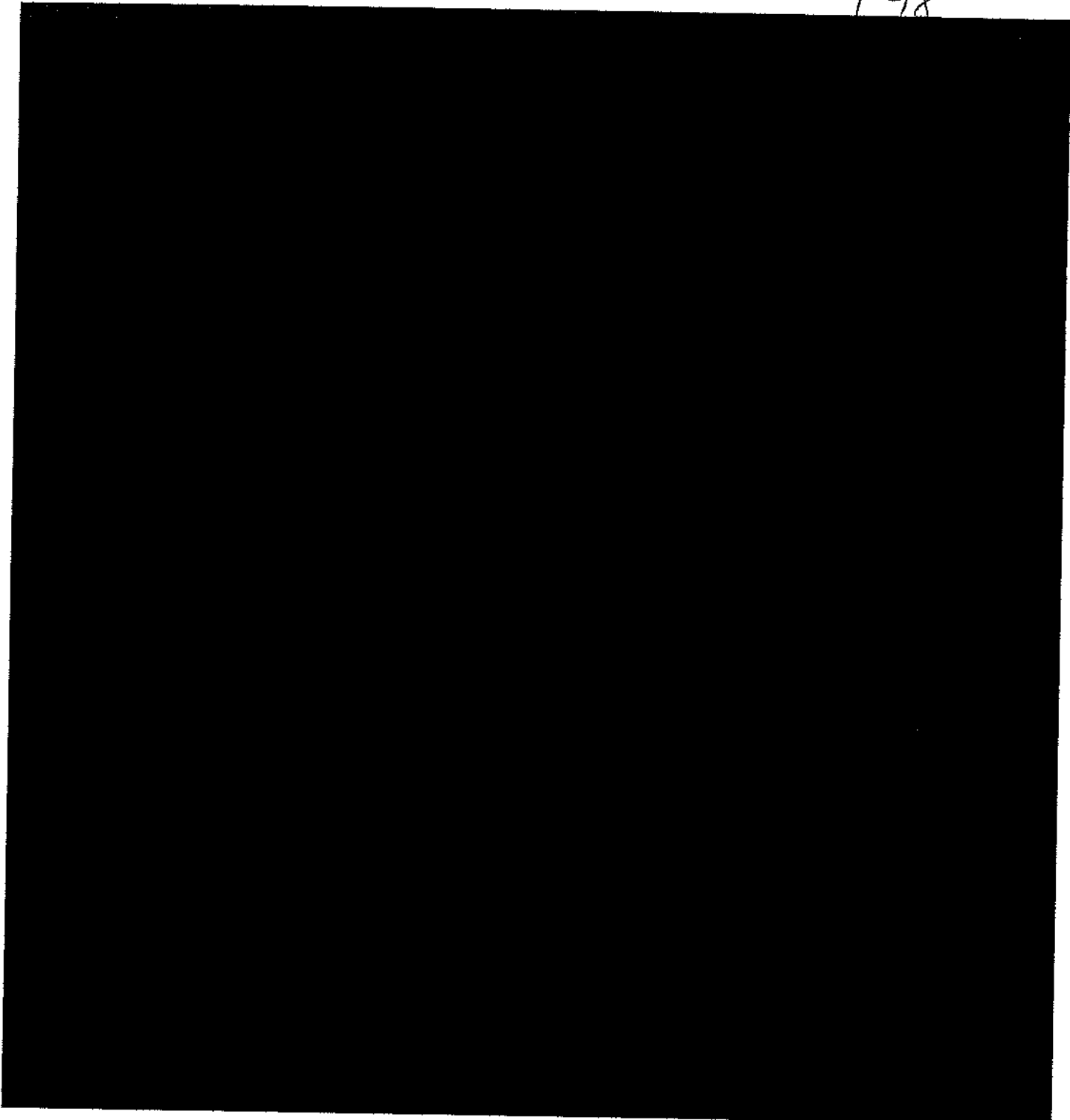
10. Is Internal Audit sufficiently resourced (in terms of staff and budget available) to deliver the approved plan?	
11. Are resources deployed effectively to deliver the approved plan?	
12. Is there a Recruitment strategy in place to ensure that all staff has the appropriate intellectual qualities, personal attributes, skills, knowledge and qualifications?	
13. Is there a succession plan to ensure that senior vacancies are filled promptly by appropriately qualified staff?	

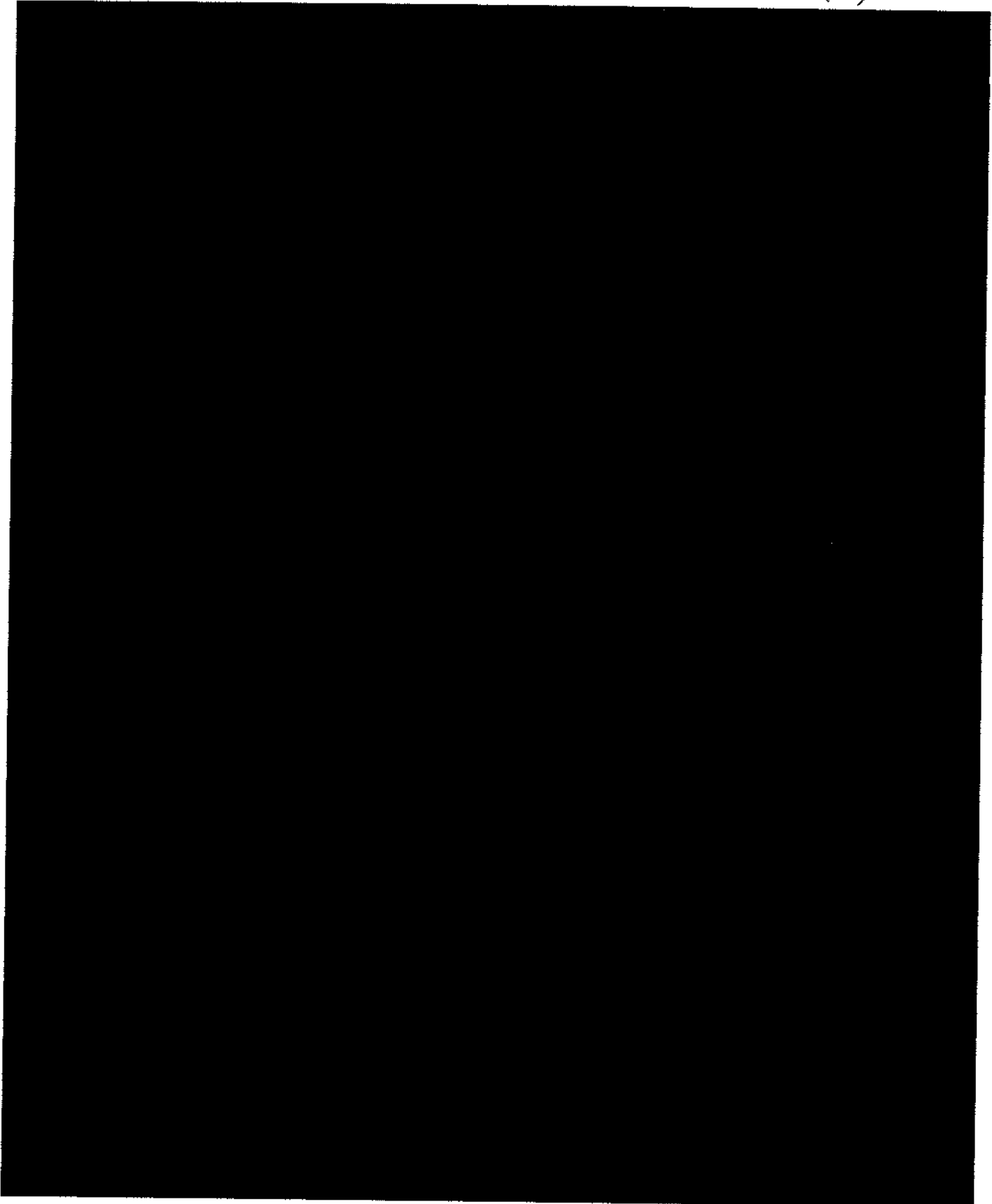
Performance Management

14. Are appropriate personnel management and development procedures in place within internal audit including: <ul style="list-style-type: none"> <input type="checkbox"/> Written Job descriptions <input type="checkbox"/> Recruitment procedures <input type="checkbox"/> Training and continuing education arrangements <input type="checkbox"/> Personal objectives setting and performance appraisal 	









Self- review of the Effectiveness of An Garda Síochána's Audit Committee

This Framework includes 5 Principles which are divided into several sub-sections covering key elements of an effective Internal Audit service as follows:

Principle	Key Elements
1. The Role of the Audit Committee	Roles and Responsibilities,
2. Membership, Independence, Objectivity and Understanding	Terms of Appointment,
3. Skills and Experience	Range of Skills, Access to Additional Skills, Training and Development
4. Scope of Work	Financial Reporting

Principle 1: The Role of the Audit Committee

The Audit Committee fulfills an important role in the governance framework of an entity by providing the executive board/ Commissioner with independent assurance and advice. The committee does not undertake management responsibilities and is not a substitute for entity management controls and accountabilities.

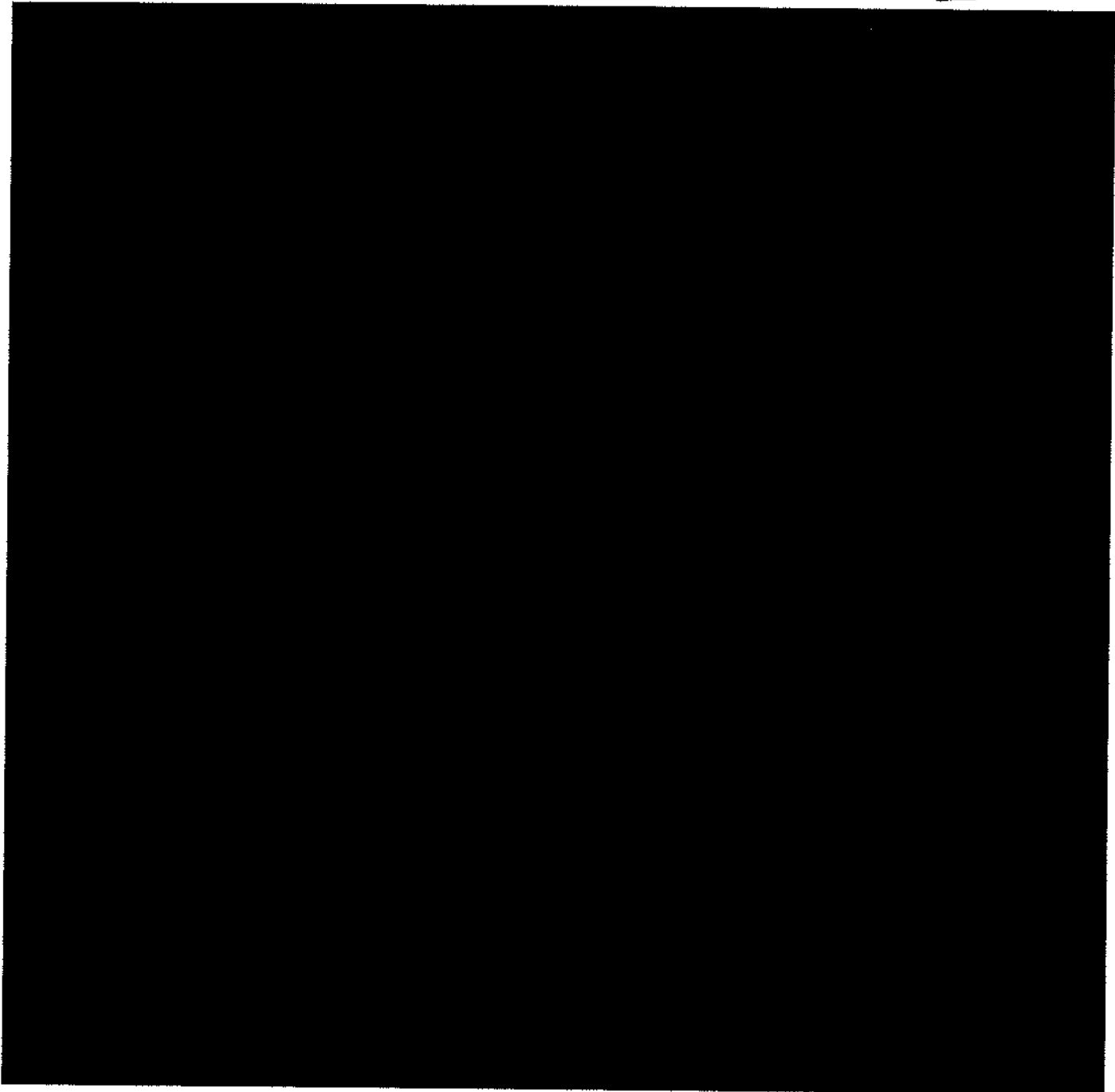
The Audit Committee must have a purpose and there must be an understanding of their positioning, with appropriate status, clarity of role and independence to fulfill its professional remit.

1. Are you aware there is a written Charter, setting out the roles and responsibilities of the Audit Committee and its members?	
2. Have the Audit Committee's roles and responsibilities been communicated to all Audit Committee members?	

Principle 2: Membership, Independence, Objectivity and Understanding

The Audit Committee should be independent and objective. In addition, each member should have a good understanding of the objectives and priorities of the organisation and of their role as a Committee member. The internal audit service should have the appropriate structure and resources to deliver the expected service.

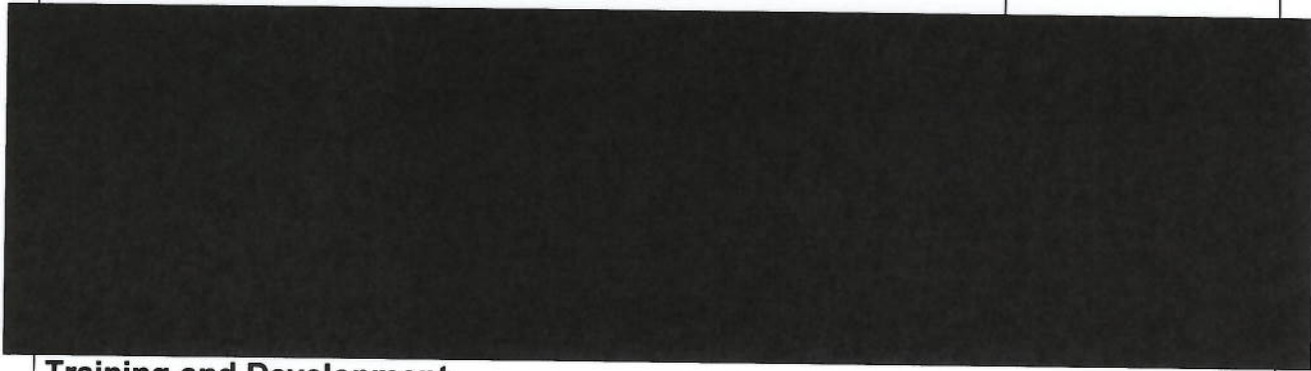
Membership and Terms of Appointment	
1. Are Audit Committee members appointed for a period not exceeding three years (with the option to extend for another three years)?	
2. Is there a briefing process for new appointees?	
3. Is there a standard letter of appointment for new Committee members and does it include	
<input type="checkbox"/> role of the Audit Committee	
<input type="checkbox"/> duration of appointment and renewal provisions	
<input type="checkbox"/> independence and conflicts of interest	
<input type="checkbox"/> confidentiality	
<input type="checkbox"/> the support and training to be provided	
<input type="checkbox"/> the time commitment involved	
<input type="checkbox"/> performance management arrangements	



Principle 3: Skills and Experience

The Audit Committee should collectively possess an appropriate range of skills (skills mix) to perform its functions to the required standard.

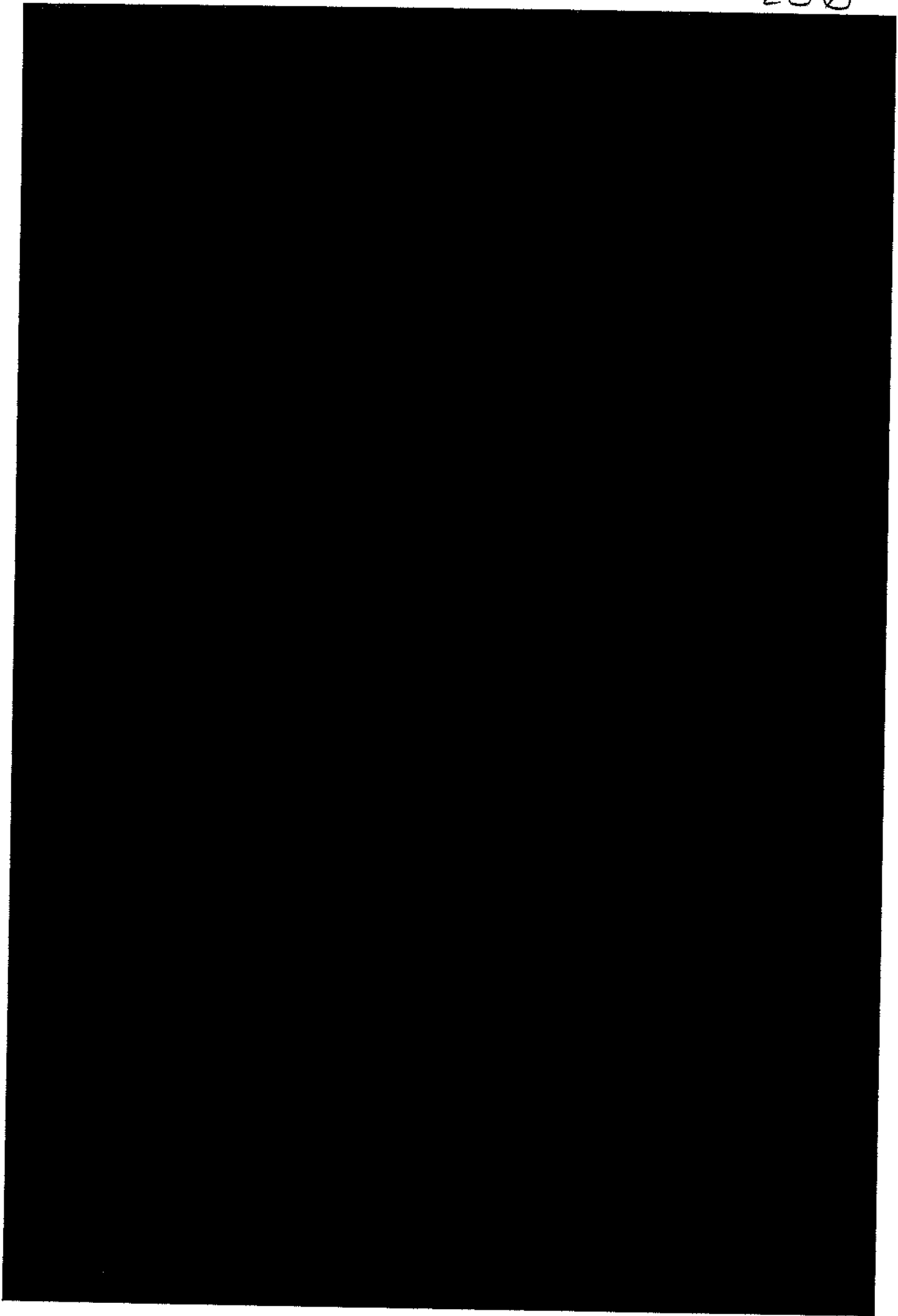
Range of Skills	
1. Have the Audit Committee and Accounting Officer identified and documented the skill set required for Audit Committee effectiveness?	
2. Do the assessment criteria for the Committee members include (or expect members to acquire as soon as possible after appointment): <input type="checkbox"/> Understanding of the objectives of the organisation and current significant issues facing it <input type="checkbox"/> Understanding of the organisation's structure, including key relationships with stakeholders <input type="checkbox"/> Understanding the organisation's culture <input type="checkbox"/> Understanding of relevant legislation or other rules governing the organisation <input type="checkbox"/> Broad understanding of the Government environment, particularly accountability structures and current major initiatives?	
3. Do you as a member of the Audit Committee corporately possess knowledge, skills and experience of: <input type="checkbox"/> Accountancy/finance – with at least one member having recent and relevant financial experience <input type="checkbox"/> Governance, assurance and risk management <input type="checkbox"/> Audit <input type="checkbox"/> Technical or specialist issues pertinent to the organisation's business <input type="checkbox"/> The wider environments, including the government and accountability structures, in which the organisation operates?	

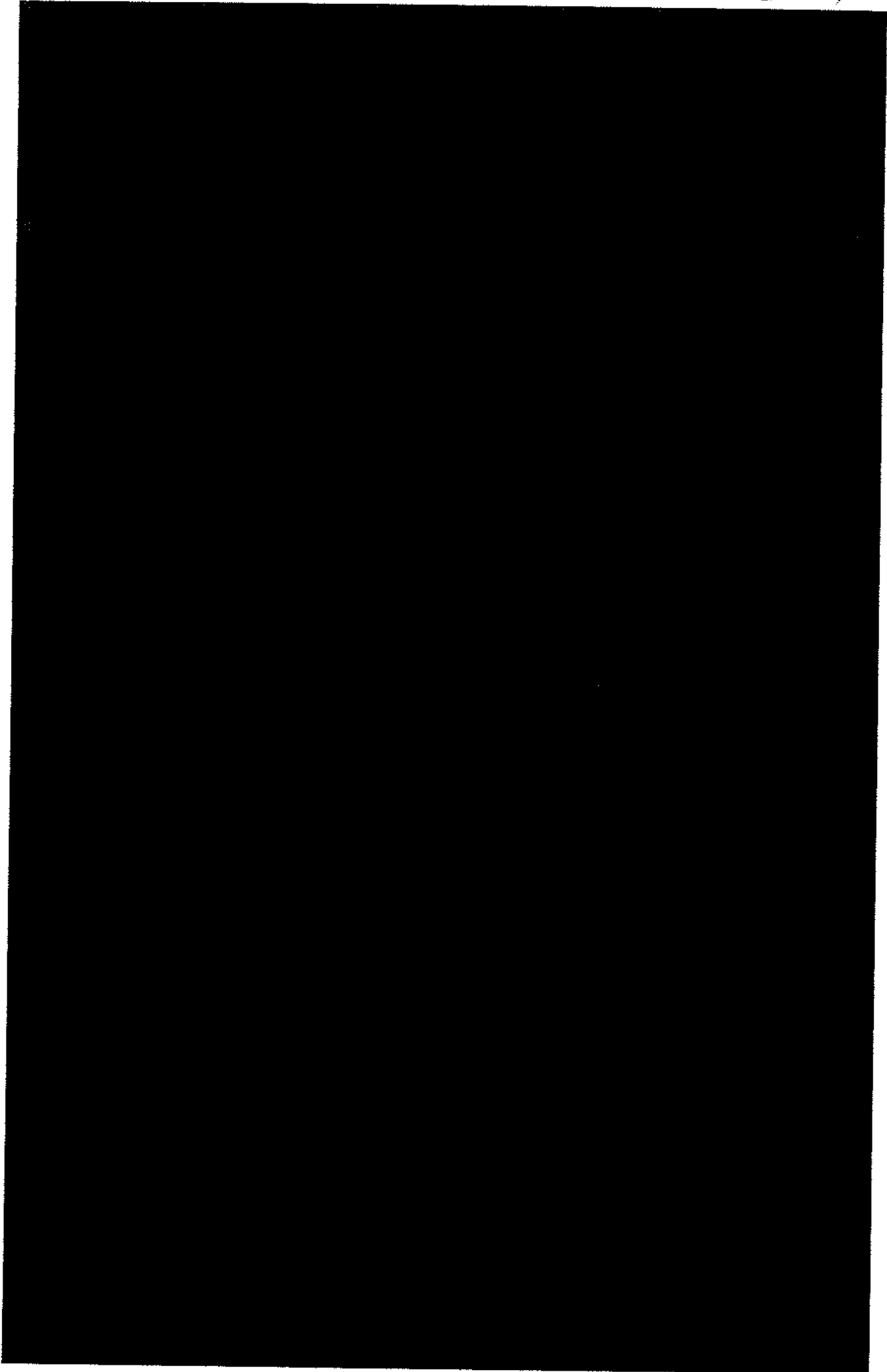


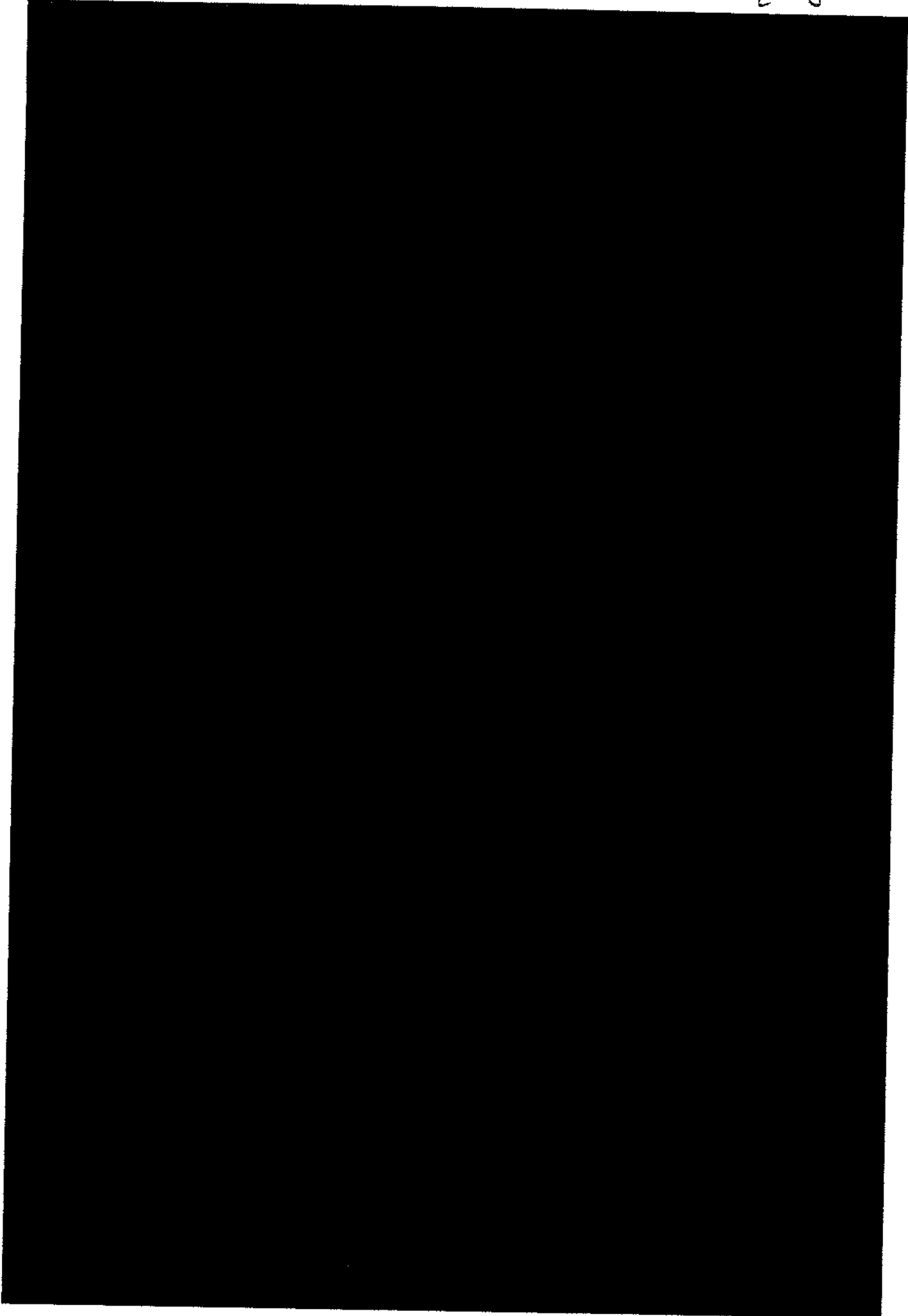
Training and Development

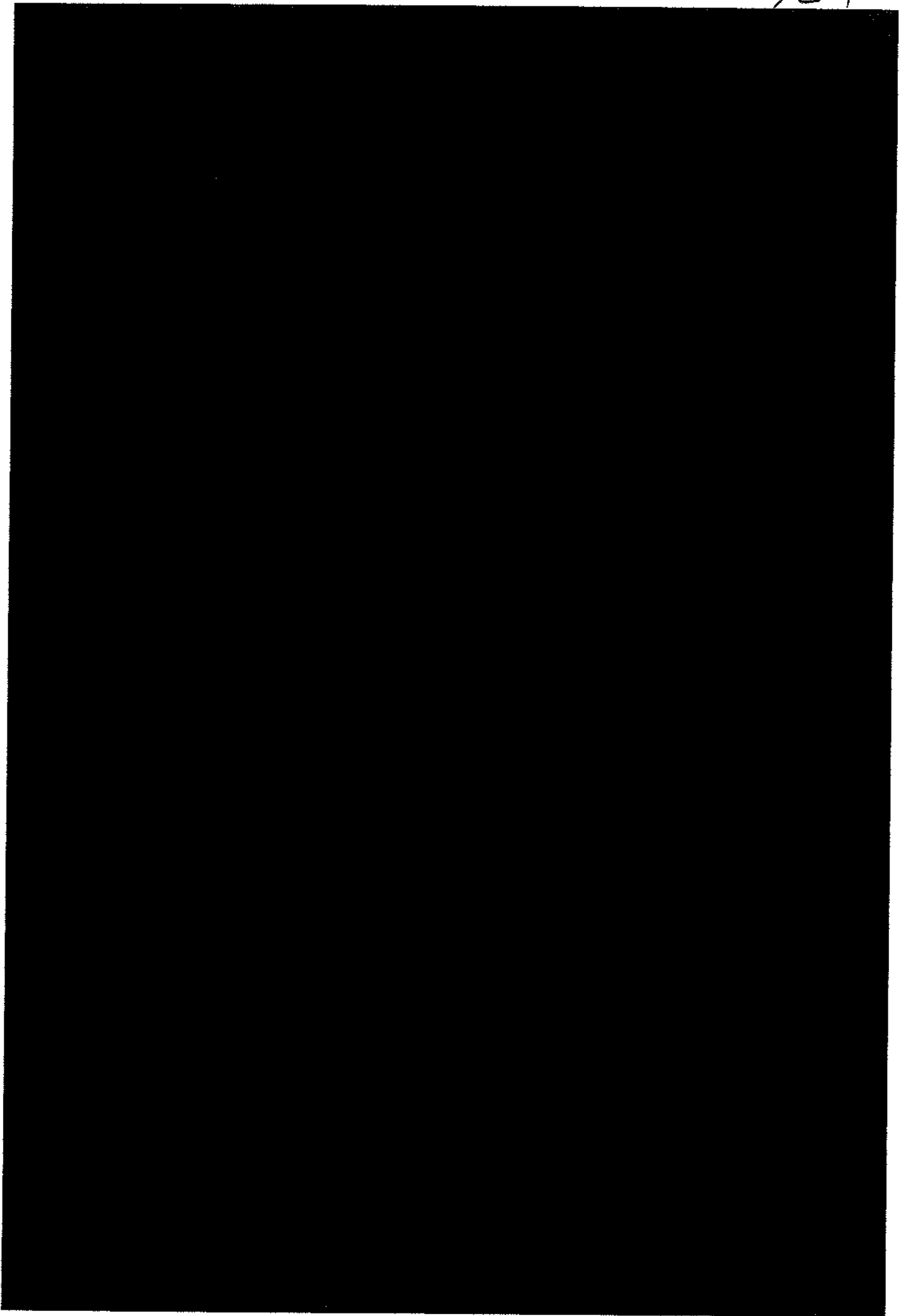
5. Is there a formal induction process (including individually tailored training) for new Audit Committee members?	
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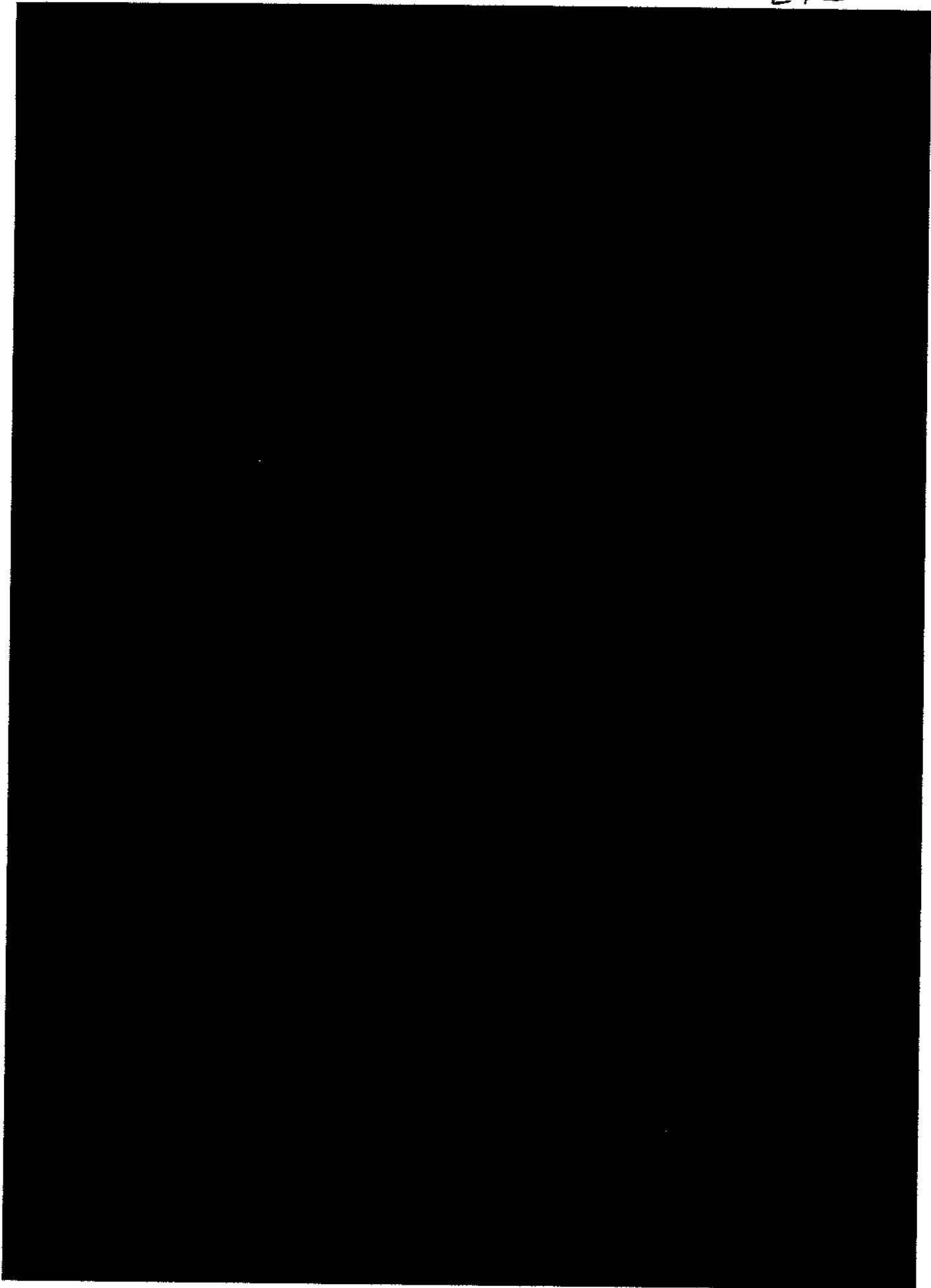
6. Does the Audit Committee and the Chair make recommendations to the Accounting Officer on the Committee's and individual members training needs?	
7. Does the Audit Committee keep up to date with best practice and developments in corporate governance? How is this done?	
Principle 3: Overall Conformance Rating	

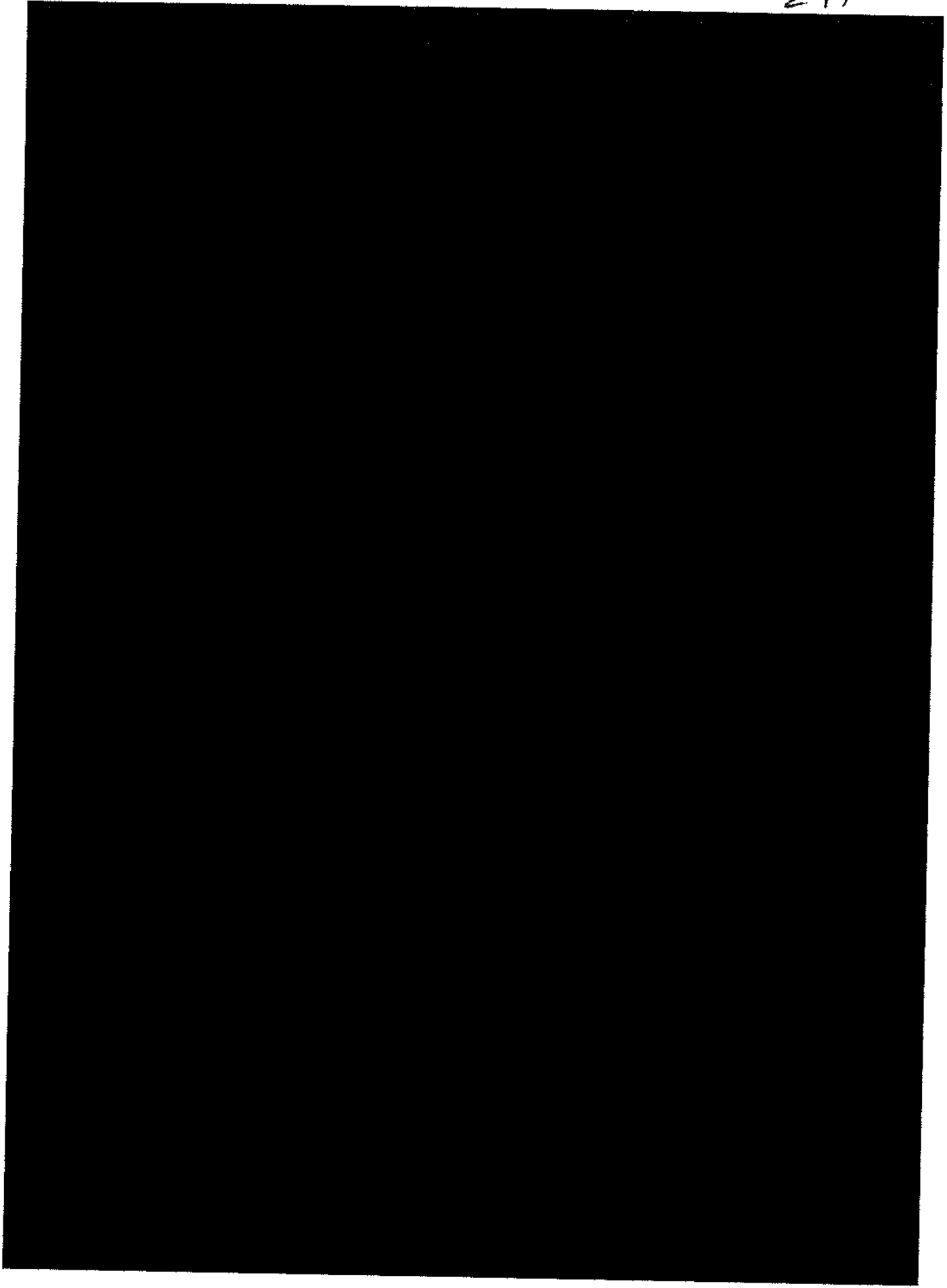


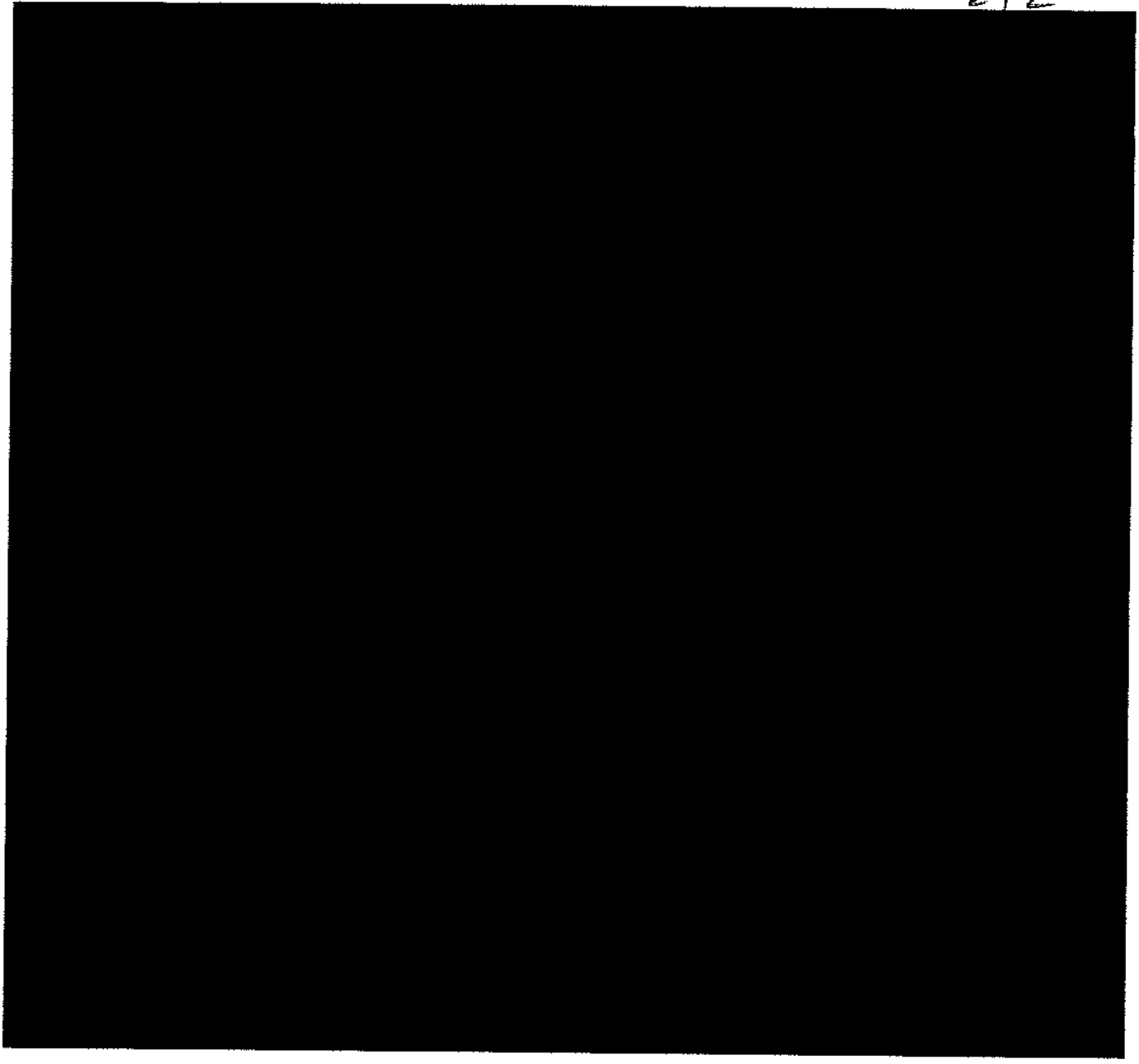


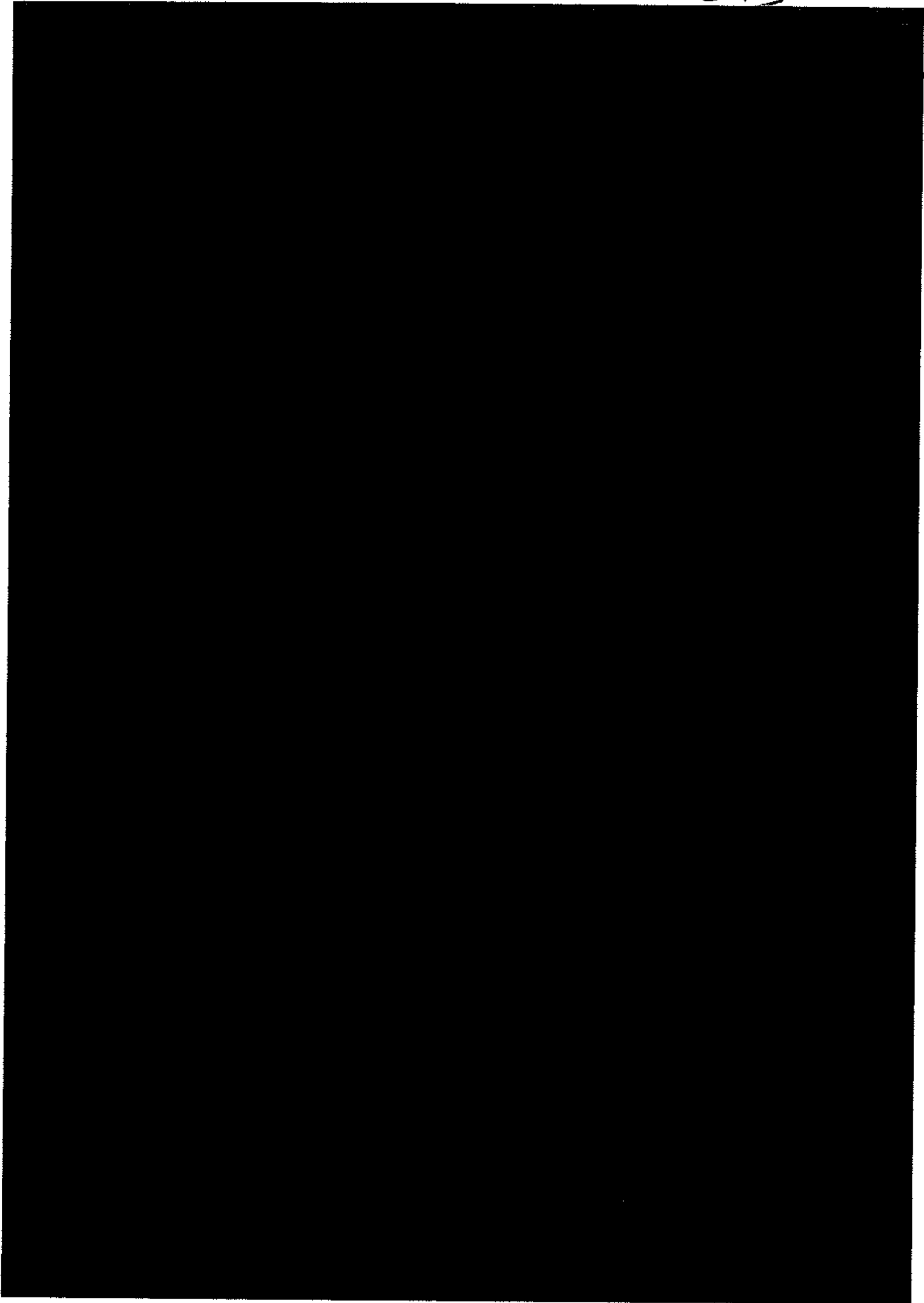


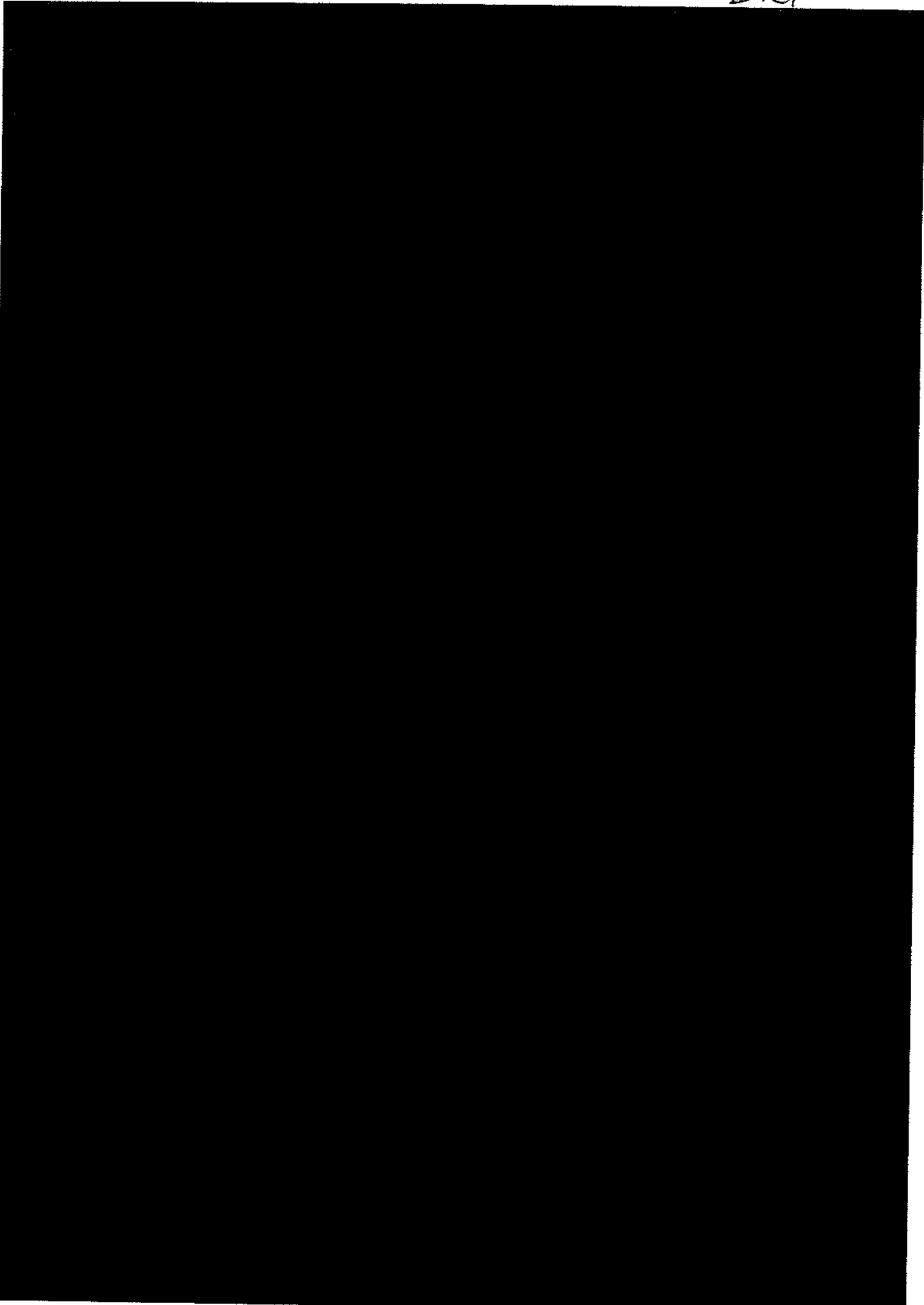


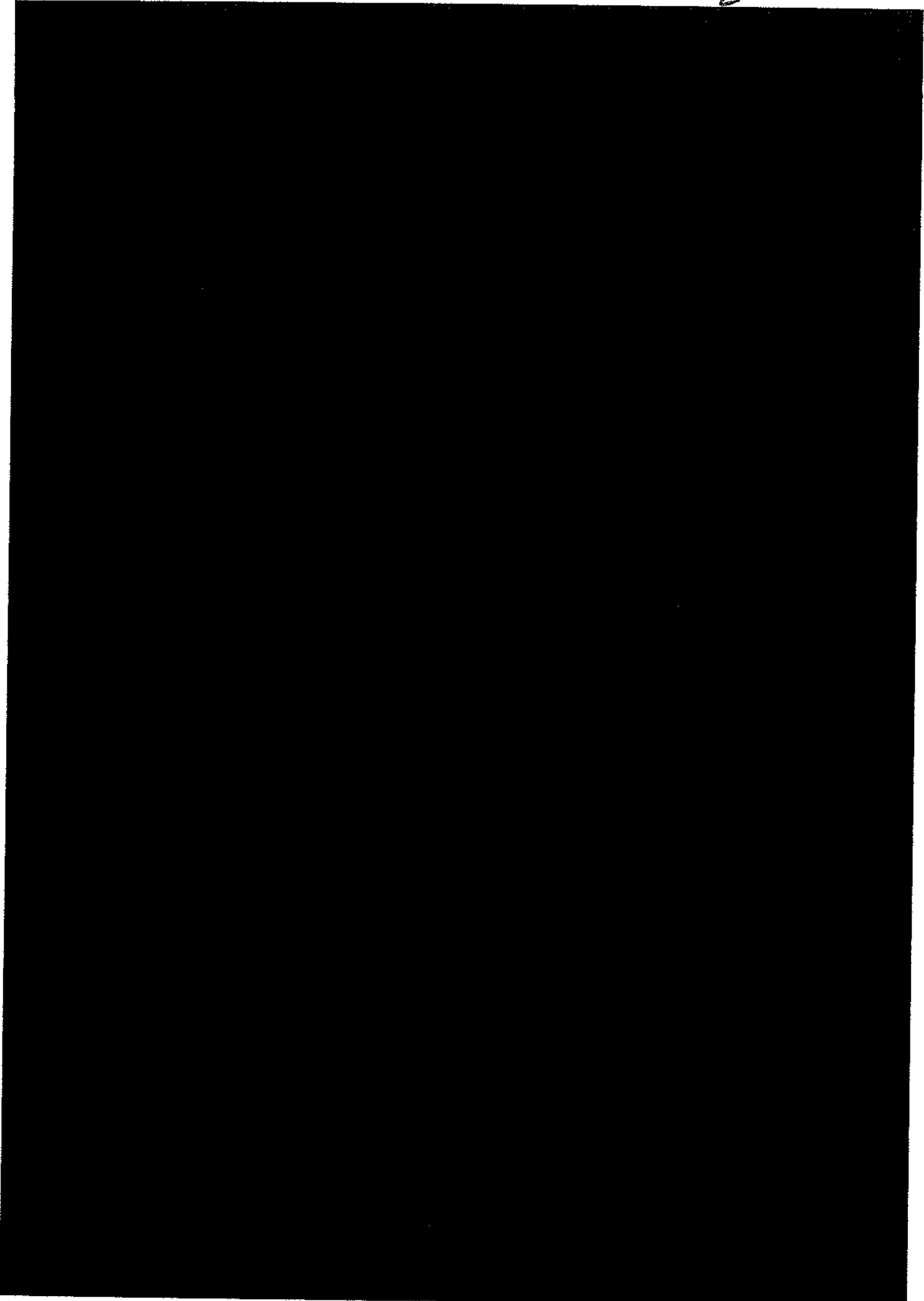


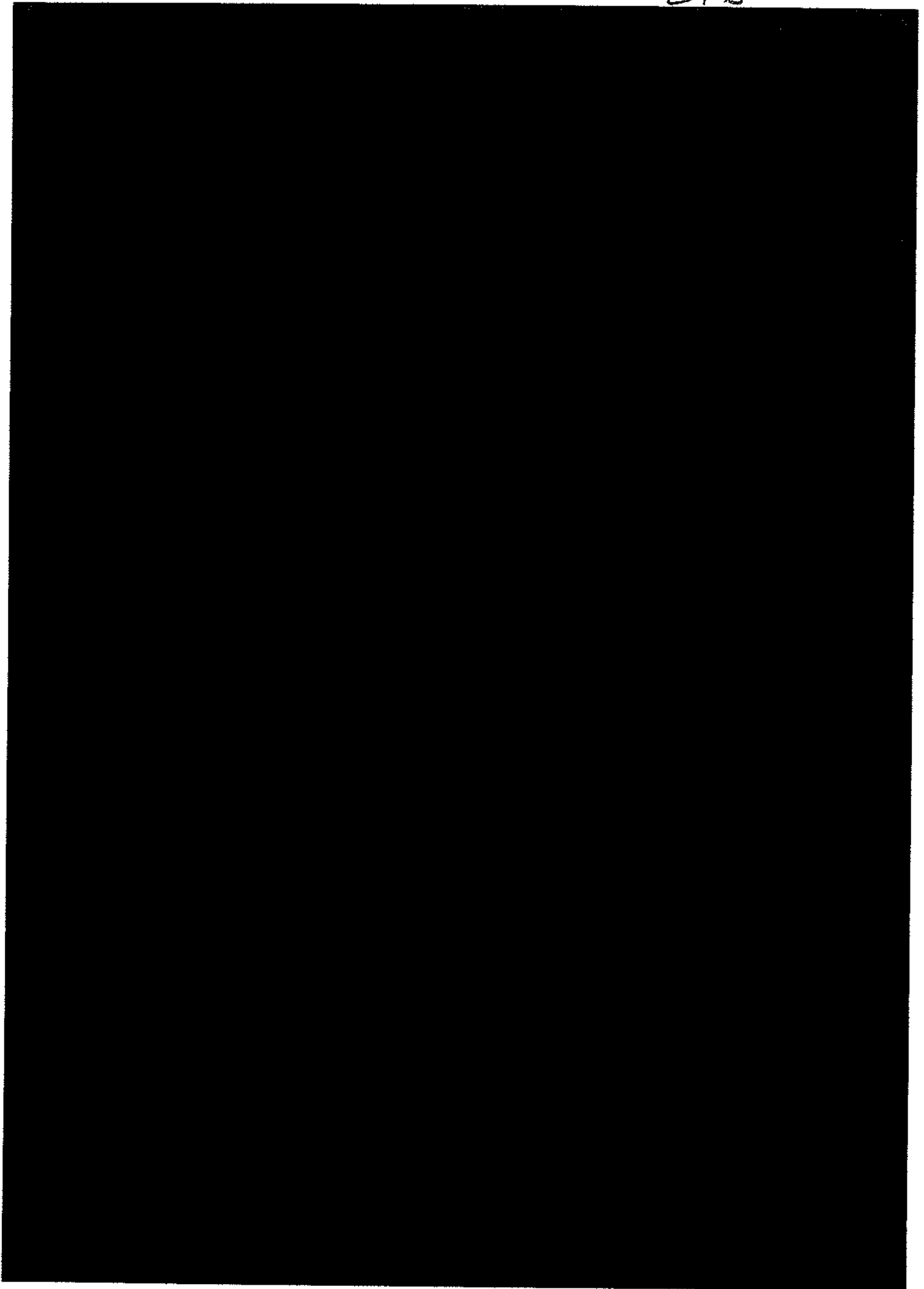


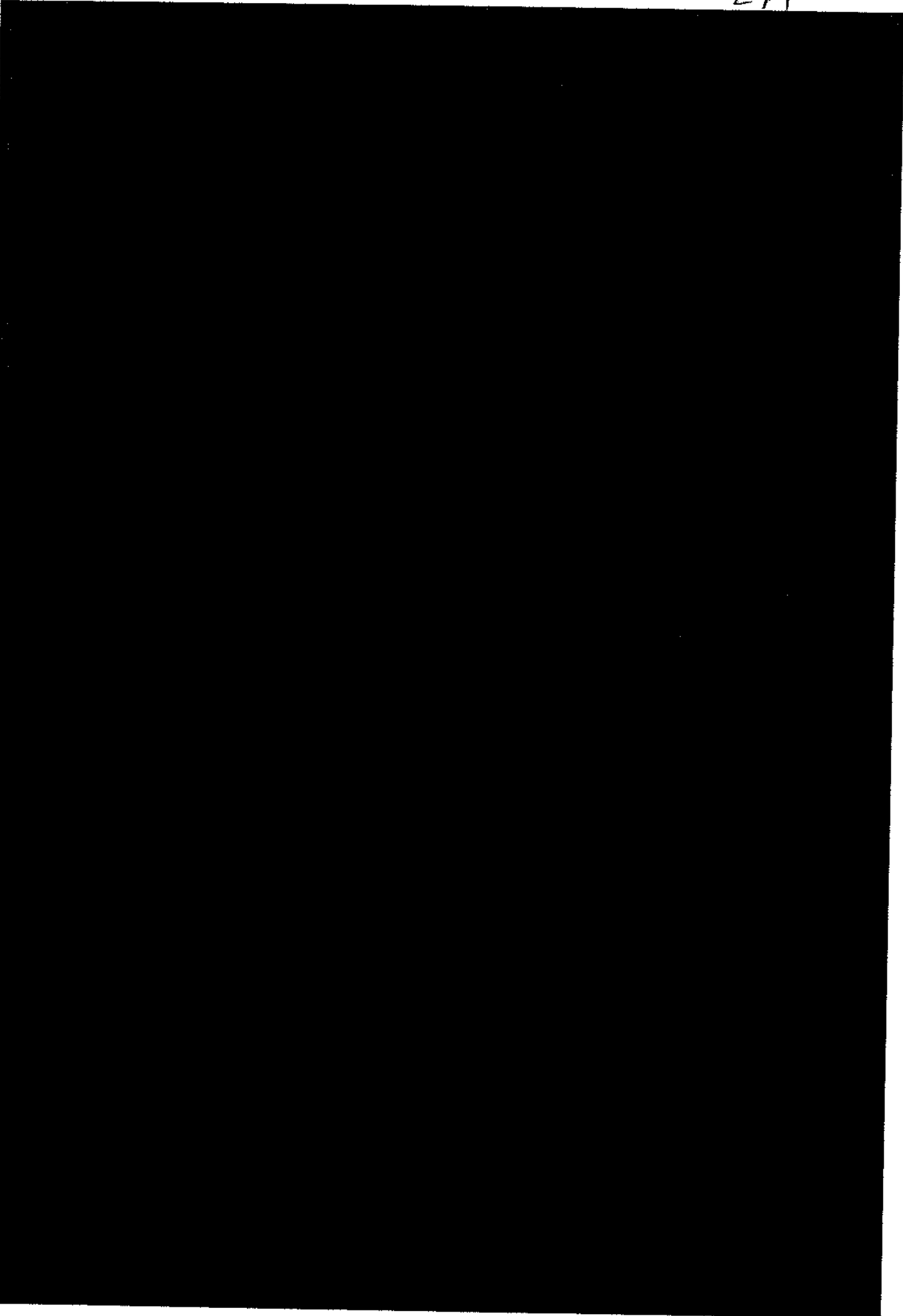


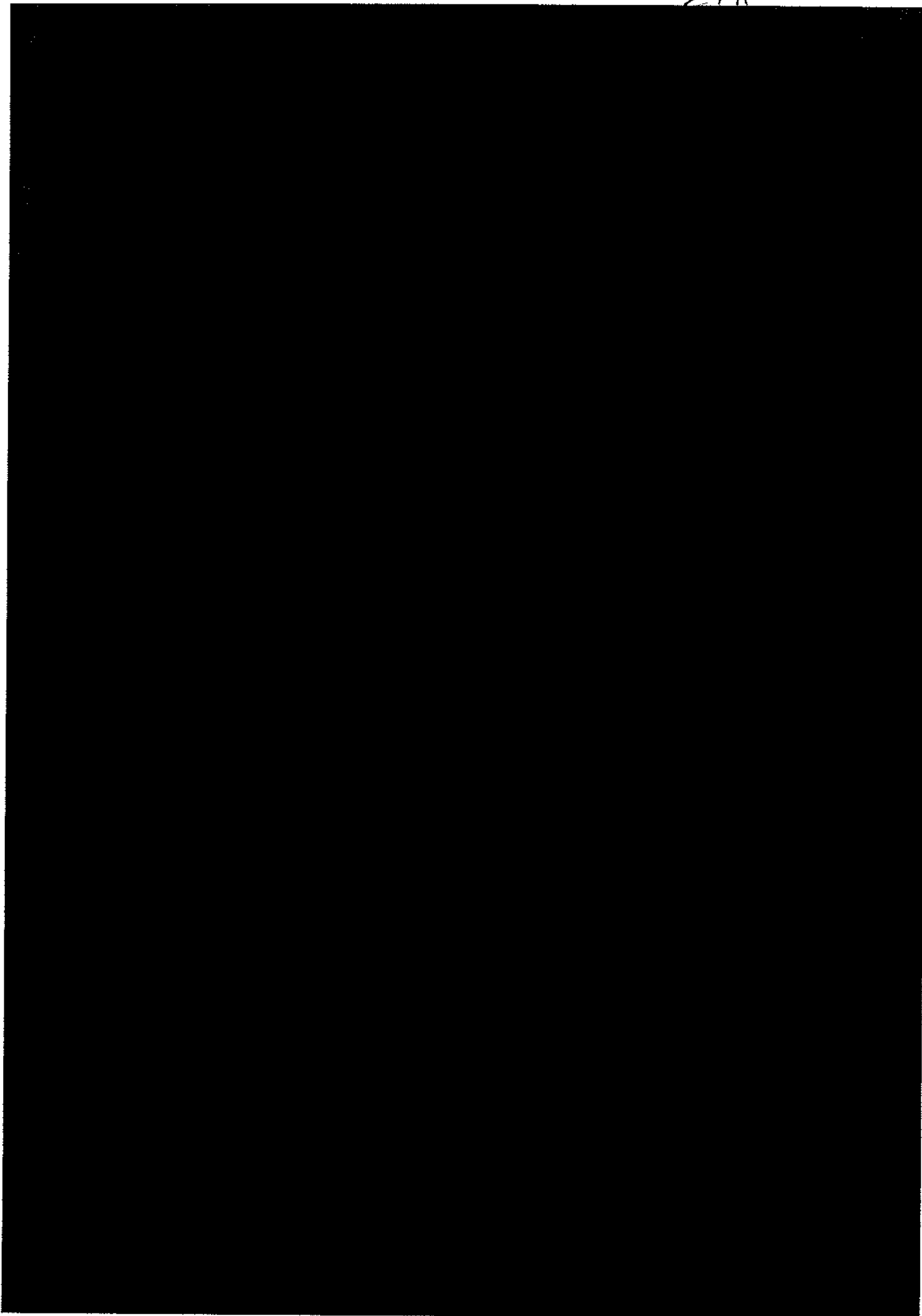


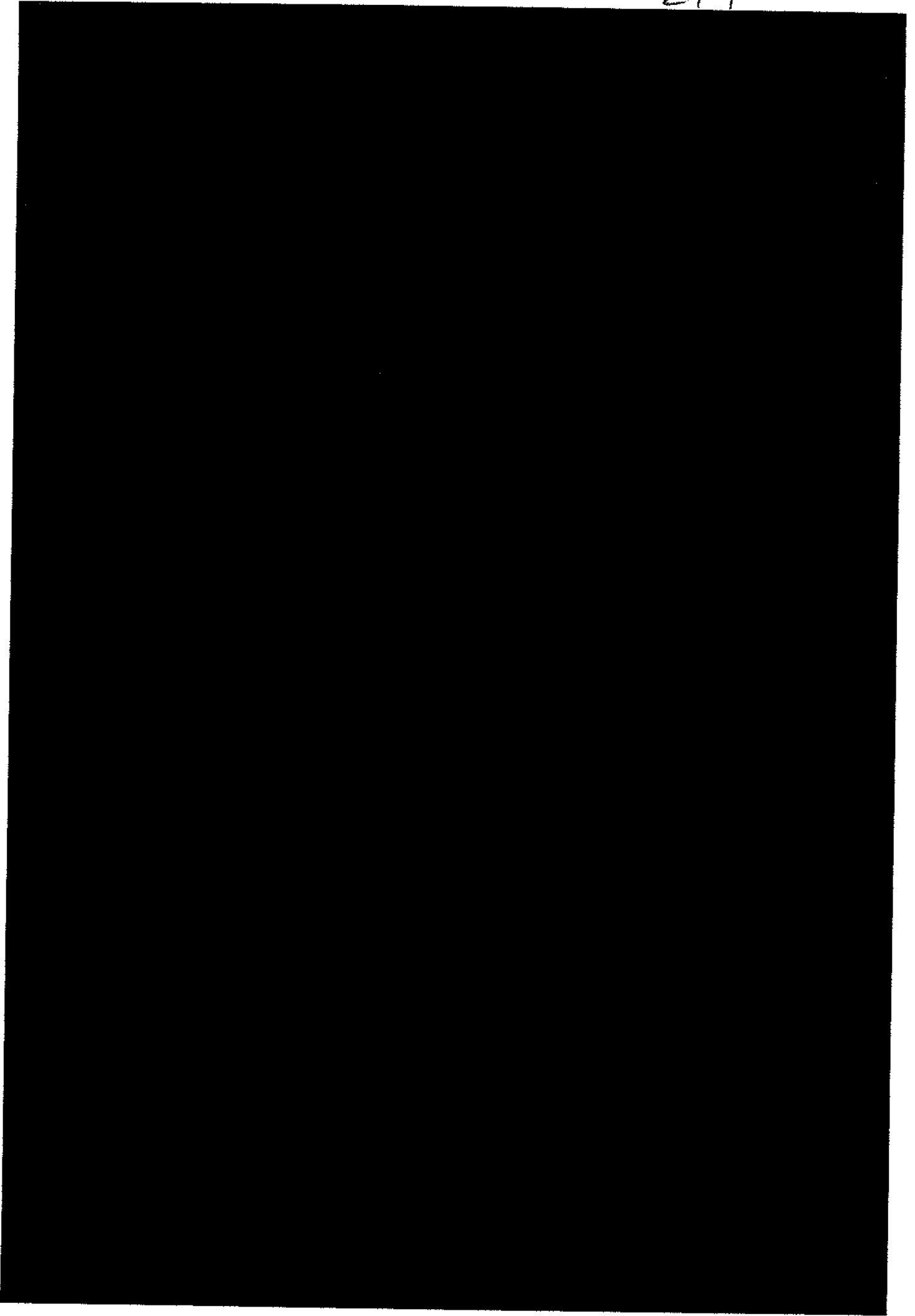


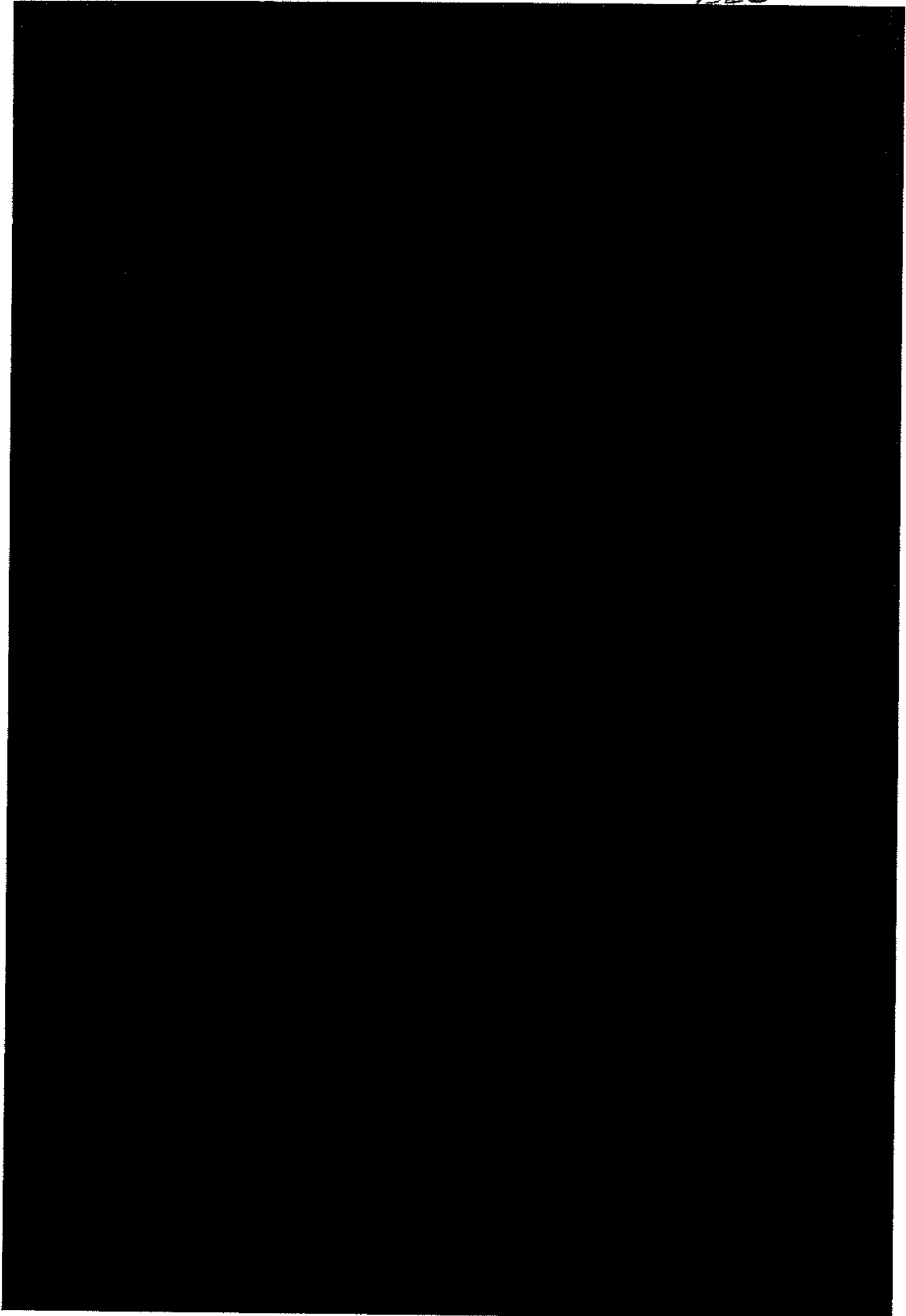


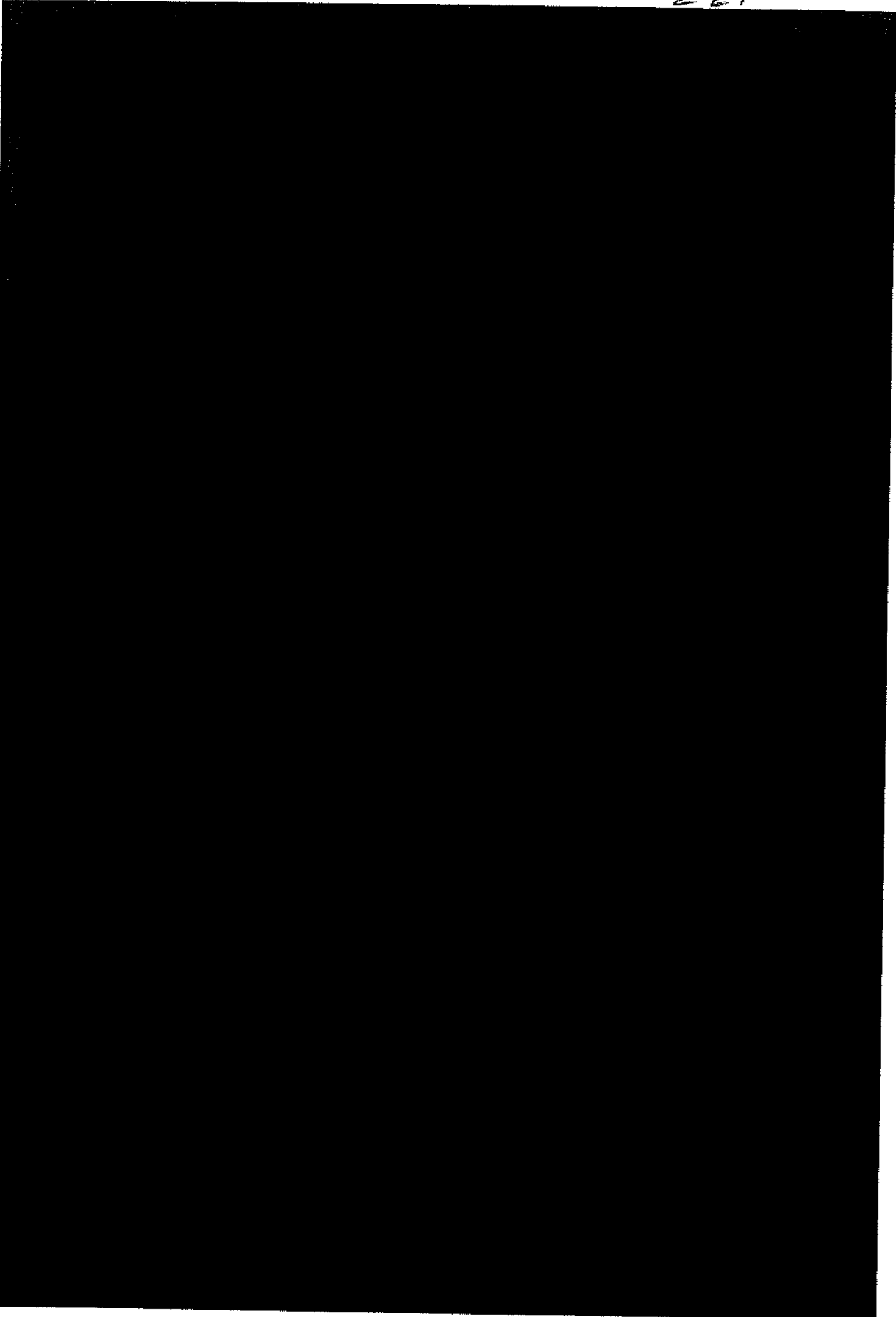


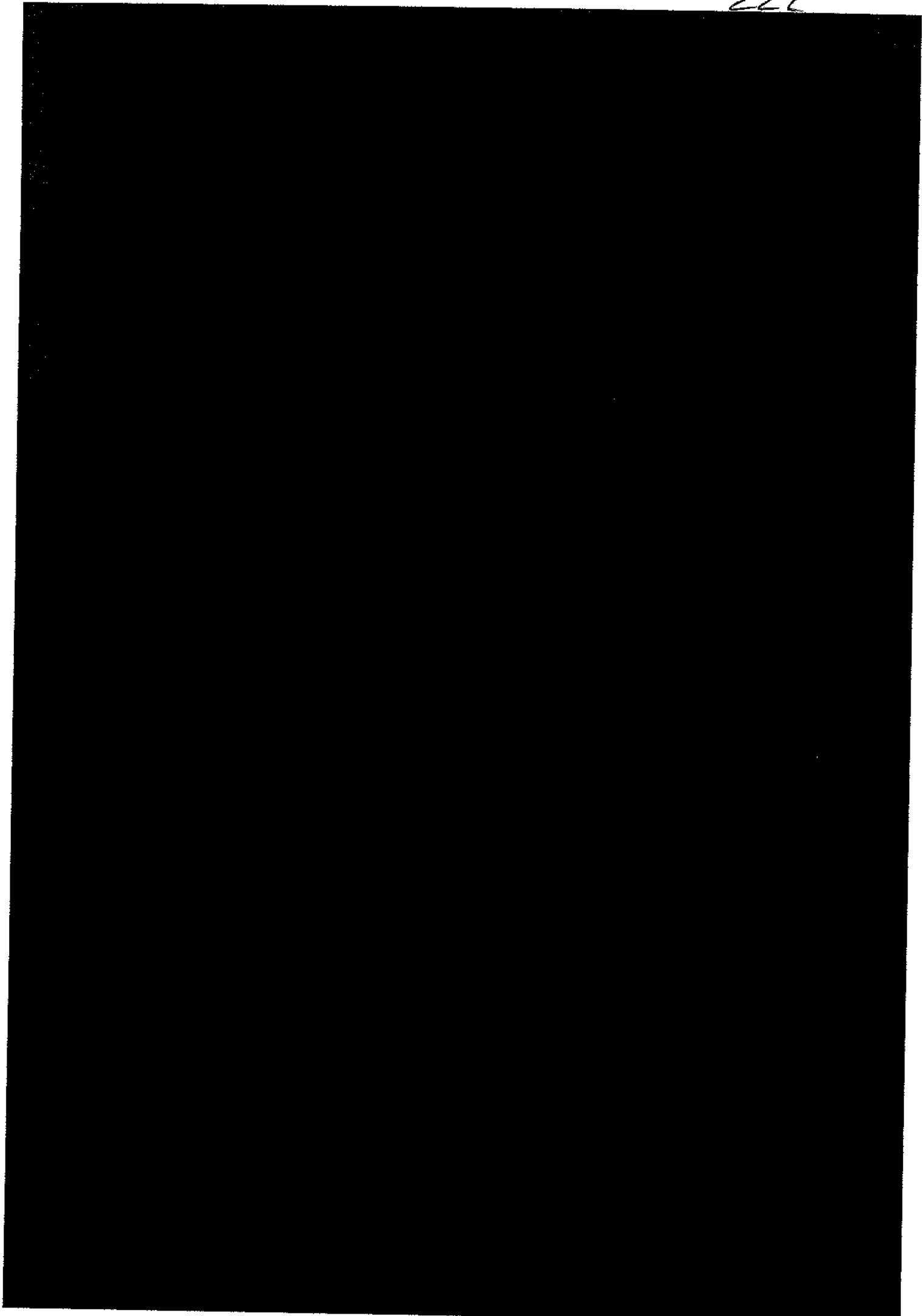


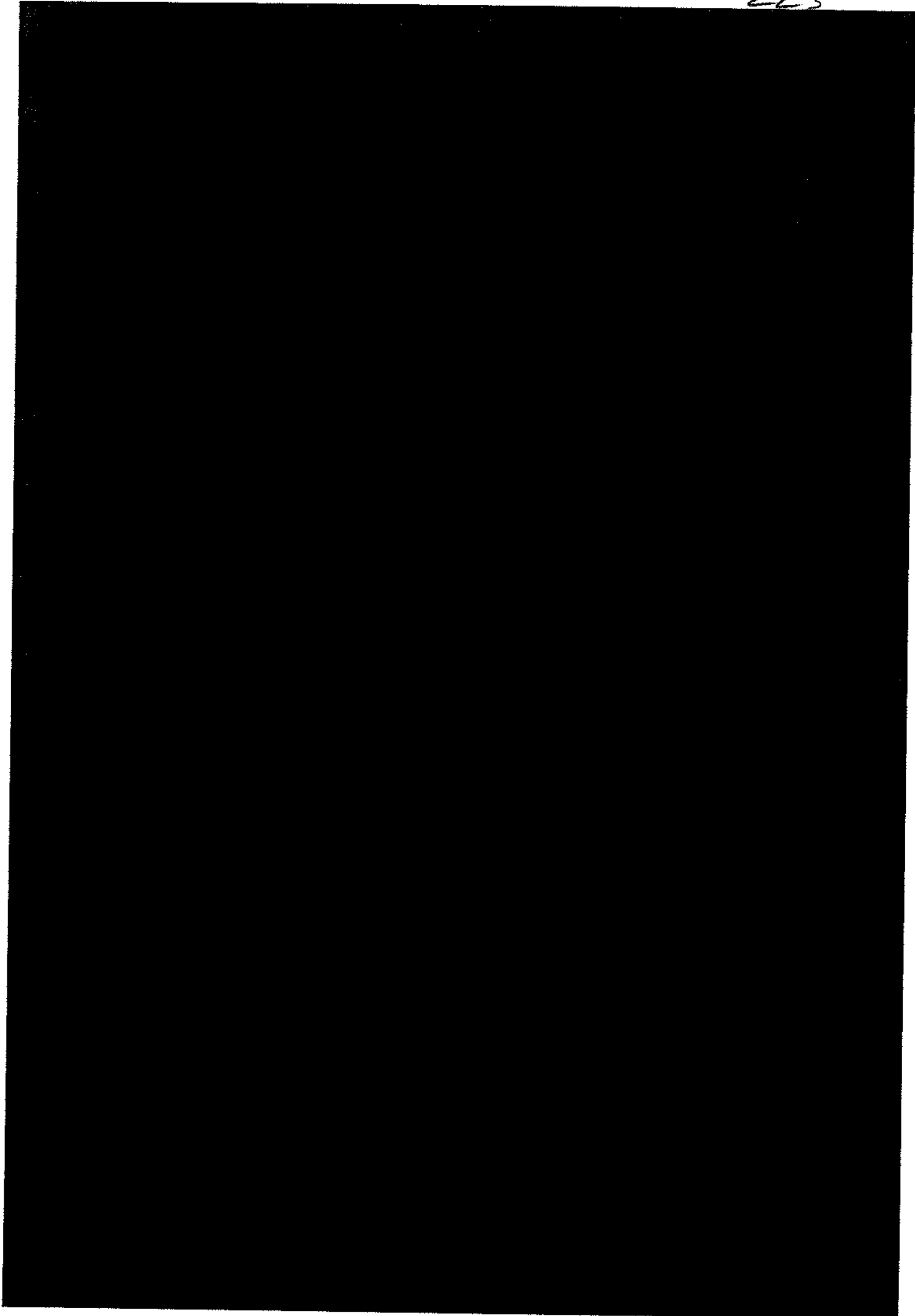


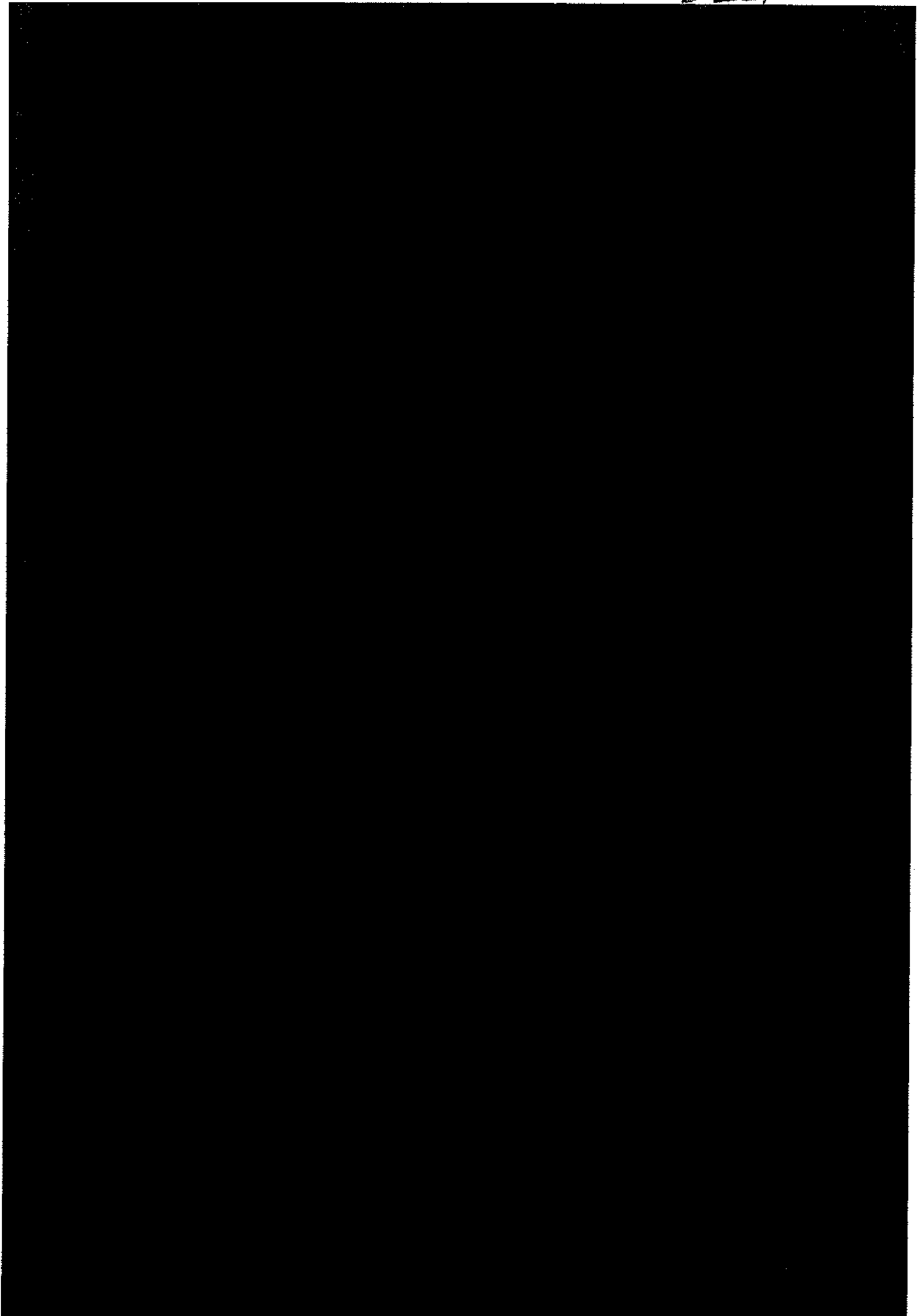


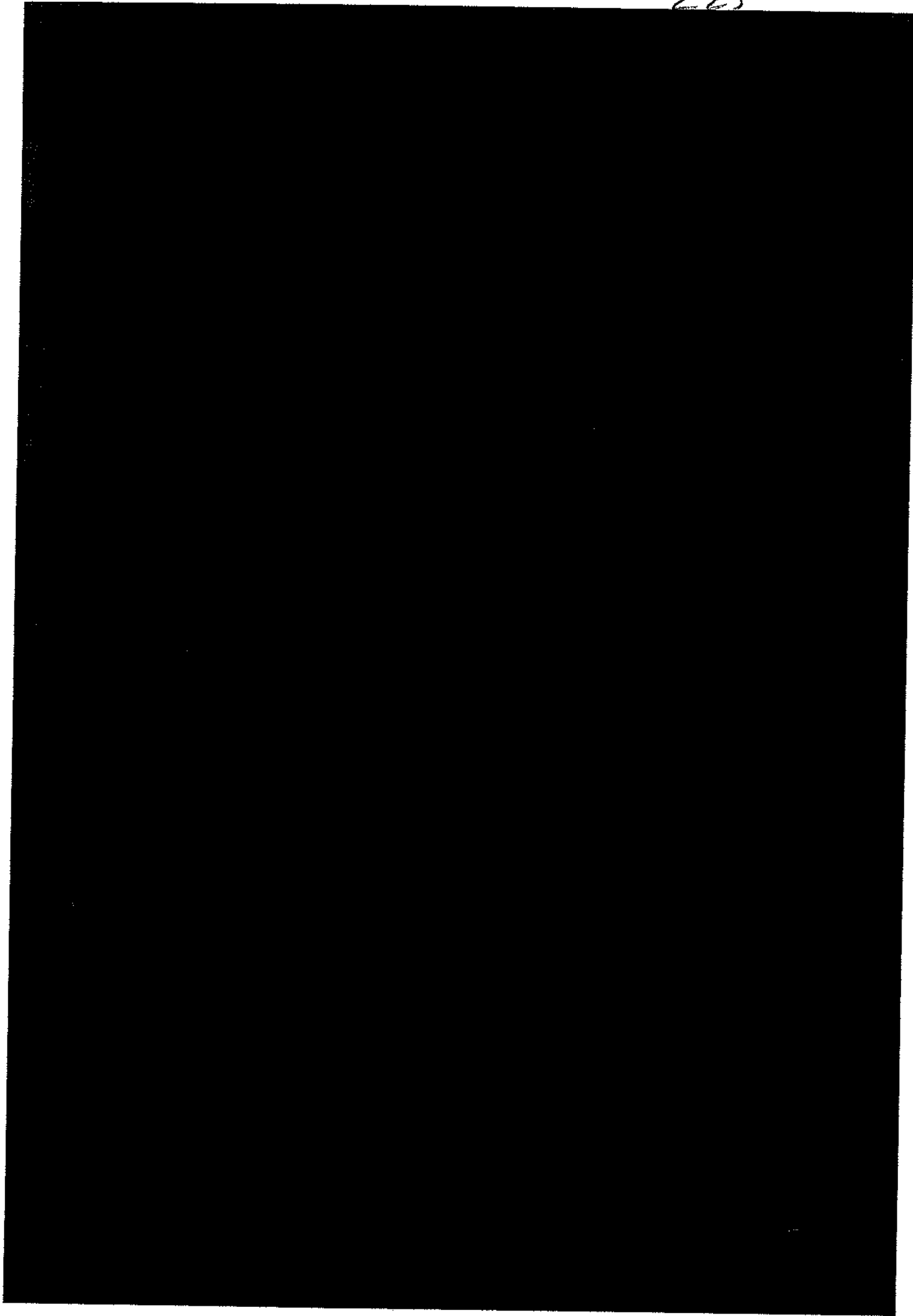




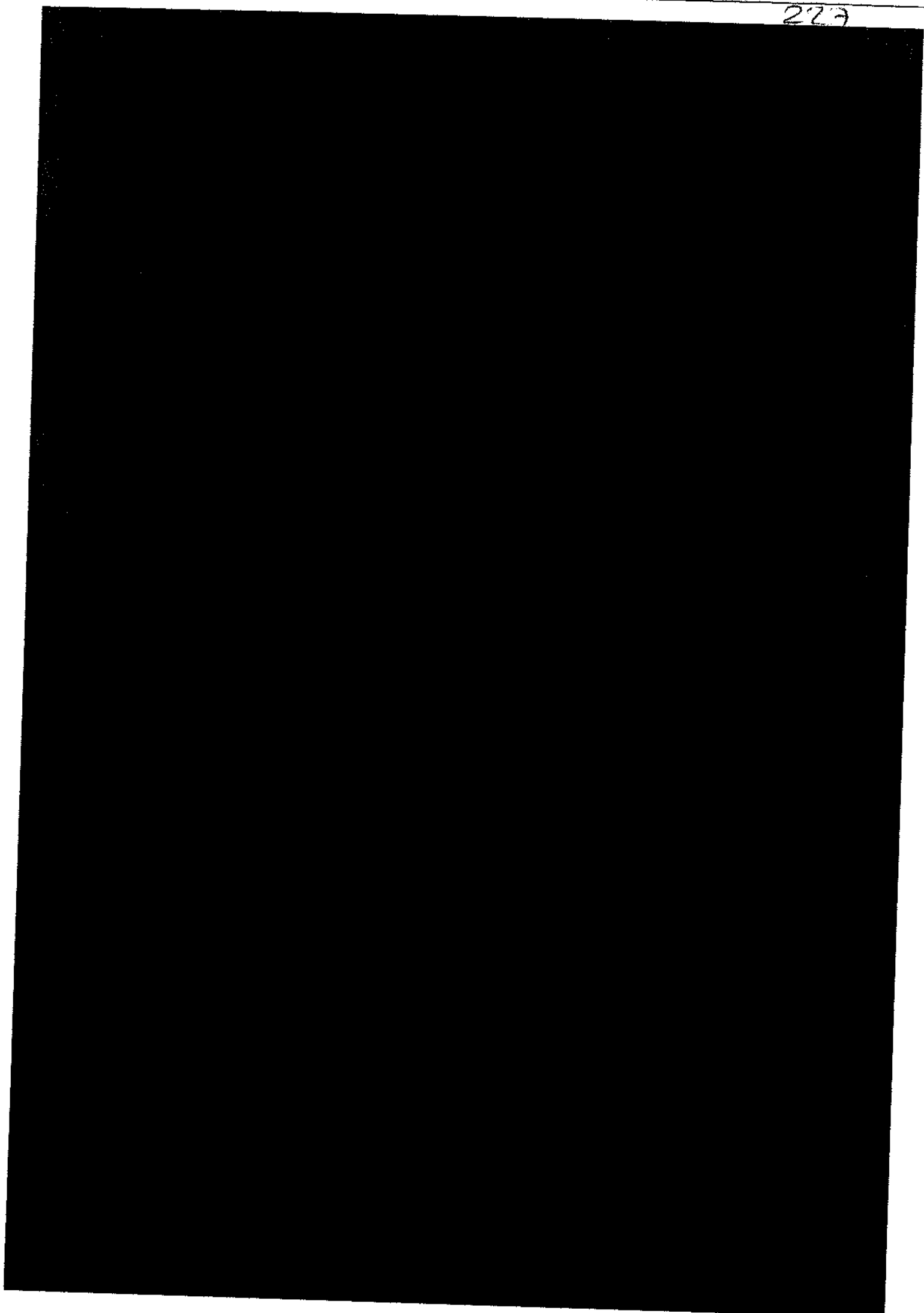


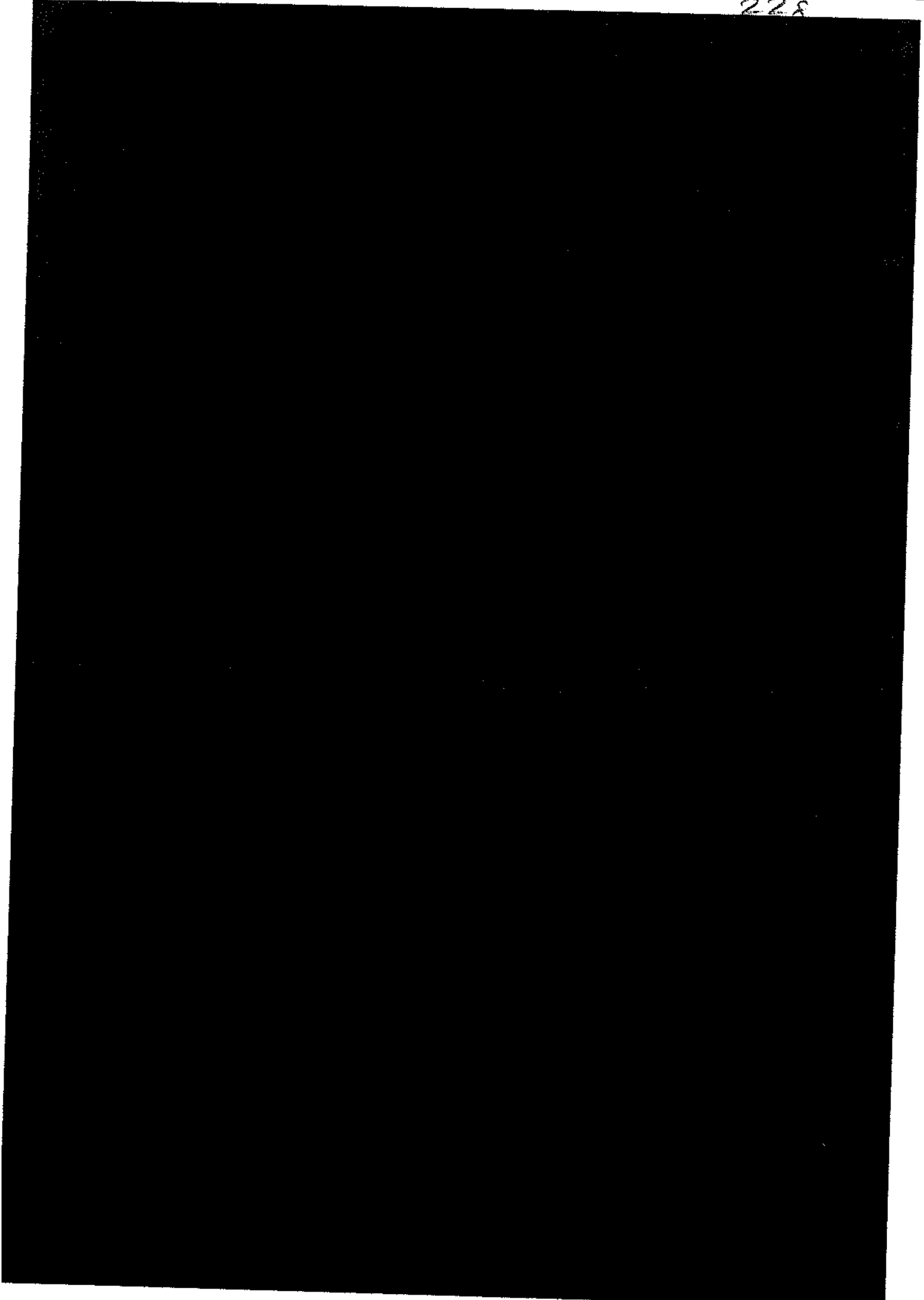


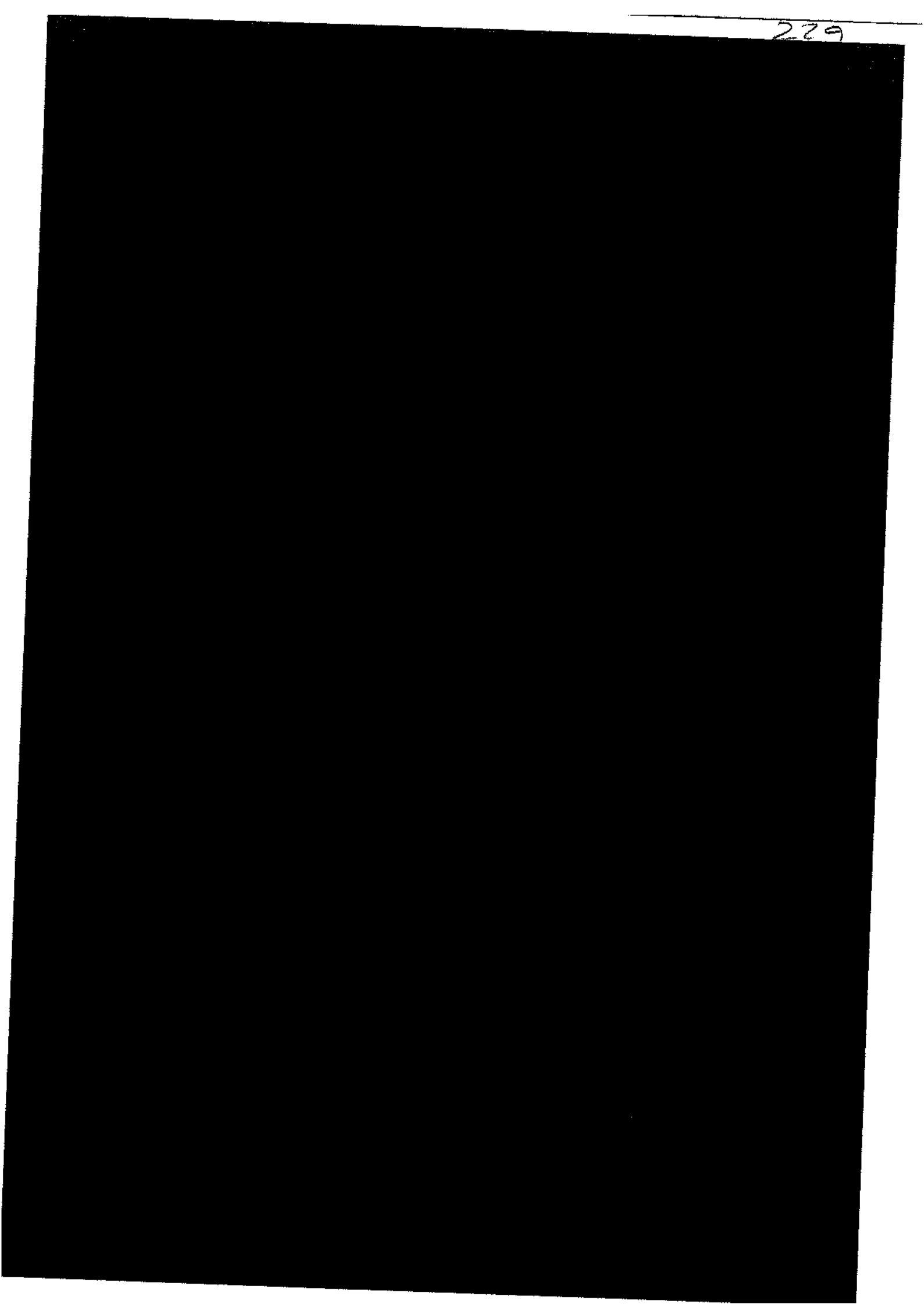


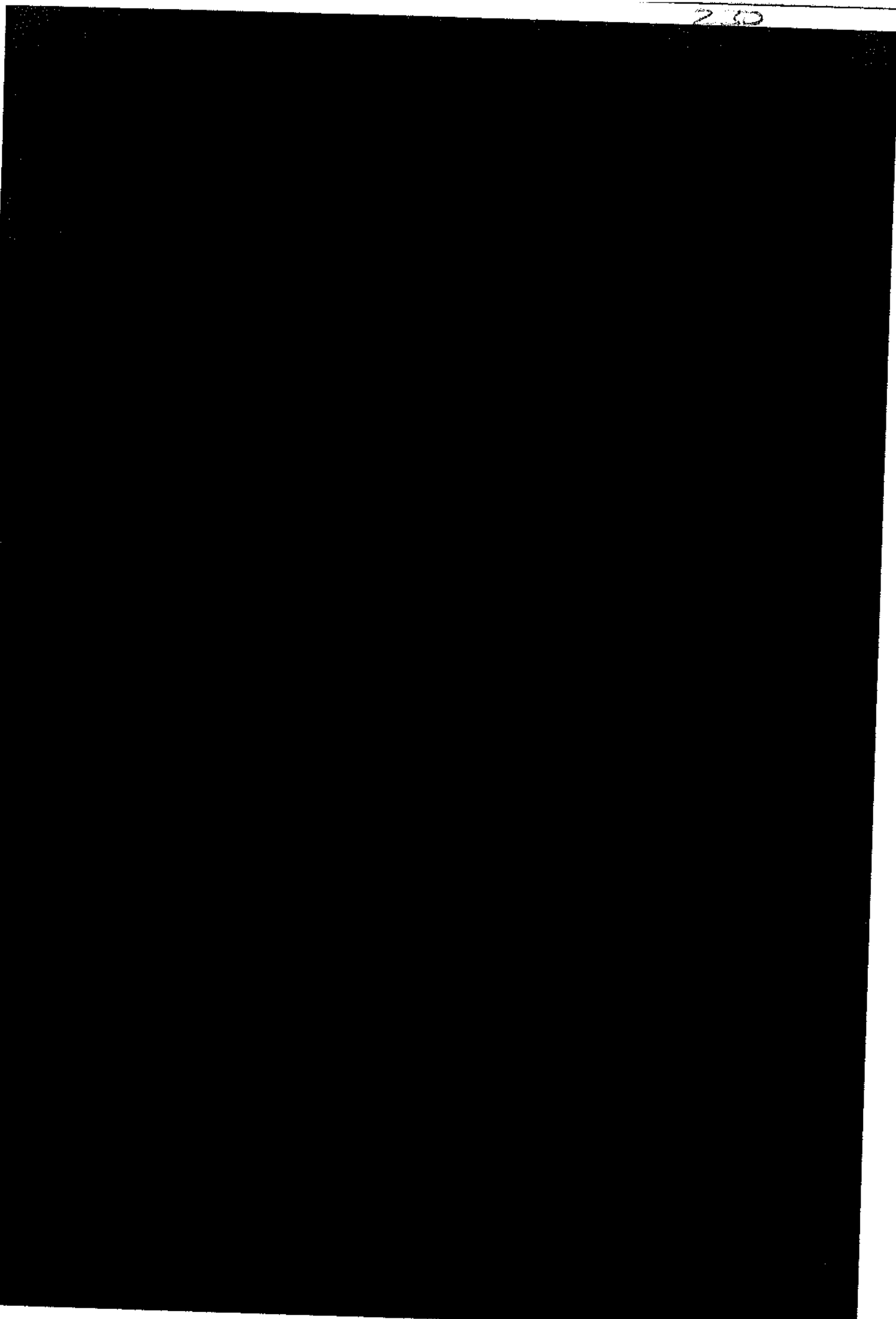












[Redacted]

From: [Redacted]
Sent: 29 June 2017 15:19
To: Kelly, Niall
Cc: [Redacted]
Subject: FW: Emailing - Invoice 315 - KOSI Corporation Limited.pdf
Attachments: Invoice 315 - KOSI Corporation Limited.pdf

Good afternoon Niall,

I hope you are well.

Our finance section has asked me to follow up with you as it appears that the attached invoice remains outstanding.

Can you look into this for me please?

Many thanks.

[Redacted]

[Redacted]
Senior Consultant
KOSI Corporation Ltd

Tel: [Redacted]
Web: www.kosicorp.com
Email: [Redacted]

From: [Redacted]
Sent: 22 March 2017 11:29
To: 'Kelly, Niall'
Cc: [Redacted]
Subject: Emailing - Invoice 315 - KOSI Corporation Limited.pdf

Niall,

Please see attached our invoice in respect of professional services, I trust you shall find this to be in order.

Please do not hesitate to contact us if the report requires any amendments once reviewed by the Audit Committee / Senior Management.

Kind Regards

[Redacted]

[Redacted]
Senior Consultant
KOSI Corporation Ltd

Tel: [Redacted]
Web: www.kosicorp.com

Email: 

232

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KOSI Corporation

Unit 3, The Old Gasworks, Kilmorey Street,
NEWRY, BT34 2DH, NORTHERN IRELAND

An Garda Síochána
89 - 94 Carpel Street
Dublin 1
Dublin



Invoice Date 22/03/2017

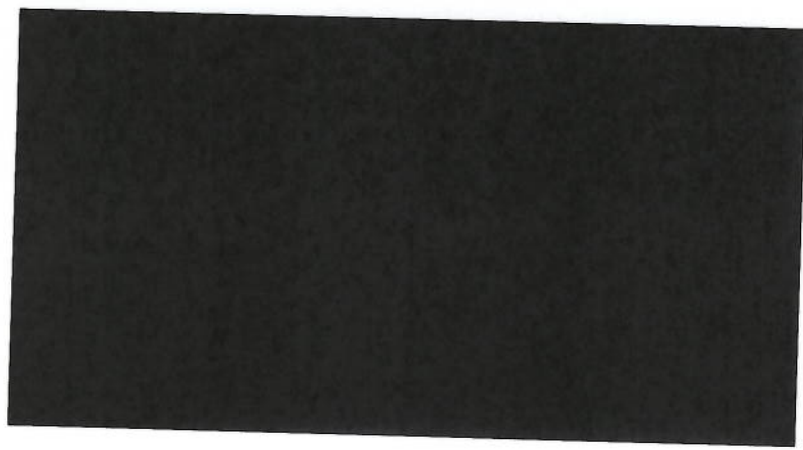


Details

Framework Agreement Lot 2 - Audit Services - Sub-Lot 1

External Evaluation of the Garda Internal Audit Section (GIAS) against the Internal Professional Practice Framework (IPPF) set out by the Chartered Institute of Internal Auditors

Fixed Project Price = €8,250.00



Unit Price	Net Amount	VAT Rate	VAT
8,250.00	8,250.00	0.00	0.00
0.00	0.00	0.00	0.00

Total Net Amount	8,250.00
Carriage Net	0.00
Total Tax Amount	0.00
Invoice Total	8,250.00



KOSI Corporation Limited – Company Registration No – NI 602553
Unit 3, The Old Gasworks, Kilmorey Street, Newry, BT34 2DH
Tel: +44 (0)28 302 52771 Email: finance@kasicorp.com Web: www.kasicorp.com

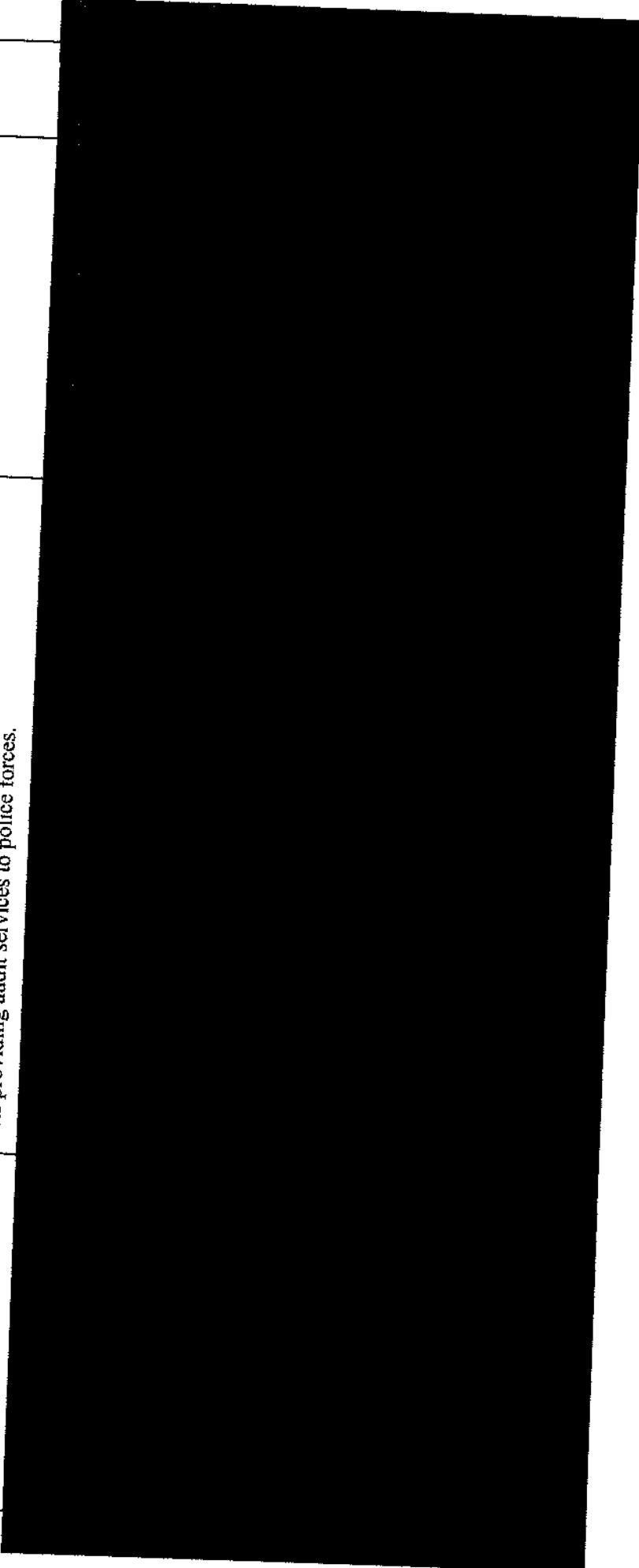
From: Kelly, Niall
Sent: 06 February 2017 12:44
To: [REDACTED]
Subject: Peer Review
Attachments: Peer Review Implementation 080610.xls; Peer Review Implementation.xls; Peer Review.doc; Peer Review - Note for Audit Committee.doc

Niall

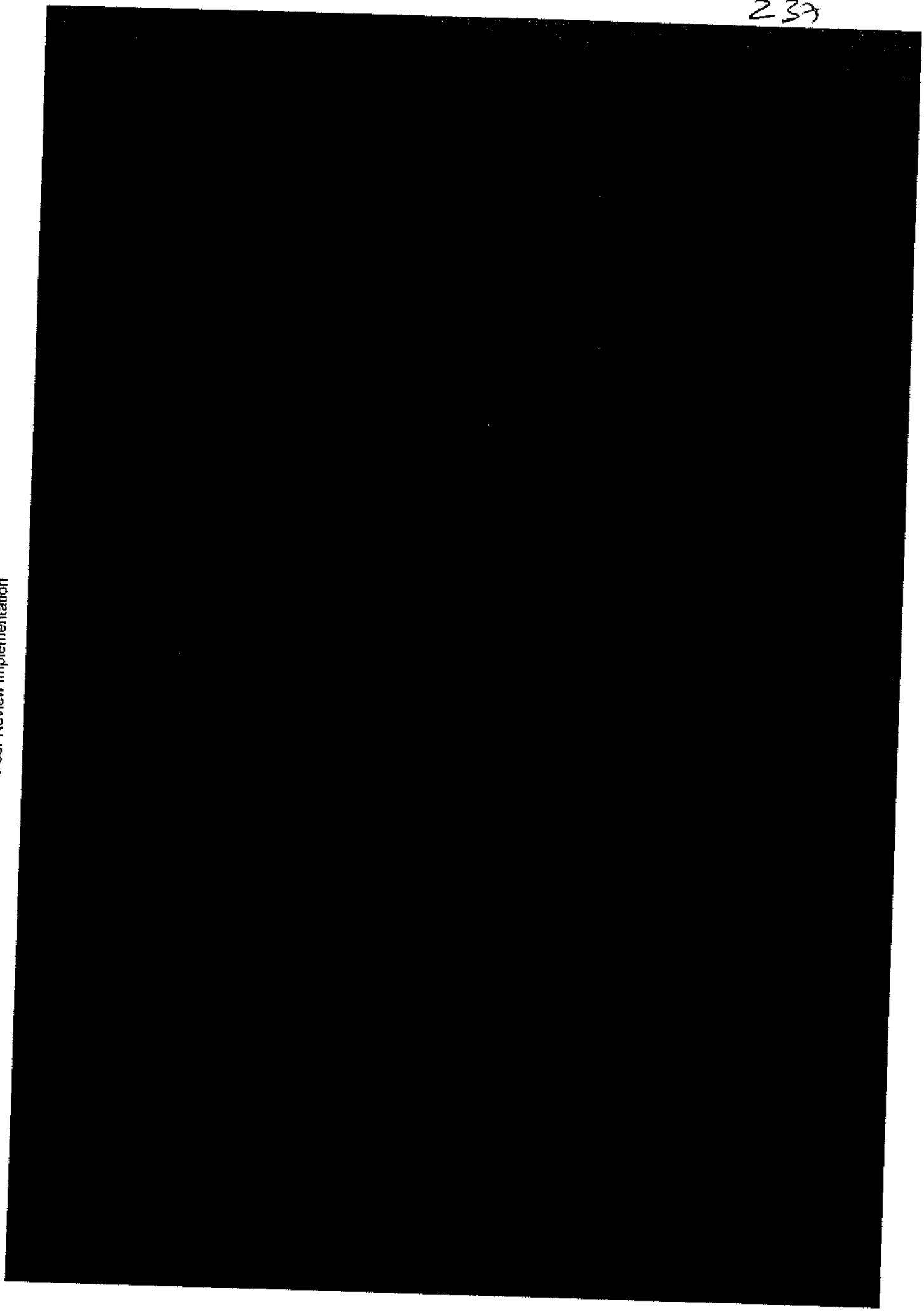
Skills Mix

<p>A deficit in IT audit skills which should be addressed as matter of priority.</p>	<p>This could be done by re-configuring current staffing complement to provide for an IT auditor to develop and manger the delivery of an IT audit programme by external service providers.</p>	<p>This skill should be bought in as the need arises.</p>	<p>NFA</p>
<p>For non- qualified audit staff most of training provided to date has been audit based.</p>	<p>Recommend that auditors are also provided with training in the fundamentals of procurement, governance, risk management, project management, data protection, etc</p>	<p>Implement this recommendation on a gradual basis over the years 2010/11.</p>	<p>2010/11</p>
<p>Staff in the unit also identified a need for training/familiarity with IT systems used by the organisation such as PULSE, Oracle financials etc and training in Excel and other IT tools.</p>		<p>Implement this recommendation on a gradual basis over the years 2010/11 and supplement by internal mentoring.</p>	<p>2010/11</p>

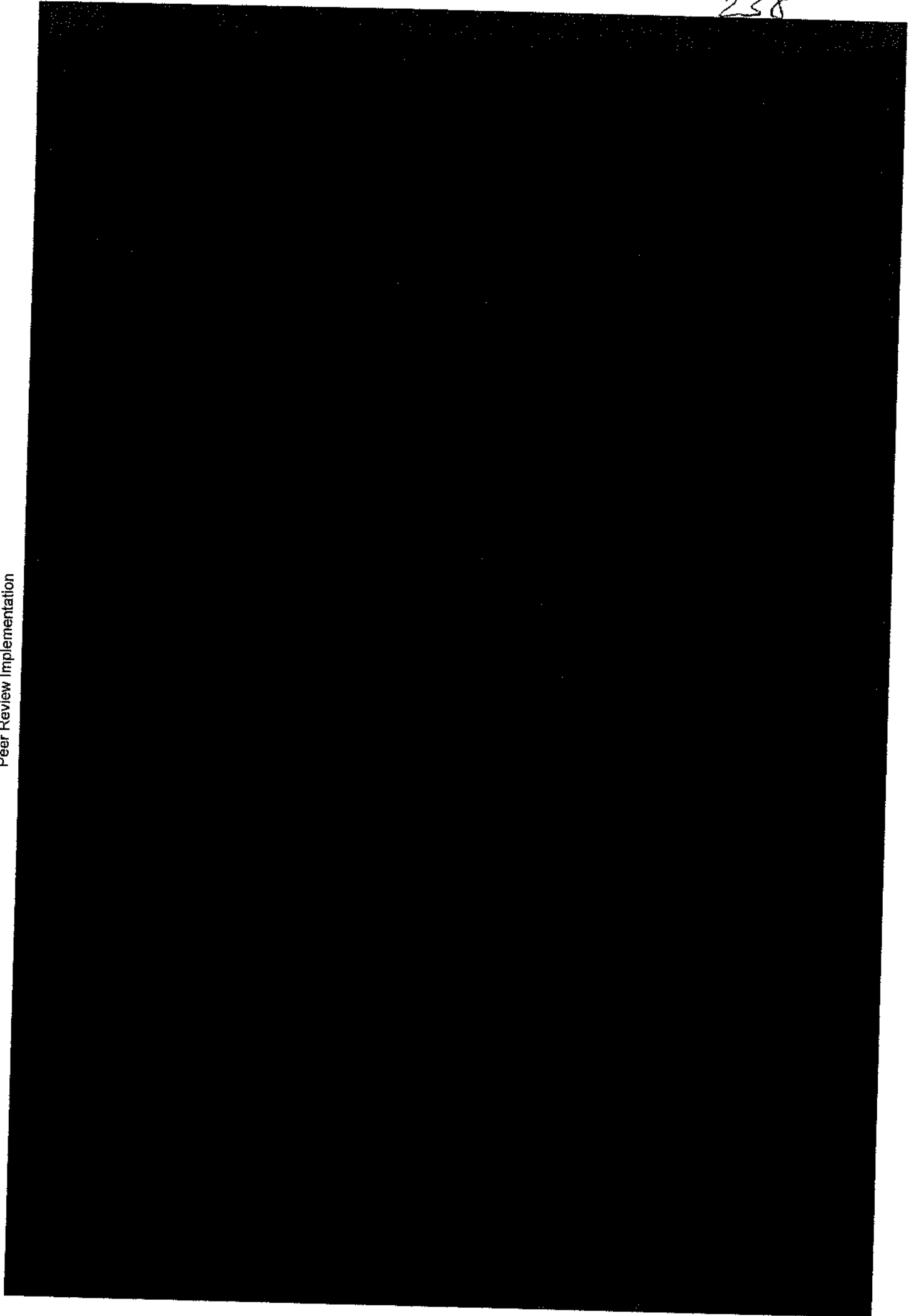
Weakness Identified	Recommendation	Proposed Action	Time
	Individual logs showing the training provided to each staff member be maintained.	Introduce immediately.	Q1
	Consideration should also be given to linking in to the Police Authorities Audit network in order to avail of training and learning opportunities provided by such forum and sharing of expertise gained by other audit units providing audit services to police forces.	Agreed, but how to approach this?	



Peer Review Implementation

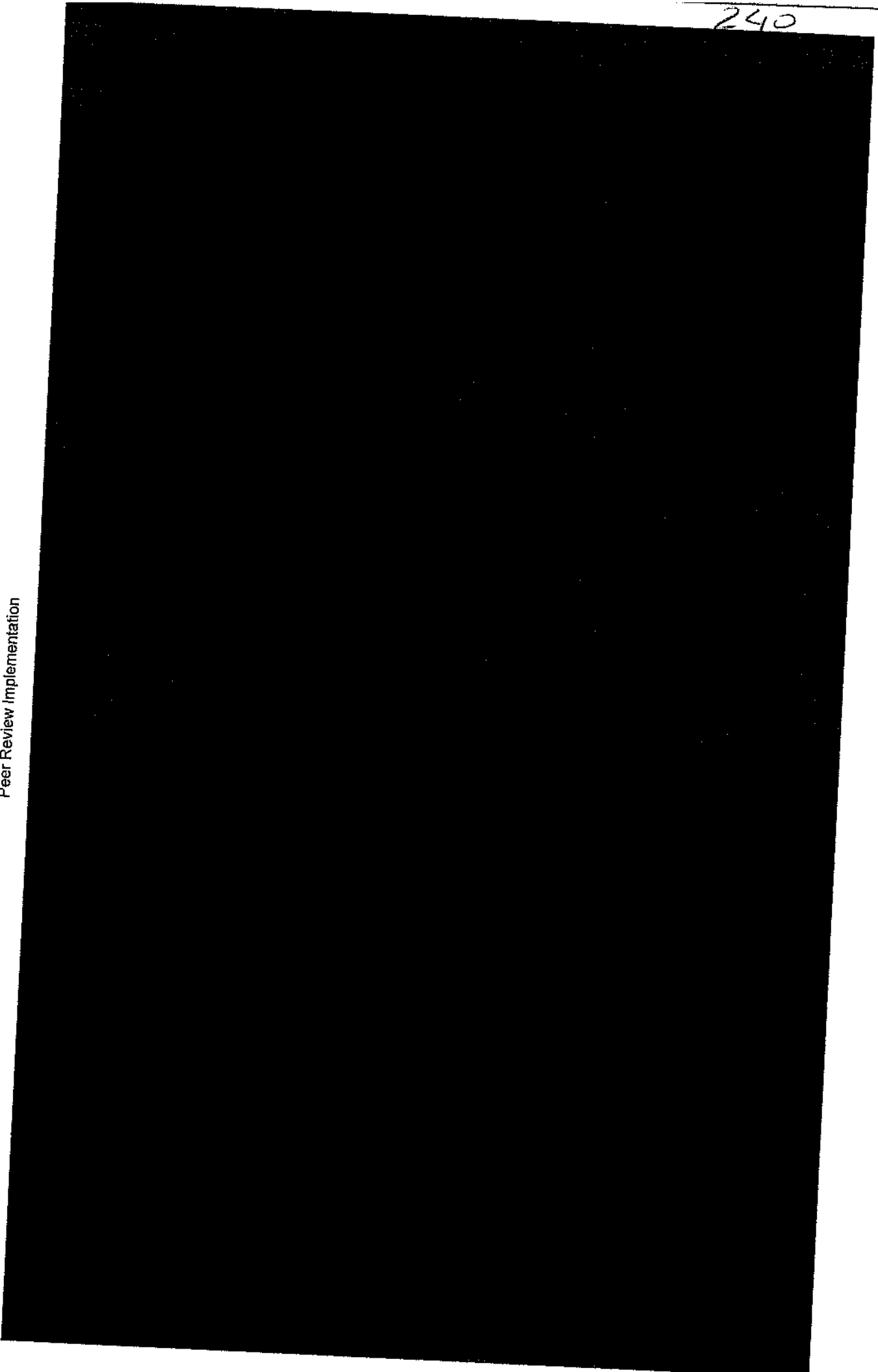


Peer Review Implementation



Peer Review Implementation

GIAS

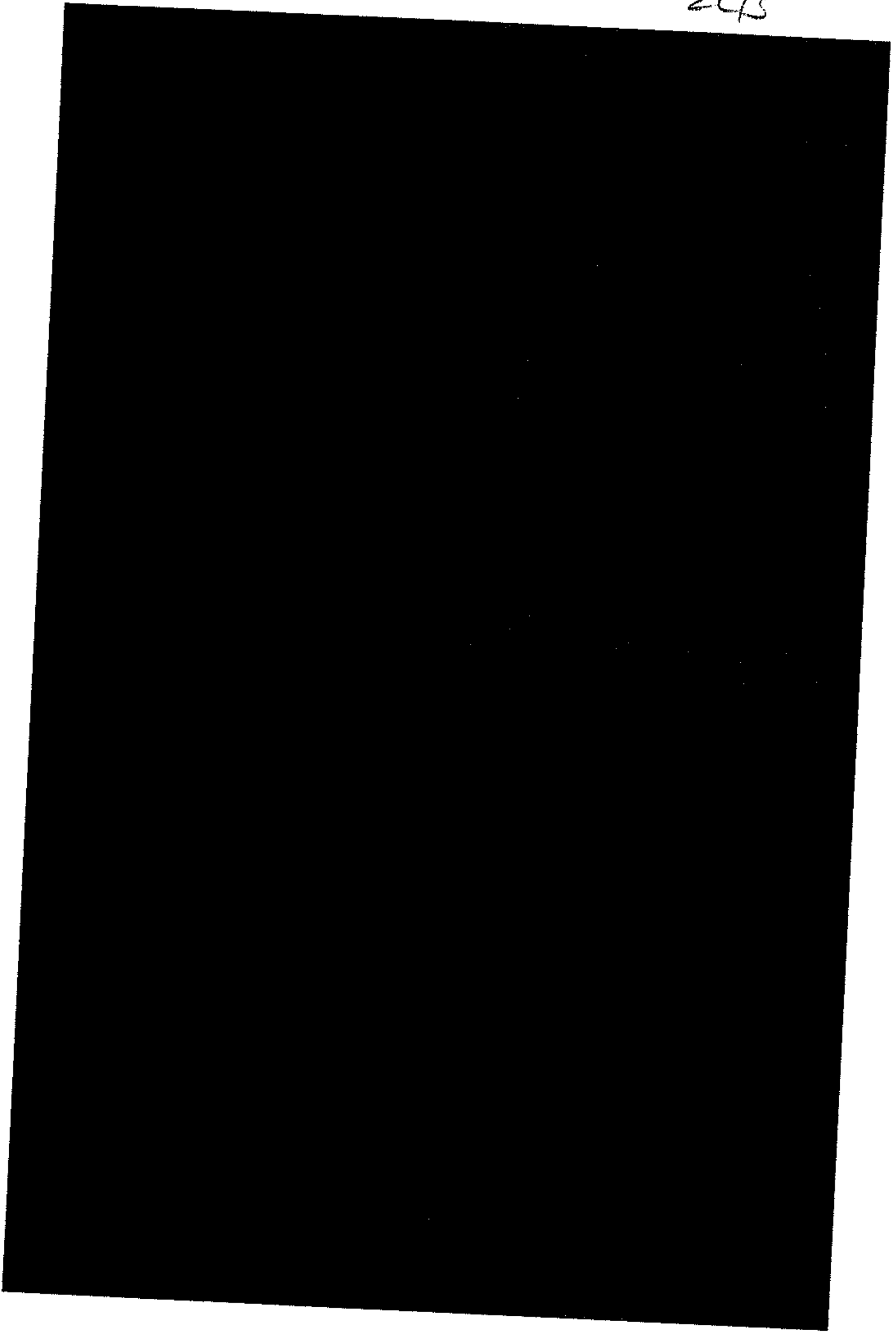


Peer Review Implementation

Skills Mix

<p>For non-qualified audit staff most of training provided to date has been audit based.</p> <p>Staff in the unit also returned a need for training/familiarity with IT systems used by the organisation such as PULSE, Oracle financials etc and training in Excel and other IT tools.</p>	<p>Recommend that auditors are also provided with training in the fundamentals of procurement, governance, risk management, project management, data protection, etc</p>	<p>Implement this recommendation on a gradual basis over the years 2010/11.</p>	<p>2010/11</p>
		<p>Implement this recommendation on a gradual basis over the years 2010/11 and supplement by internal mentoring.</p>	<p>2010/11</p>
	<p>Individual logs showing the training provided to each staff member be maintained.</p>	<p>Introduce immediately.</p>	<p>Q1</p>
	<p>Consideration should also be given to linking in to the Police Authorities Audit network in order to avail of training and learning opportunities provided by such forum and sharing of expertise gained by other audit units providing audit services to police forces.</p>	<p>Niall has identified potential suitable forces. To make contact in due course. KIV</p>	

243

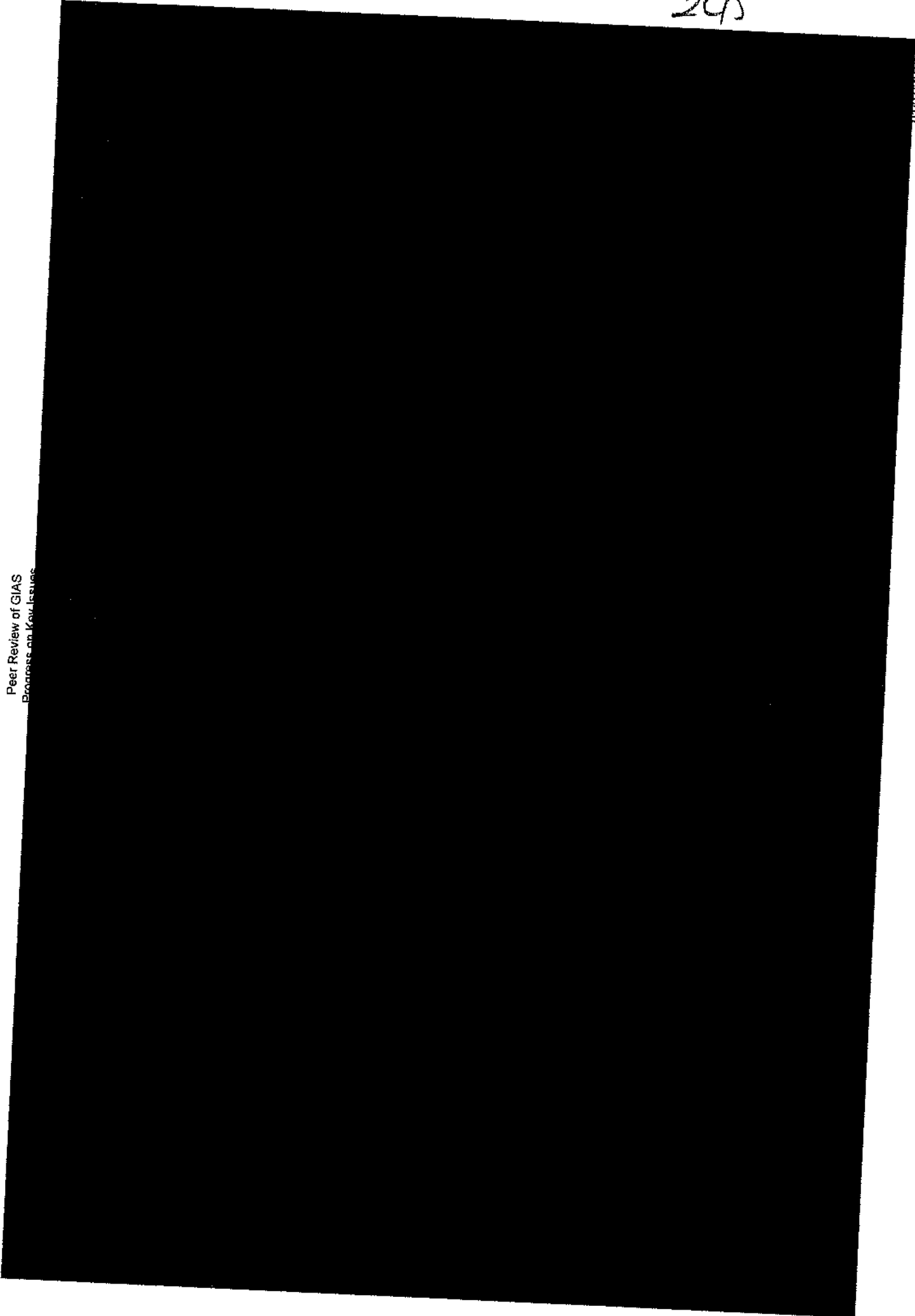


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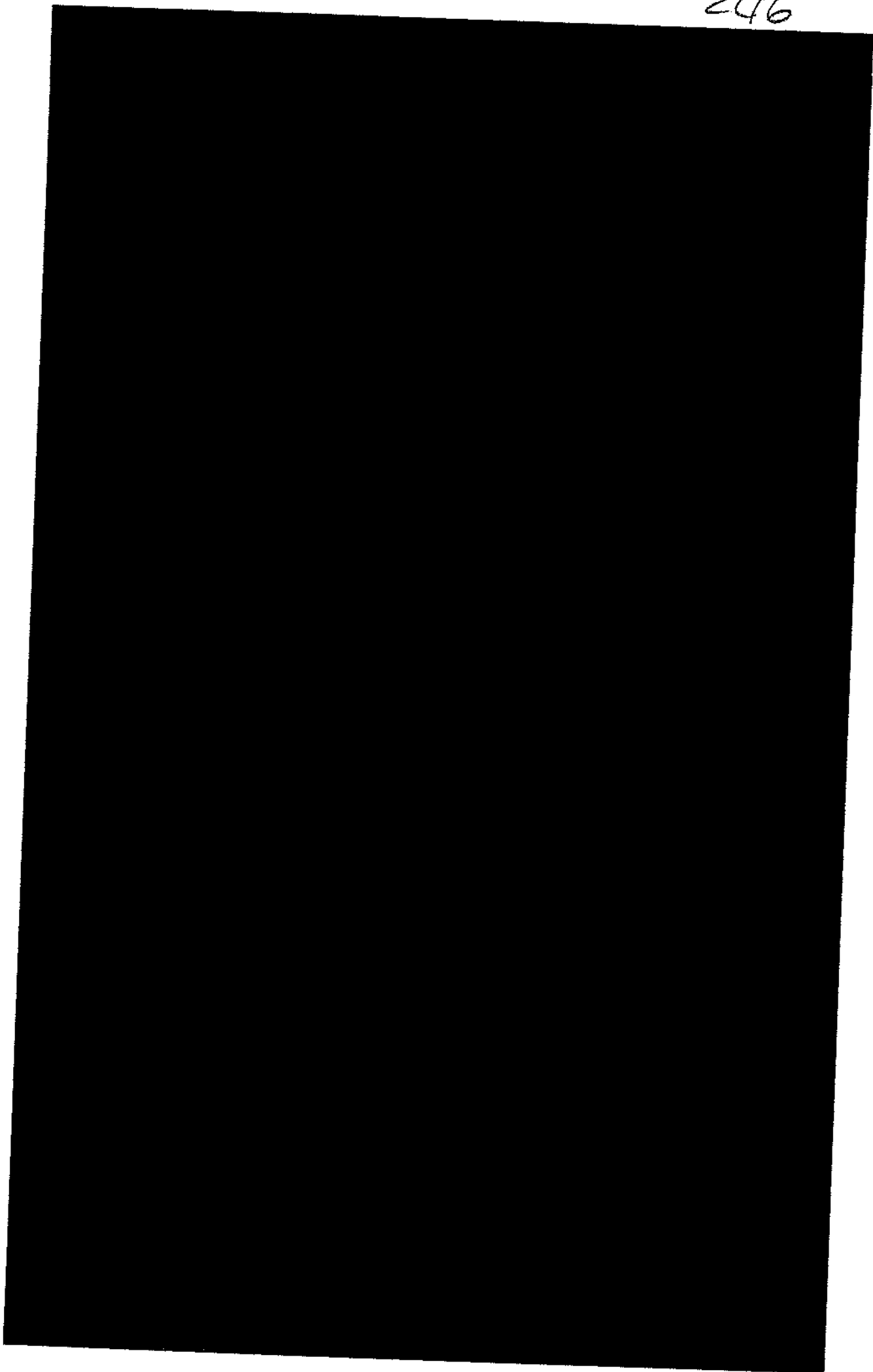
SKILLS MIX

<p>A deficit in IT audit skills which should be addressed as matter of priority.</p>	<p>This could be done by re-configuring current staffing complement to provide for an IT auditor to develop and manager the delivery of an IT audit programme by external service providers.</p>	<p>Ms. Rea Woods, experienced ICT Auditor from the Dept of Social Projection has consented to act in an advisory capacity in establishing an ICT Audit Strategy within AGS.</p>	<p>It is likely that specialist ICT auditors will be required for technical ICT audit but this will be minimised by insourcing from within the Public Sector and undertaking non-technical audit from within our own resources.</p>
<p>For non-qualified audit staff most of training provided to date has been audit based.</p>	<p>Recommend that auditors are also provided with training in the fundamentals of procurement, governance, risk management, project management, data protection, etc</p>	<p>Implement this recommendation on a gradual basis over the years 2010/11.</p>	<p>This is an ongoing process and staff are being provided with relevant "off the job" training. €3500 approx has been spent to date in 2010. There is a requirement for expenditure of approximately the same amount in the second half of the year.</p>
<p>Staff in the unit also identified a need for training/familiarity with IT systems used by the organisation such as PULSE, Oracle financials etc and training in Excel and other IT tools.</p>	<p>Individual logs showing the training provided to each staff member be maintained. Consideration should also be given to linking in to the Police Authorities Audit network in order to avail of training and learning opportunities provided by such forum and sharing of expertise gained by other audit units providing audit services to police forces.</p>	<p>Implement this recommendation on a gradual basis over the years 2010/11 and supplement by internal mentoring. Introduce immediately. Relations to be developed with audit providers in external police authorities.</p>	<p>Staff recently provided with a course on PULSE by the Training Unit. In operation, responsibility of each staff member to record his/her training on a shared file. Communications have been ongoing with the Audit and Risk Unit of the Greater Manchester Police Authority.</p>

Peer Review of GIAS
Progress on Key Issues

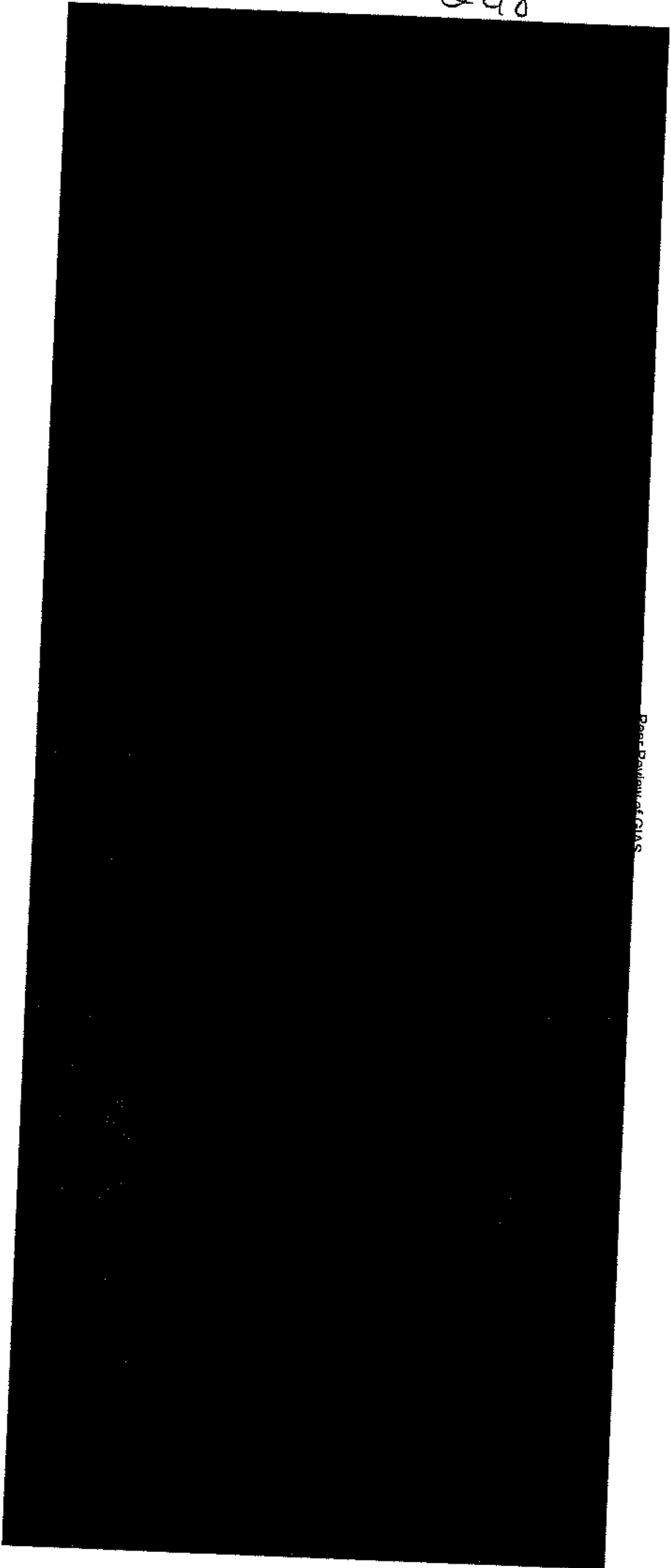


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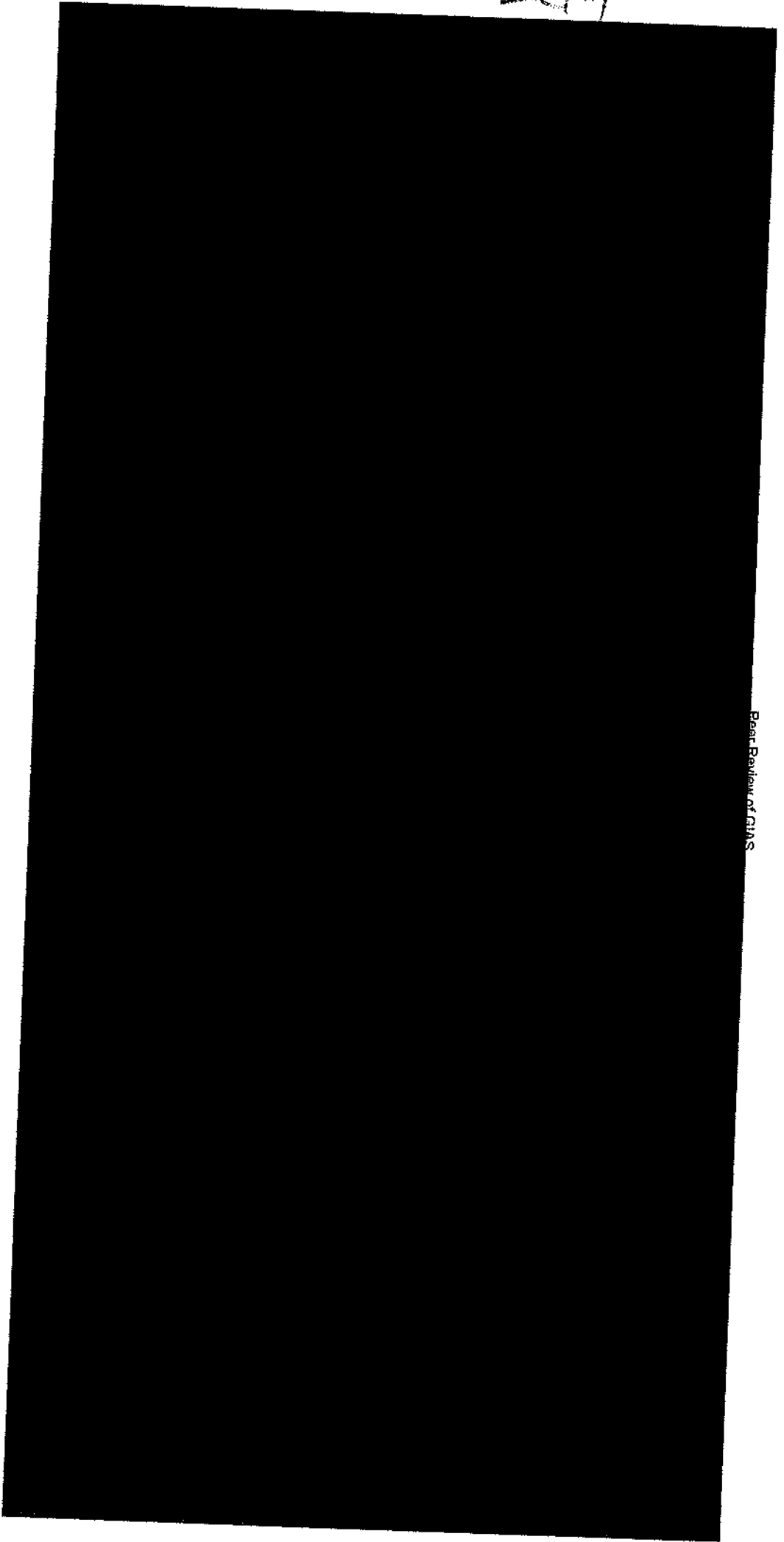


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Peer Review of GIAS



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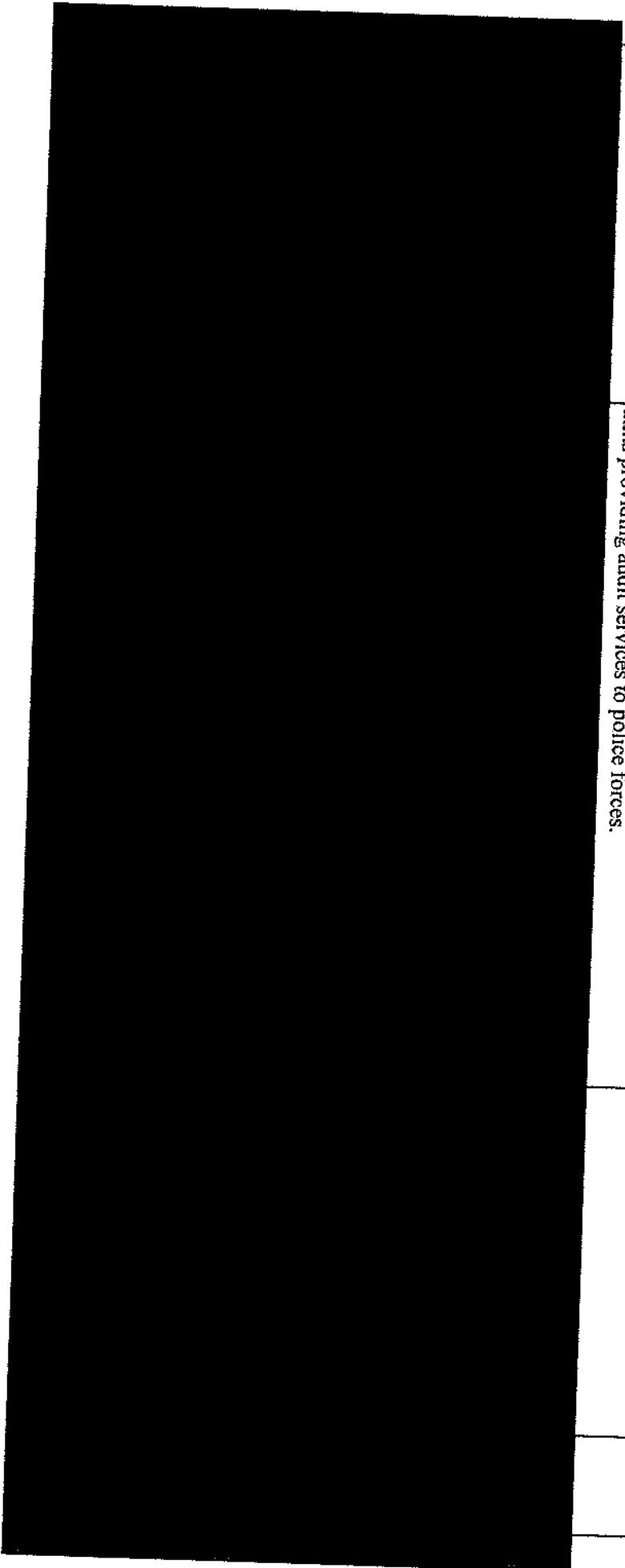
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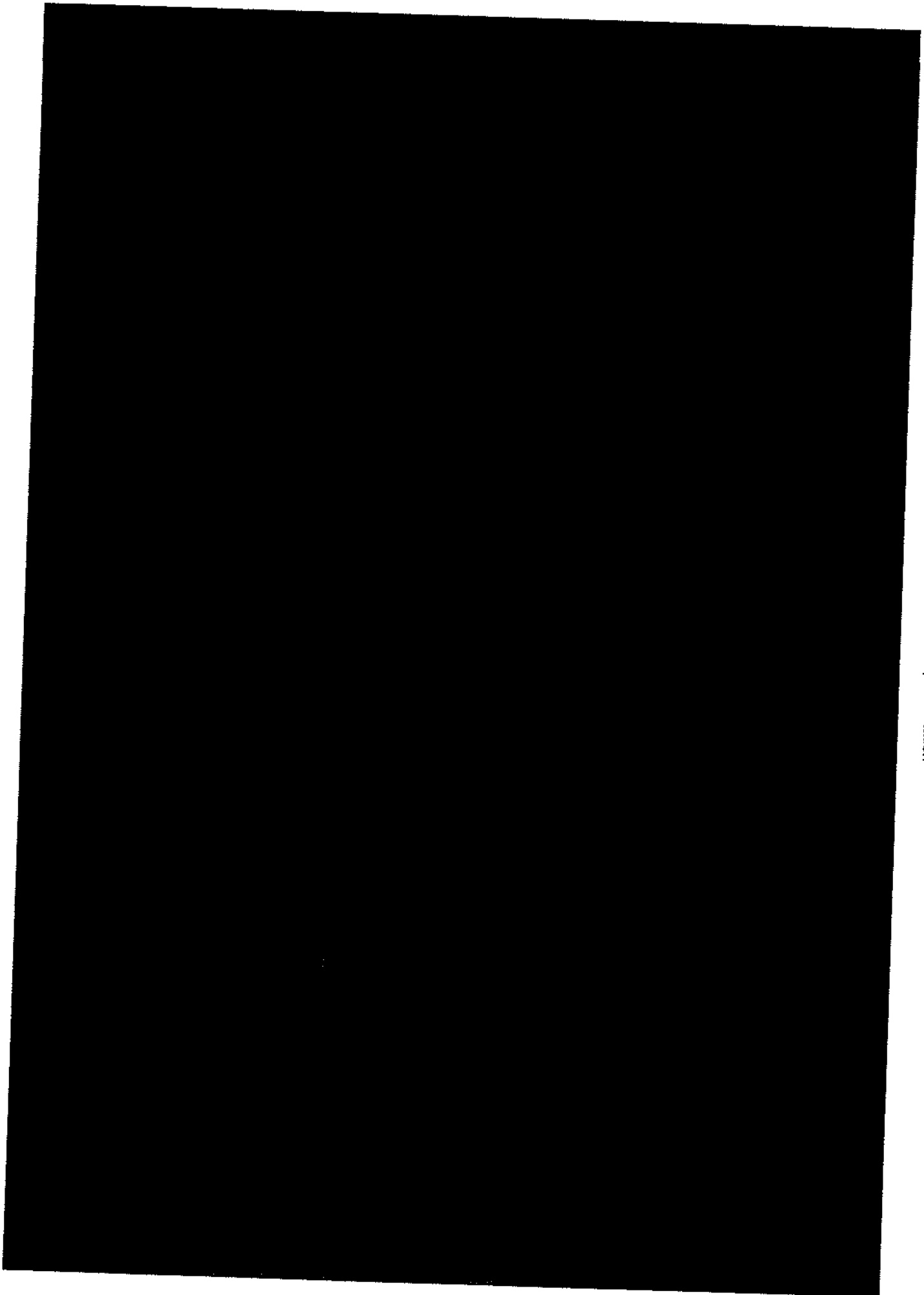
Skills Mix

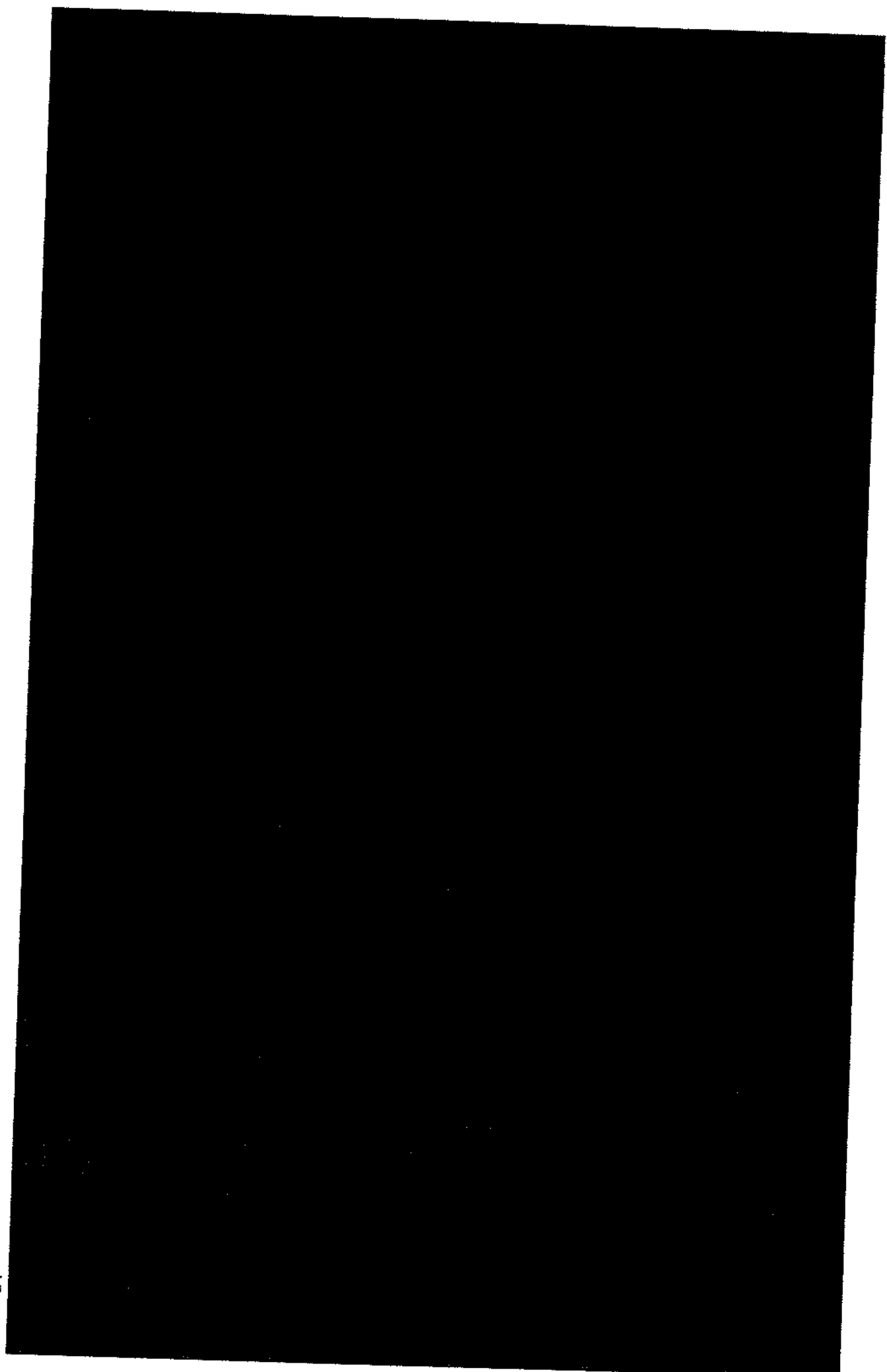
<p>A deficit in IT audit skills which should be addressed as matter of priority.</p>	<p>This could be done by re-configuring current staffing complement to provide for an IT auditor to develop and manager the delivery of an IT audit programme by external service providers.</p>	<p>This skill should be bought in as the need arises.</p>	<p>NFA</p>
<p>For non-qualified audit staff most of training provided to date has been audit based.</p>	<p>Recommend that auditors are also provided with training in the fundamentals of procurement, governance, risk management, project management, data protection, etc</p>	<p>Implement this recommendation on a gradual basis over the years 2010/11.</p>	<p>2010/11</p>
<p>Staff in the unit also identified a need for training/familiarity with IT systems used by the organisation such as PULSE, Oracle financials etc and training in Excel and other IT tools.</p>		<p>Implement this recommendation on a gradual basis over the years 2010/11 and supplement by internal mentoring.</p>	<p>2010/11</p>

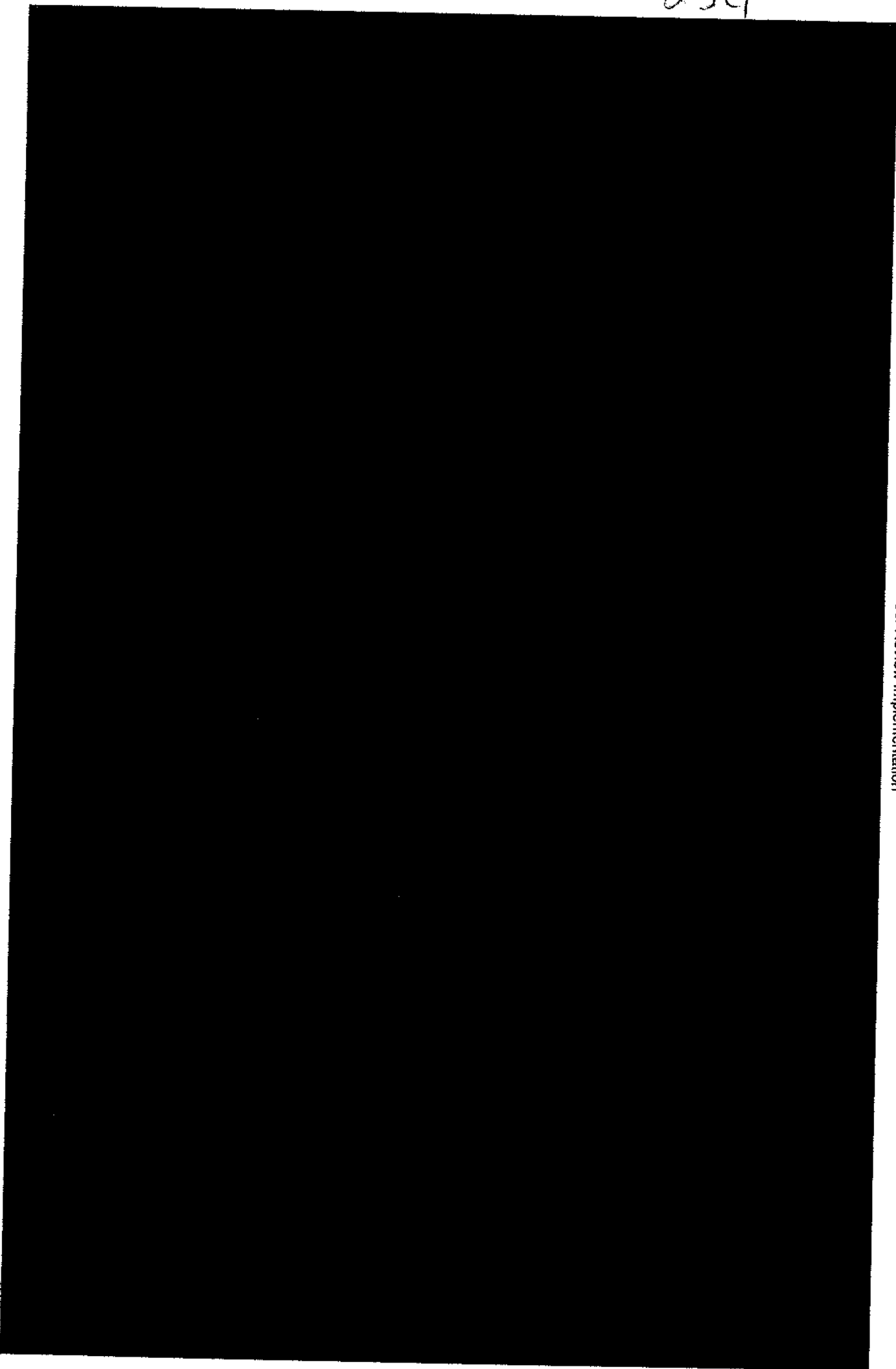
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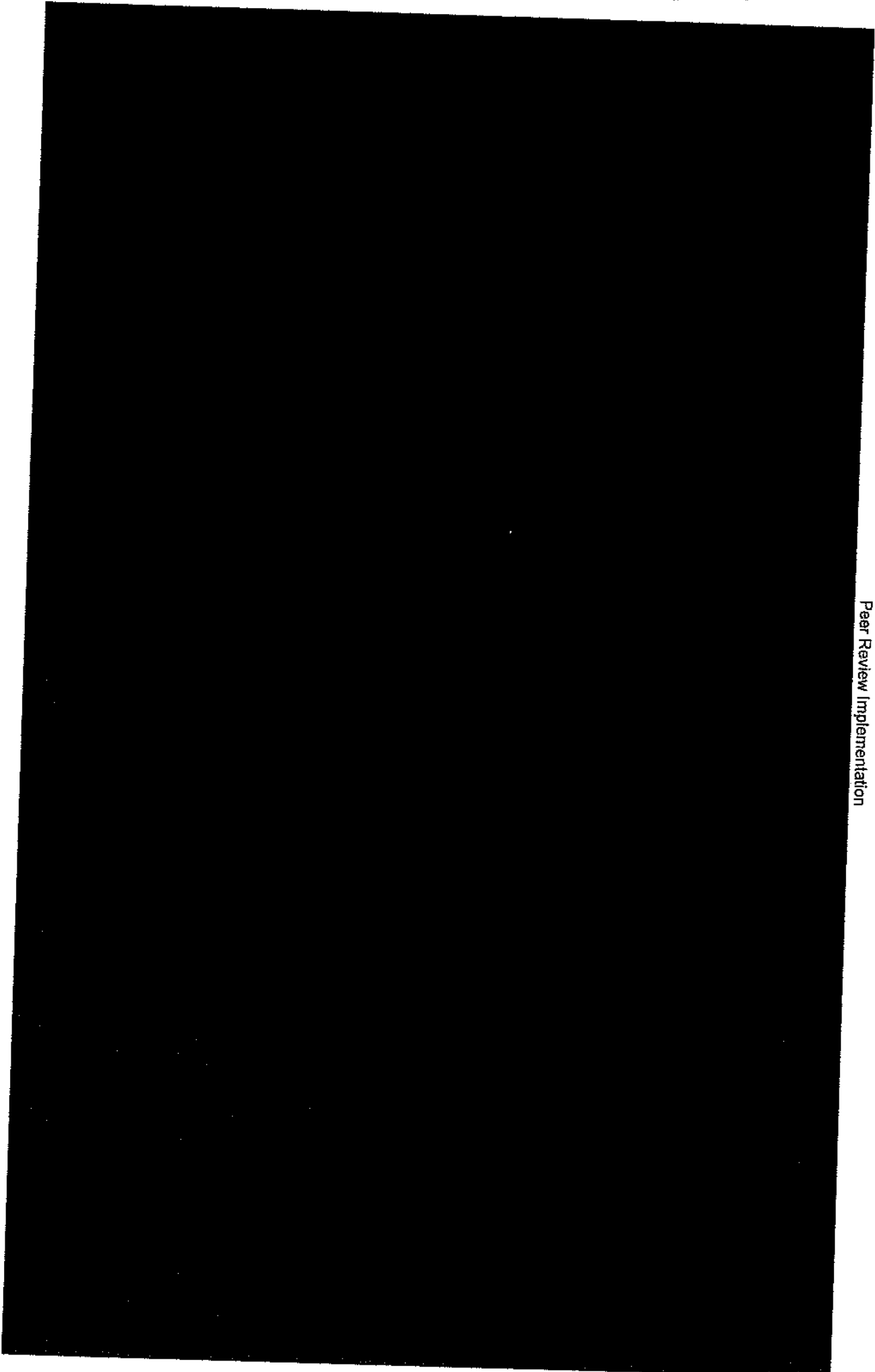
Weakness Identified	Recommendation	Proposed Action	Time
	Individual logs showing the training provided to each staff member be maintained.	Introduce immediately.	Q1
	Consideration should also be given to linking in to the Police Authorities Audit network in order to avail of training and learning opportunities provided by such forum and sharing of expertise gained by other audit units providing audit services to police forces.	Agreed, but how to approach this?	

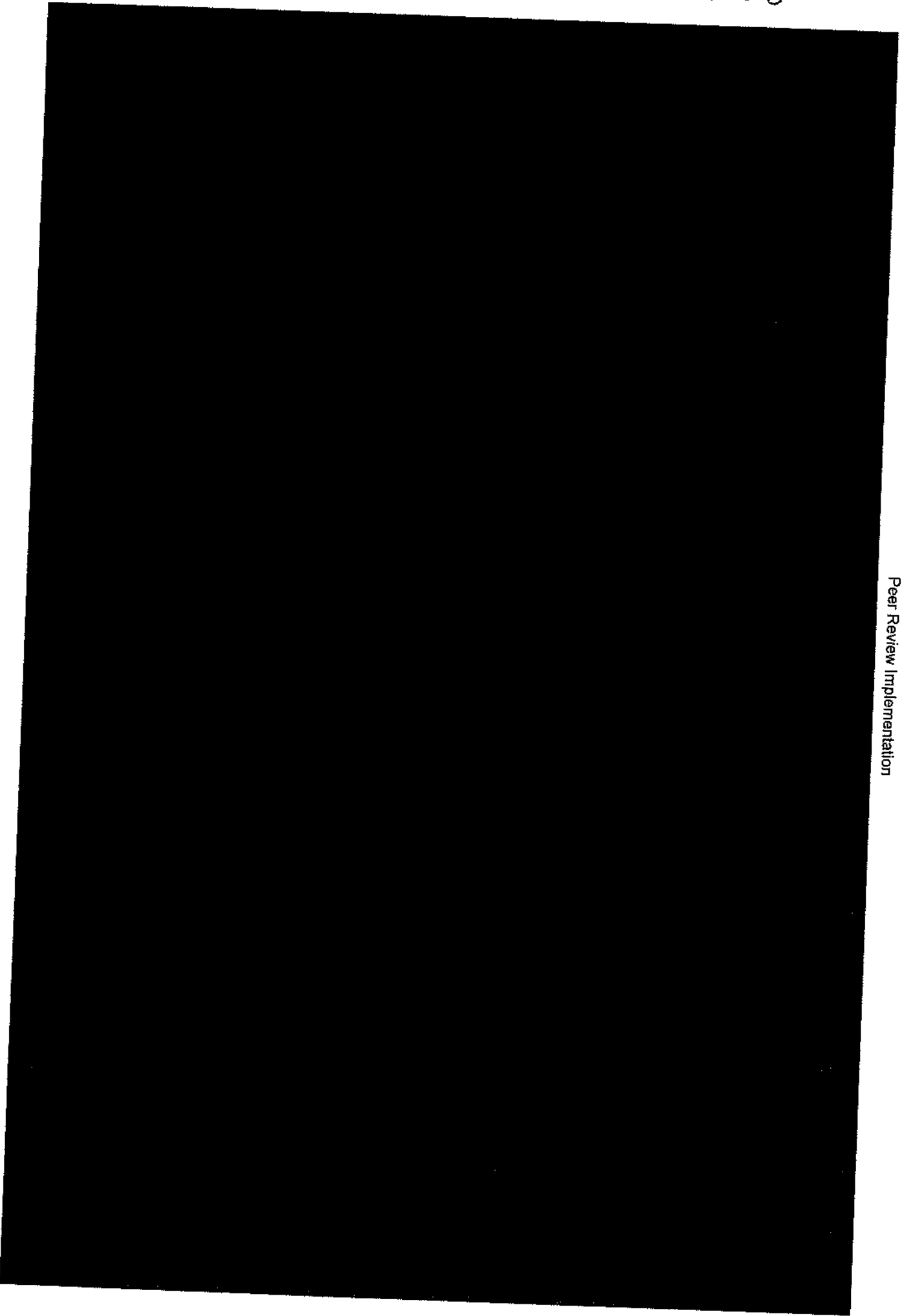






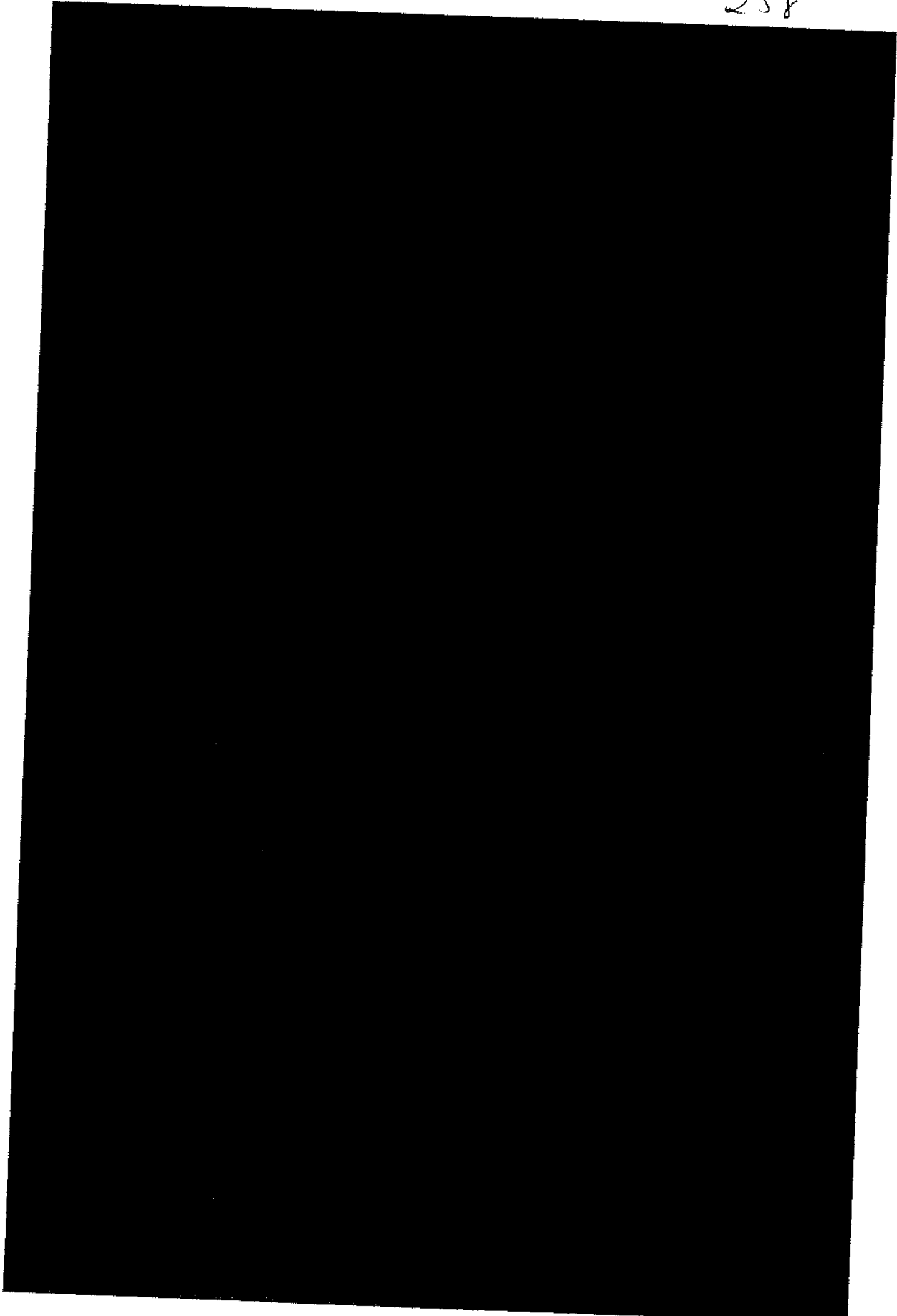


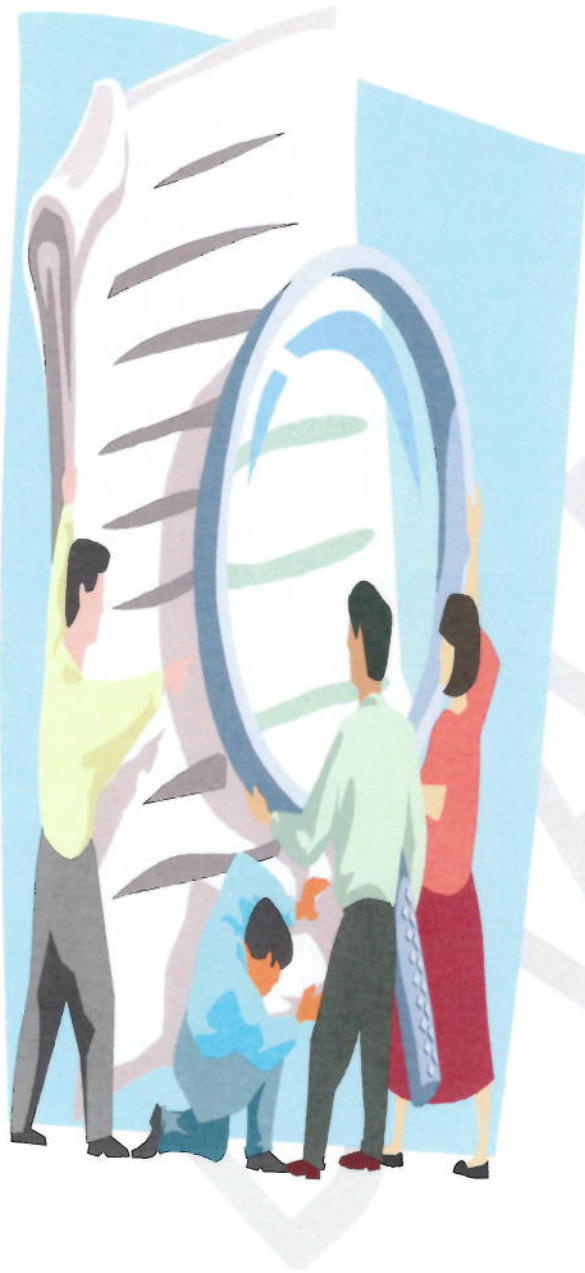




Skills Mix

<p>For non-qualified audit staff most of training provided to date has been audit based.</p>	<p>Recommend that auditors are also provided with training in the fundamentals of procurement, governance, risk management, project management, data protection, etc</p>	<p>Implement this recommendation on a gradual basis over the years 2010/11.</p>	<p>2010/11</p>	
<p>Staff in the unit also identified a need for training/familiarity with IT systems used by the organisation such as PULSE, Oracle Financials etc and training in Excel and other IT tools.</p>	<p>Individual logs showing the training provided to each staff member be maintained.</p>	<p>Implement this recommendation on a gradual basis over the years 2010/11 and supplement by internal mentoring.</p>	<p>2010/11</p>	
	<p>Consideration should also be given to linking in to the Police Authorities Audit network in order to avail of training and learning opportunities provided by such forum and sharing of expertise gained by other audit units providing audit services to police forces.</p>	<p>Introduce immediately.</p>	<p>Q1</p>	
		<p>Niall has identified potential suitable forces. To make contact in due course. KIV</p>		





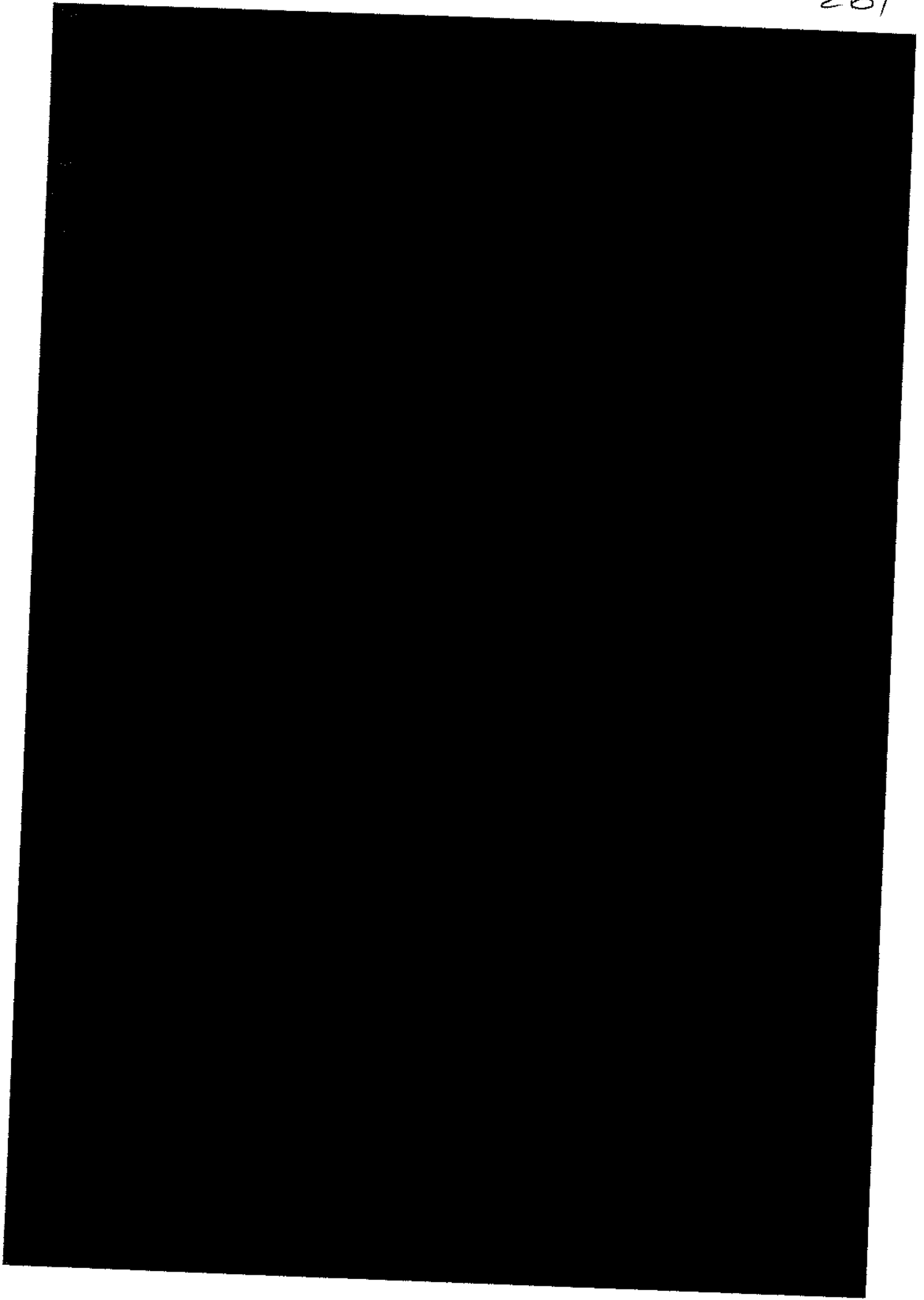
**COURTS SERVICE
INTERNAL AUDIT UNIT**

Peer Review of

An Garda Siochana

Internal Audit Section

TABLE OF CONTENTS



1.5 SUMMARY OF KEY FINDINGS:

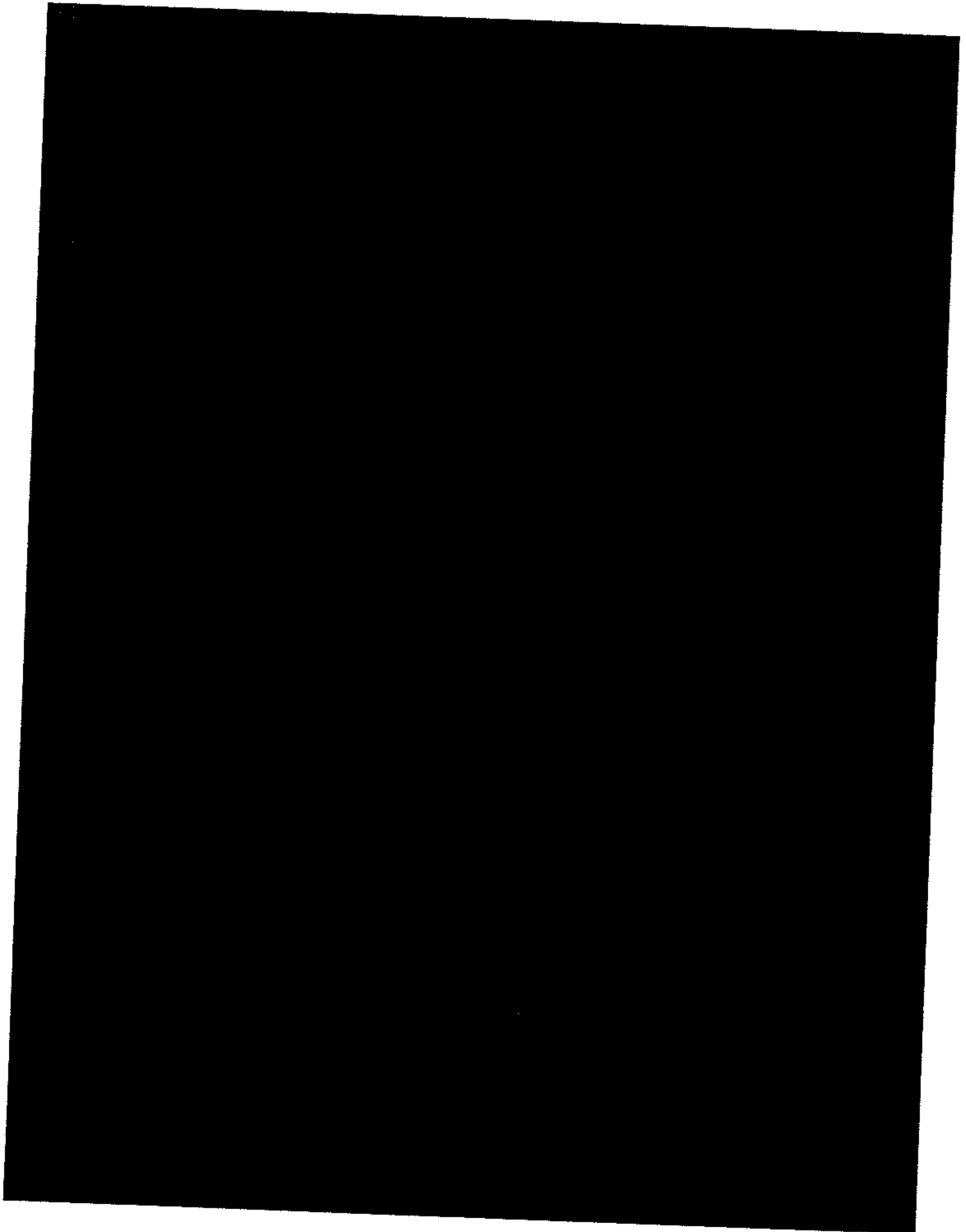
1.5.1 Existing Organisation Structure and Staffing.

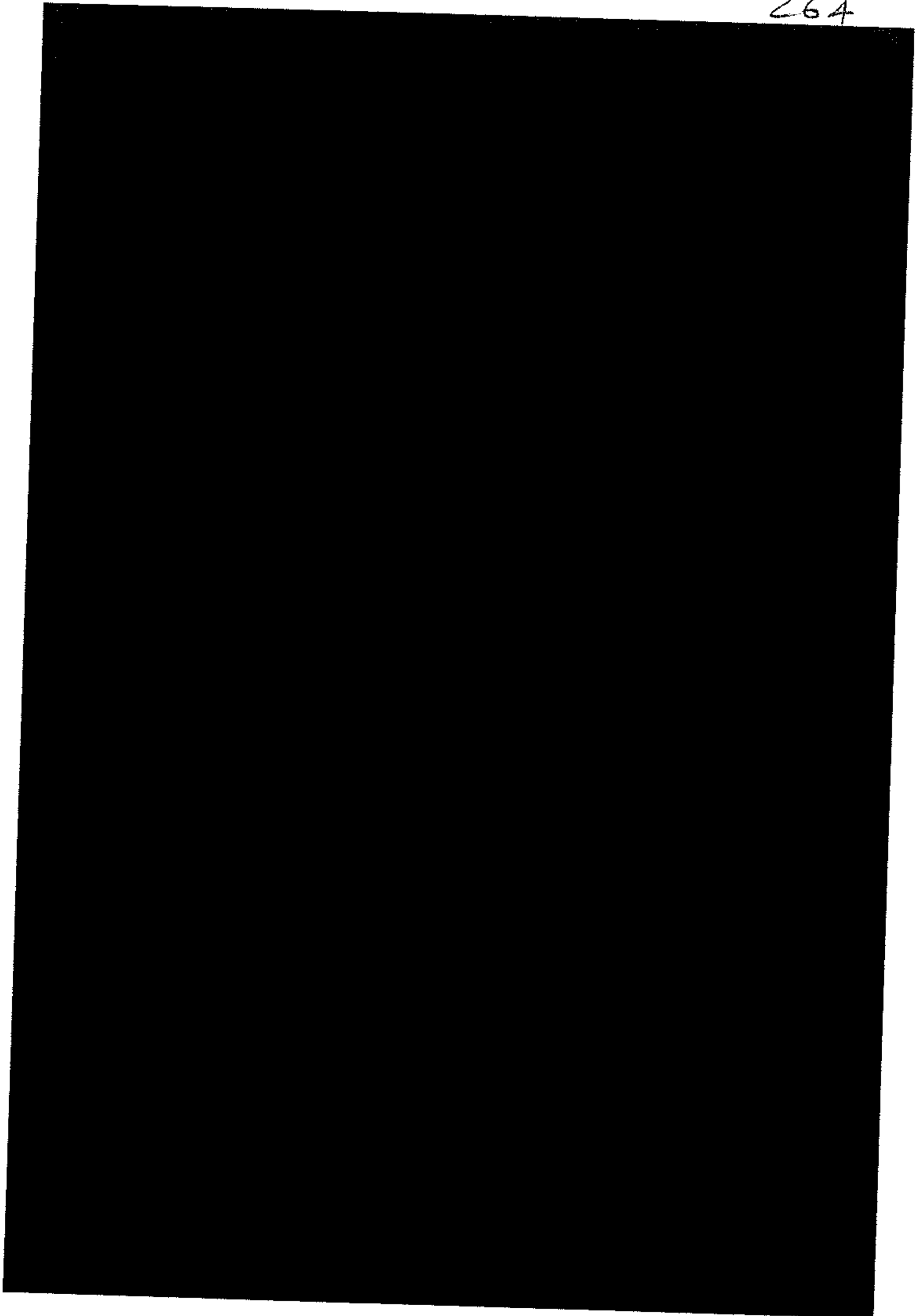
Current staffing complement and mix of skills between professional staff who have auditing experience, general civil service grades and sworn members compares favourably with the Government Departments and UK police authorities internal audit functions surveyed as part of benchmarking exercise. On this basis the staffing numbers assigned to the unit would appear adequate. However, there is a deficit in IT audit skills which should be addressed as matter of priority. This could be done by re-configuring current staffing complement to provide for a IT auditor to develop and manger the delivery of an IT audit programme by external service providers.

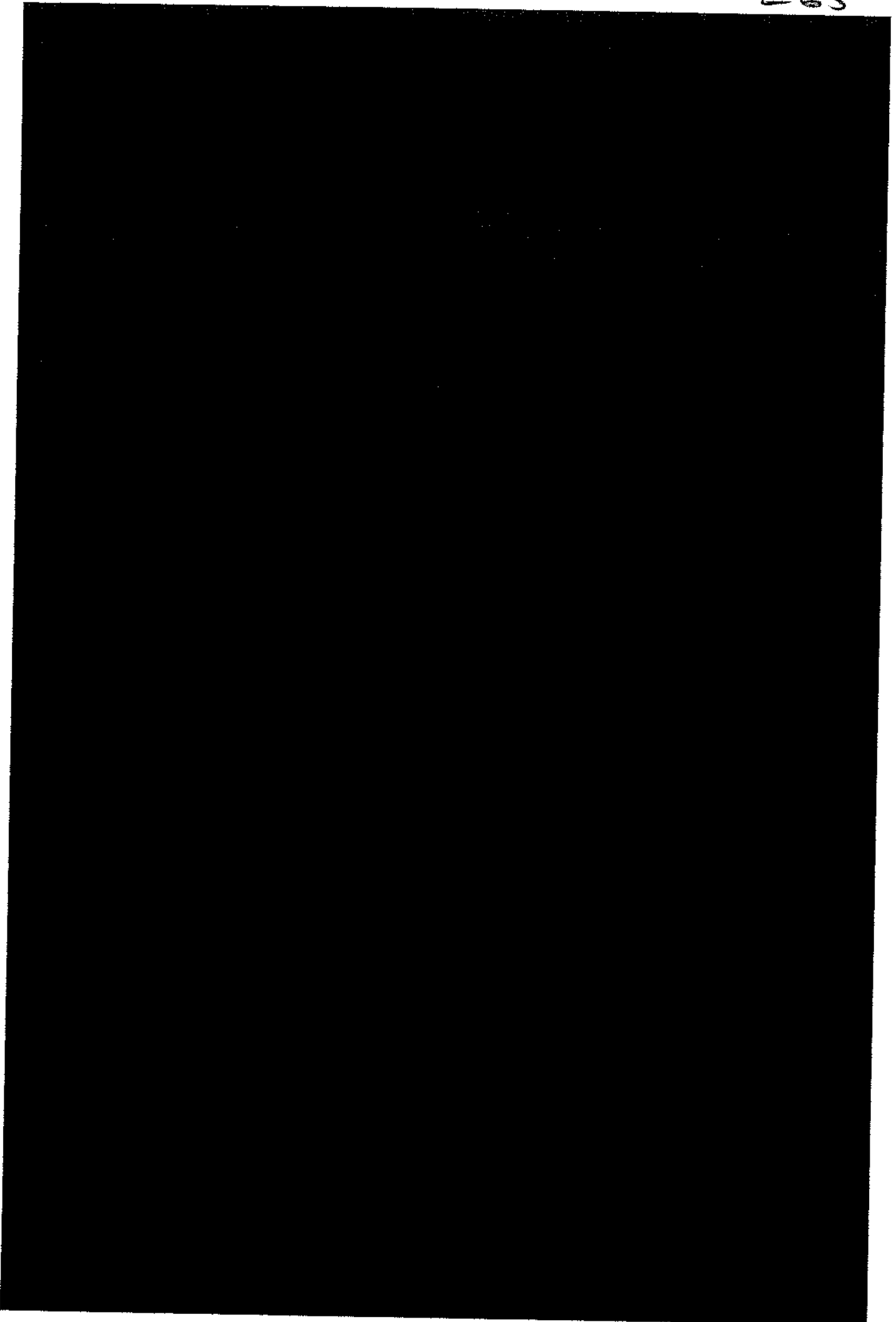
The HIA is professional accountant grade 1 and is graded at Civil Service AP (1) which is between Superintendent and Chief Superintendent level. Audit Committee members and senior management interviewed considered the current grading of the HIA was at an appropriate level to garner respect within the organisation. It is noted that the HIA in three of the four Government Department included in the benckmarking are graded at Principal Officer level.

A training programme has been devised for non-qualified audit staff and such staff either have or are in the process of obtaining certificate in internal audit. Most of training provided to date has been audit based. We recommend that in addition to audit training, that auditors are also provided training in the fundamentals of procurement, governance, risk management, project management, data protection, etc. Staff in the unit also identified a need for training/familiarity with IT systems used by the organisation such such as PULSE, Oracle financials etc and training in Excel and other IT tools.

Consideration should also be given to linking in to the Police Authorities Audit network in order to avail of training and learning opportunities provided by such forum and sharing of expertise gained by other audit units providing audit services to police forces.

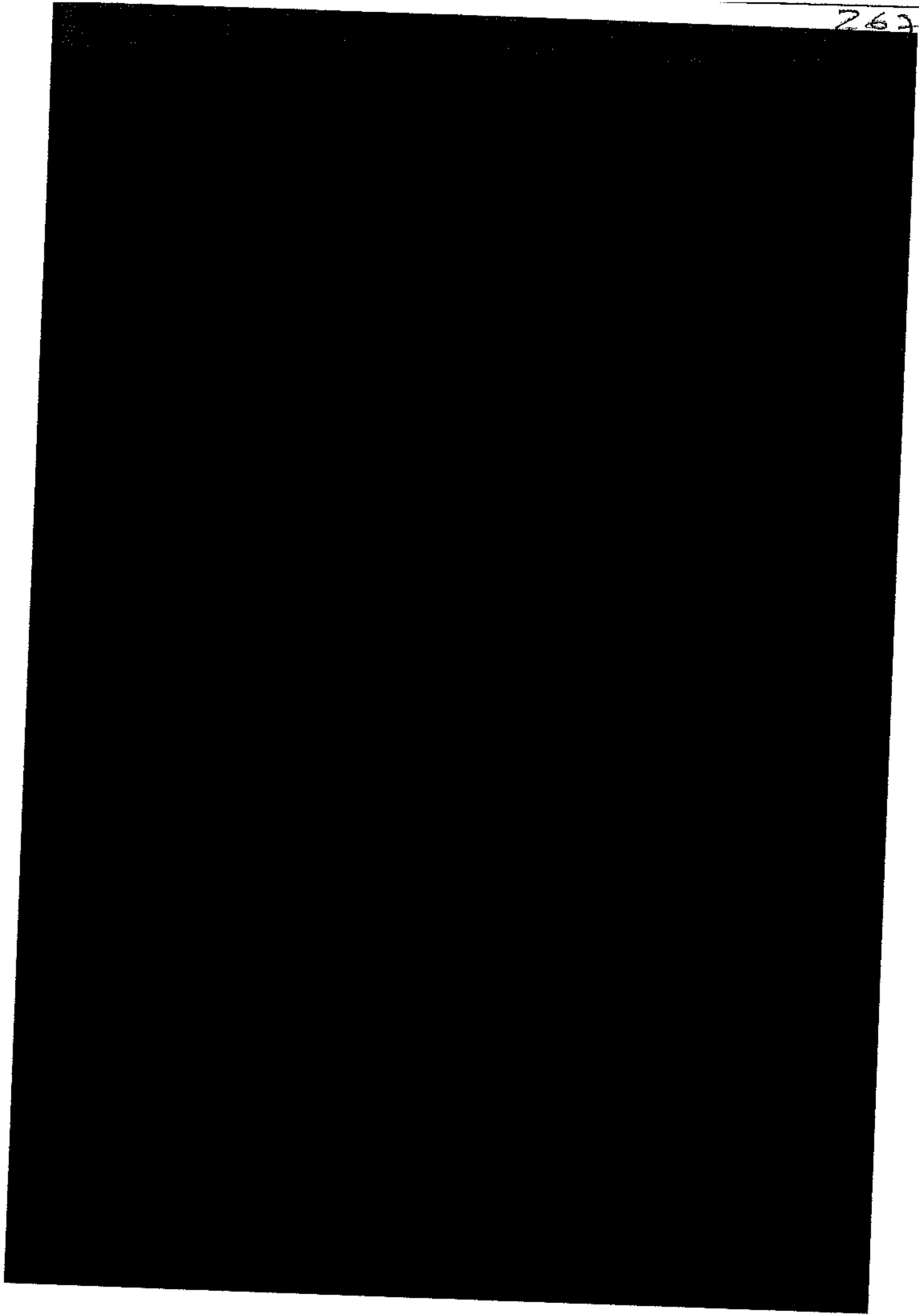


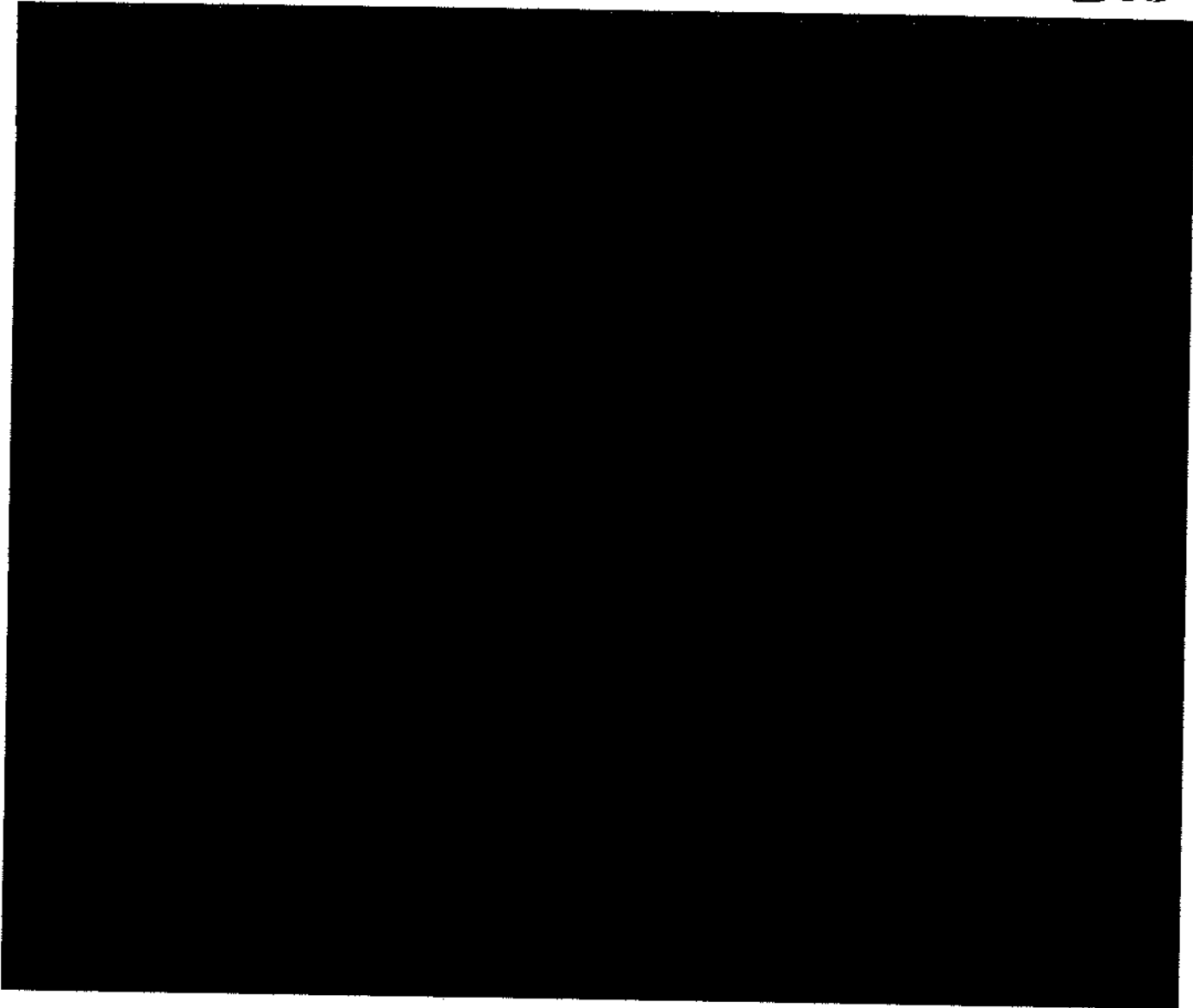




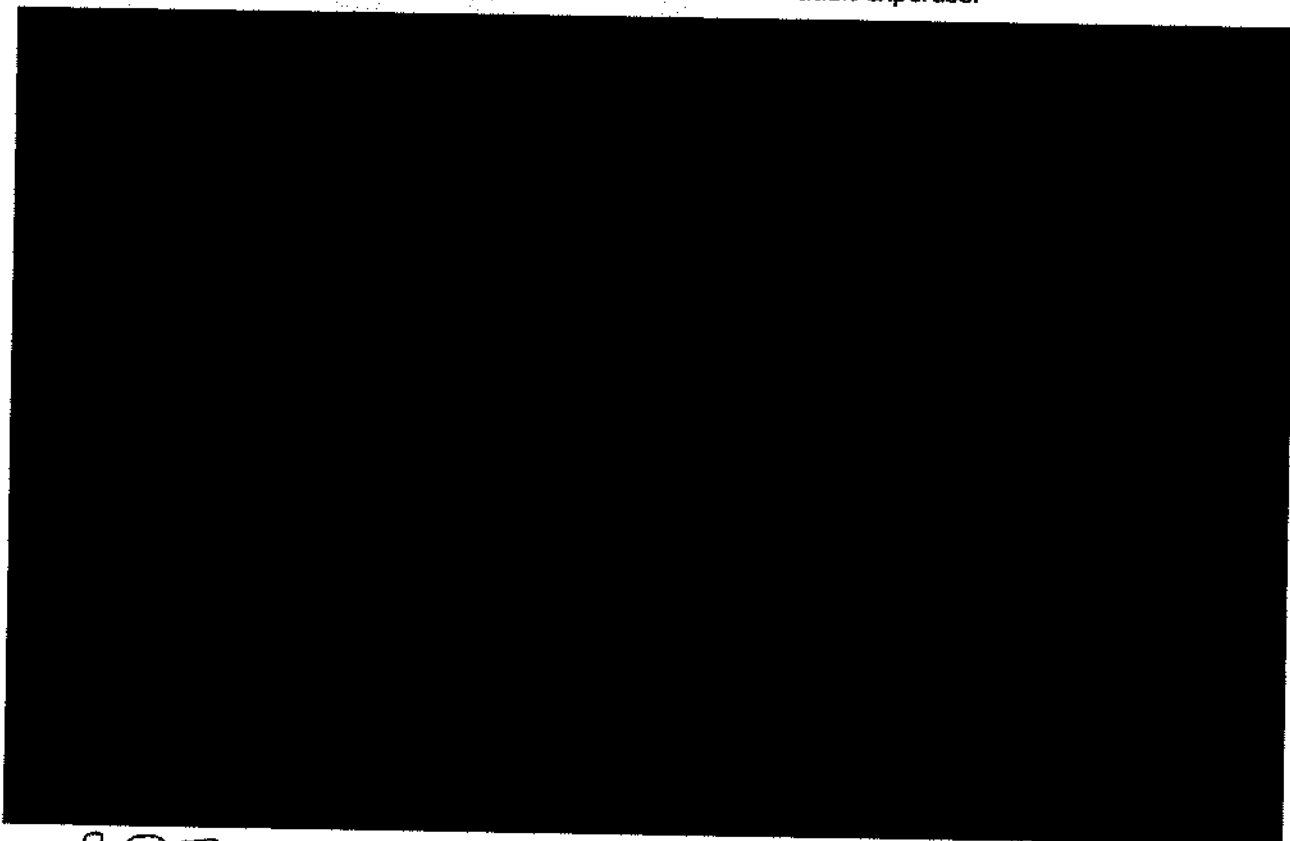
We believe this could be achieved in a number of ways:

- Sharing of resources and skills sets, training opportunities and carrying out of joint reviews were considered appropriate.

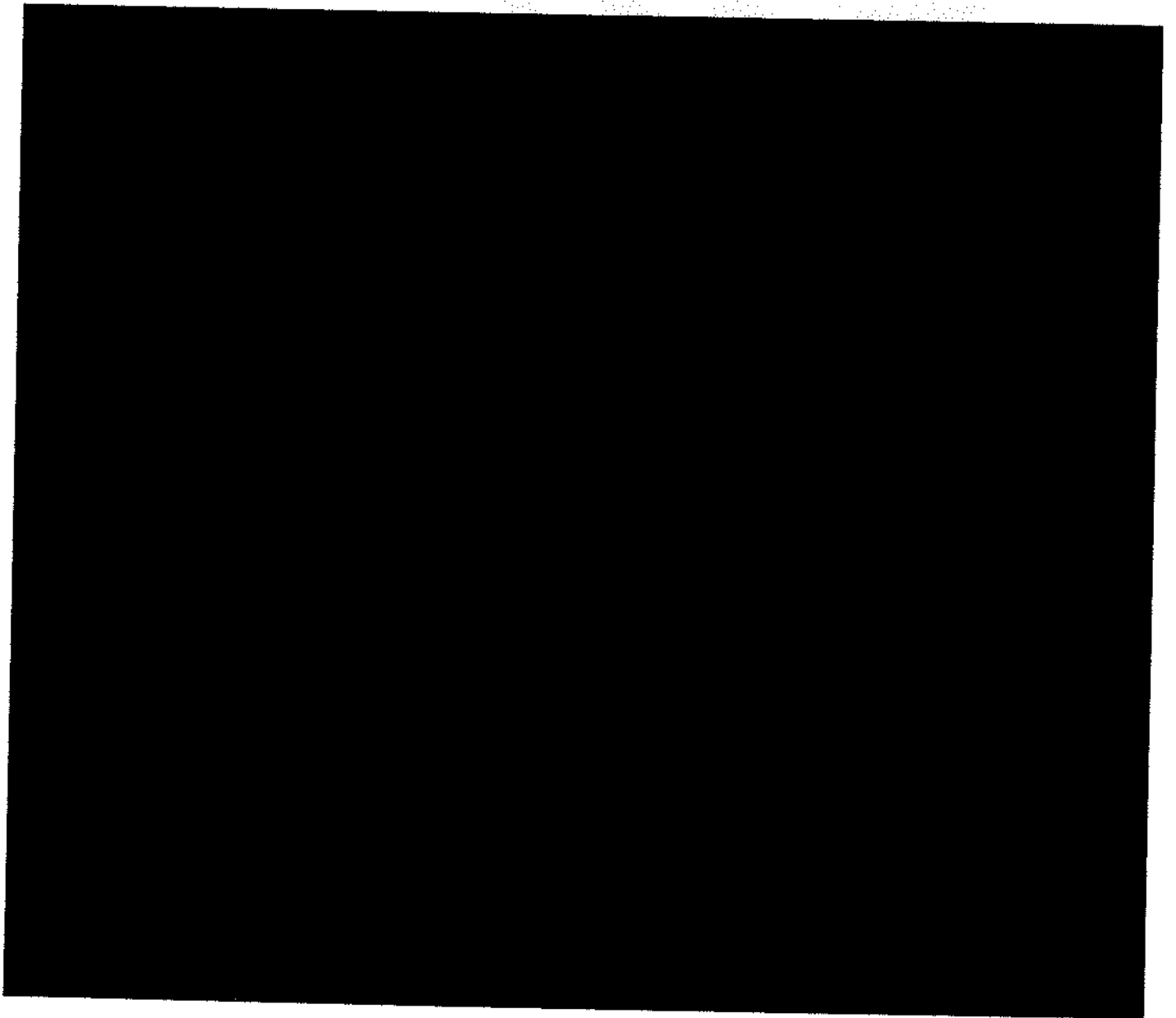


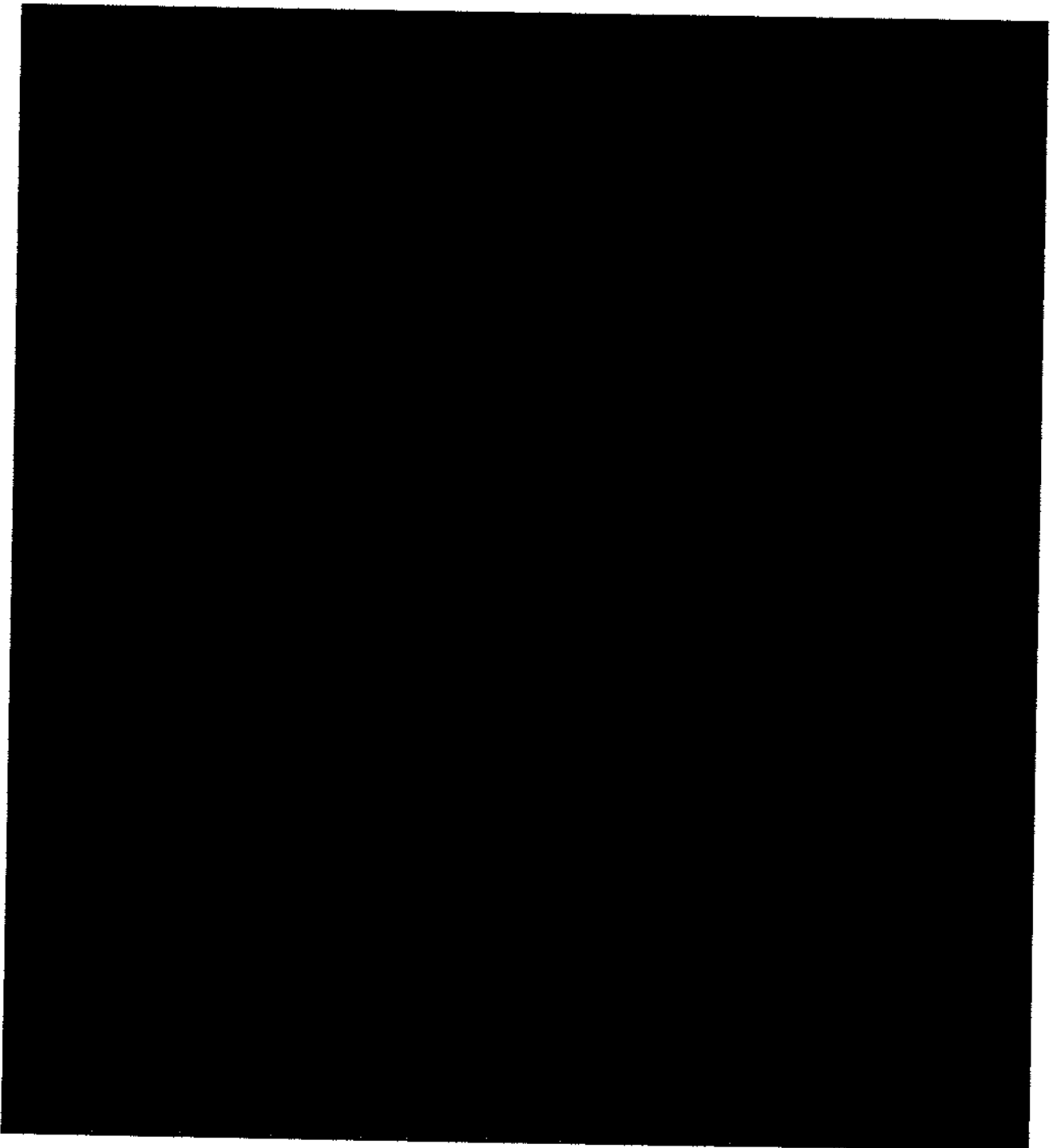


- Current complement of staffing is adequate for the GIAS but that the mix of skills in the unit should be reviewed in order to ensure that unit has access to IT audit expertise.



- Current staffing skill mix of the GIAS should be reviewed in order to ensure that the unit has access to IT audit skills
- Training programme for auditors should include training in the fundamentals of procurement, governance, risk management, project management, data protection, etc. Consideration should also be given to linking in to the Police Authorities Audit network in order to avail of training and learning opportunities provided by such forum and sharing of expertise gained by other audit units providing audit services to police forces.





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[Redacted]
From: Kelly, Niall
Sent: 23 January 2017 16:29
To: [Redacted]
Subject: RE:

- Larry Byrne – Professional Accountant Grade 1 – Audit Manager/ Team Leader
- Therese Carolan – Assistant Principal Officer – Audit Manager/ Team Leader
- Denise McAndrew – Higher Executive Officer
- Suzanne Byrne – Garda Inspector
- Brian Boland – Garda Sergeant
- Rachel Donnelly – Professional Accountant Grade 3
- Lisa Judge – Clerical Officer.

[Redacted]

See above.

Niall

From: [Redacted]
Sent: 23 January 2017 15:41
To: Kelly, Niall
Subject: RE:

Thanks Niall.

Could you possibly send me through a full list of your staff and their positions.

Also, would you know yet which staff members are available to us tomorrow?

Many Thanks

[Redacted]

From: Kelly, Niall [<mailto:Niall.Kelly@garda.ie>]
Sent: 23 January 2017 15:37
To: [Redacted]
Subject: RE:

[Redacted]

See attached.

Niall

273

From: [REDACTED]
Sent: 23 January 2017 14:13
To: Kelly, Niall
Subject:

Hi Niall,

I was wondering where you would suggest is best for us to park tomorrow?

Thanks

[REDACTED]
Senior Consultant
KOSI Corporation Ltd

Tel: [REDACTED]
Web: www.kosicorp.com

Email: [REDACTED]

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2701

From: [REDACTED]
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Subject: RE:

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Also, would you know yet which staff members are available to us tomorrow?

Many Thanks

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To: [REDACTED]
Subject: RE:

[REDACTED]
See attached.

Niall

From: [REDACTED]
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Tel: [REDACTED]
Web: www.kosicorp.com
Email: [REDACTED]

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276

[REDACTED]

From: Kelly, Niall
Sent: 23 January 2017 14:30
To: [REDACTED]
Subject: RE:

[REDACTED]

Our car park is about five minutes walk away. If you come to the Capel St Office, I will get cones put out to reserve a spot on the street, ask for me at reception and I will come down and bring you to the Car Park.

Note we have the Deputy Commissioner arranged for 12 noon and the Chair of the Audit Committee at 3pm.

I am going to fill out your questionnaire now .

Niall

PS: Did you see we made the front page of the Sunday Times yesterday.

Niall Kelly
Head of Internal Audit
An Garda Síochána
89 - 94 Capel Street
Dublin 1

086 8281550
01 6668589

From: [REDACTED]
Sent: 23 January 2017 14:13
To: Kelly, Niall
Subject:

Hi Niall,

I was wondering where you would suggest is best for us to park tomorrow?

Thanks

[REDACTED]

[REDACTED]

Senior Consultant
KOSI Corporation Ltd

Tel: [REDACTED]

Web: www.kosicorp.com

Email: [REDACTED]

277

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278

From: [REDACTED]
Sent: 16 January 2017 12:13
To: Kelly, Niall
Subject: RE:

Thanks Niall,

We are happy to work around the Deputy Commissioner availability – if you perhaps want to select a day next week that is suitable for the majority.

[REDACTED]

From: Kelly, Niall [mailto:Niall.Kelly@garda.ie]
Sent: 16 January 2017 12:10
To: [REDACTED]
Subject: RE:

[REDACTED]

Most of the IA staff are available on Friday including Larry, Therese and myself but the Deputy Commissioner isn't.

Niall

From: [REDACTED]
Sent: 16 January 2017 11:17
To: Kelly, Niall
Subject:

Hi Niall,

Would Friday suit for us to come on site?

Regards

[REDACTED]

[REDACTED]

Senior Consultant
KOSI Corporation Ltd

Tel: [REDACTED]

Web: www.kosicorp.com

Email: [REDACTED]

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280

[REDACTED]

From: Kelly, Niall
Sent: 16 January 2017 12:22
To: [REDACTED]
Subject: RE:

[REDACTED]

Friday may still be a runner as we may be able to get the Deputy Comm. either before or after a Conference he is attending. If not then next Tuesdays seems the best alternative. I will firm up later today.

Niall

From: [REDACTED]
Sent: 16 January 2017 12:13
To: Kelly, Niall
Subject: RE:

Thanks Niall,

We are happy to work around the Deputy Commissioner availability – if you perhaps want to select a day next week that is suitable for the majority.

[REDACTED]

From: Kelly, Niall [<mailto:Niall.Kelly@garda.ie>]
Sent: 16 January 2017 12:10
To: [REDACTED]
Subject: RE:

[REDACTED]

Most of the IA staff are available on Friday including Larry, Therese and myself but the Deputy Commissioner isn't.

Niall

From: [REDACTED]
Sent: 16 January 2017 11:17
To: Kelly, Niall
Subject:

Hi Niall,

Would Friday suit for us to come on site?

Regards
[REDACTED]

281

Senior Consultant
KOSI Corporation Ltd

Tel: [REDACTED]
Web: www.kosicorp.com

Email: [REDACTED]

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282

[REDACTED]

From: Kelly, Niall
Sent: 16 January 2017 12:10
To: [REDACTED]
Subject: RE:

[REDACTED]

Most of the IA staff are available on Friday including Larry, Therese and myself but the Deputy Commissioner isn't.
Niall

From: [REDACTED]
Sent: 16 January 2017 11:17
To: Kelly, Niall
Subject:

Hi Niall,

Would Friday suit for us to come on site?

Regards
[REDACTED]

[REDACTED]
Senior Consultant
KOSI Corporation Ltd

Tel: [REDACTED]
Web: www.kosicorp.com
Email: [REDACTED]

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[Redacted]

From: [Redacted]
Sent: 23 January 2017 17:13
To: Kelly, Niall
Subject: RE:

Perfect Niall - we appreciate that.

Yes, I seen the article. We noted reference to the training college in the May 16 Audit Committee notes also.

We look forward to seeing you tomorrow.

Regards

[Redacted]

From: Kelly, Niall [mailto:Niall.Kelly@garda.ie]
Sent: 23 January 2017 14:30
To: [Redacted]
Subject: RE:

[Redacted]

Our car park is about five minutes walk away. If you come to the Capel St Office, I will get cones put out to reserve a spot on the street, ask for me at reception and I will come down and bring you to the Car Park.

Note we have the Deputy Commissioner arranged for 12 noon and the Chair of the Audit Committee at 3pm.

I am going to fill out your questionnaire now .

Niall

PS: Did you see we made the front page of the Sunday Times yesterday.

Niall Kelly
Head of Internal Audit
An Garda Síochána
89 - 94 Capel Street
Dublin 1

086 8281550
01 6668589

From: [Redacted]
Sent: 23 January 2017 14:13
To: Kelly, Niall
Subject:

Hi Niall,

I was wondering where you would suggest is best for us to park tomorrow?

284

Thanks

Senior Consultant
KOSI Corporation Ltd

Tel: [redacted]
Web: www.kosicorp.com

Email: [redacted]

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From: Kelly, Niall
Sent: 15 March 2017 16:41
To: [REDACTED]
Cc: Carolan, Therese
Subject: RE: Emailing - External Audit of the Internal Audit Function within An Garda Síochána 150317 V1.3 1500.pdf

Thanks [REDACTED]

I have read the report and have not major issues of concern.

Niall

Niall Kelly
Head of Internal Audit
An Garda Síochána
89 - 94 Capel Street
Dublin 1

086 8281550
01 6668589

From: [REDACTED]
Sent: 15 March 2017 14:58
To: Kelly, Niall
Cc: Carolan, Therese
Subject: Emailing - External Audit of the Internal Audit Function within An Garda Síochána 150317 V1.3 1500.pdf

Niall/ Therese,

Logo updated.

Regards
[REDACTED]

[REDACTED]
Senior Consultant
KOSI Corporation Ltd

Tel: [REDACTED]
Web: www.kosicorp.com
Email: [REDACTED]

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[Redacted]

From: Kelly, Niall
Sent: 23 March 2017 16:44
To: [Redacted]
Subject: RE: Emailing - Invoice 315 - KOSI Corporation Limited.pdf

[Redacted]

Could you please make three small changes to the report on page 10 as follow,

Change "Larry Byrne" to "Lawrence Byrne" and change "Team Leader" to "Audit Manager" under both Lawrence and Therese's names.

Thanks

Niall

From: [Redacted]
Sent: 22 March 2017 11:29
To: Kelly, Niall
Cc: [Redacted]
Subject: Emailing - Invoice 315 - KOSI Corporation Limited.pdf

Niall,

Please see attached our invoice in respect of professional services, I trust you shall find this to be in order.

Please do not hesitate to contact us if the report requires any amendments once reviewed by the Audit Committee / Senior Management.

Kind Regards

[Redacted]

[Redacted]
Senior Consultant
KOSI Corporation Ltd

Tel: [Redacted]
Web: www.kosicorp.com
Email: [Redacted]

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208

[Redacted]

From: Kelly, Niall
Sent: 10 January 2017 17:13
To: [Redacted]
Subject: RE: External Audit

Thanks [Redacted]

I will distributed this tomorrow and get them filled out.

Niall

From: [Redacted]
Sent: 10 January 2017 16:58
To: Kelly, Niall
Cc: [Redacted]
Subject: External Audit

Good afternoon Niall,

Please see attached the following for circulation:

1. Questionnaire to be completed by members of the Audit Committee;
2. Questionnaire to be completed by IA staff, including yourself; and
3. Satisfaction Survey to be completed by "clients" in each of the following areas. You will also have to complete the survey for each of the 4.
 - I. *Audit of Administration areas, systems and processes - Report on Overpayments of Salary and Pensions & Review Audit Overpayments of Salary and Pensions*
 - II. *Audit of Governance Risk Management – Audit of Risk Management Framework*
 - III. *Audit of ICT security - Audit of Data Quality, Data Storage and Security in relation to Property, Vehicles Seized and Drugs Recording on PULSE.*
 - IV. *Also an example of a station/Garda divisions audit – Audit of Wexford Division*

Kind Regards
[Redacted]

[Redacted]
Senior Consultant
KOSI Corporation Ltd

Tel: [Redacted]
Web: www.kosicorp.com
Email: [Redacted]

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290

From: Kelly, Niall
Sent: 11 January 2017 15:46
To: [REDACTED]
Subject: RE: External review of GIAS

Do you have *word versions* of the other two questionnaires that I could circulate?

Niall

From: [REDACTED]
Sent: 11 January 2017 15:40
To: Kelly, Niall; Byrne, Lawrence; Carolan, Therese; Donnelly, Rachel; Judge, Lisa; McAndrew, Denise; Byrne, Suzanne L; Boland, Brian M
Subject: RE: External review of GIAS

Hi all,

Please see attached a *word version* of the below mentioned questionnaire for anyone that may wish to populate it directly.

Kind Regards

[REDACTED]
Senior Consultant
KOSI Corporation Ltd

Tel: [REDACTED]
Web: www.kosicorp.com
Email: [REDACTED]

From: Kelly, Niall [<mailto:Niall.Kelly@garda.ie>]
Sent: 11 January 2017 15:31
To: Byrne, Lawrence; Carolan, Therese; Donnelly, Rachel; Judge, Lisa; McAndrew, Denise; Byrne, Suzanne L; Boland, Brian M
Cc: [REDACTED]
Subject: External review of GIAS

291

Colleagues;

As part of the external review of GIAS [REDACTED] from KOSI has requested that the following questionnaire be completed by all GIAS staff.

Please forward the completed questionnaire directly to Sinead at [REDACTED]

Thanks

Niall

Niall Kelly
Head of Internal Audit
An Garda Síochána
89 - 94 Capel Street
Dublin 1

086 8281550
01 6668589

***** Faisnéis í seo don té sin nó don eintiteas sin a bhfuil a sheoladh uirthi, agus dó siúd amháin, agus d'fhéadfadh ábhar rúnda agus/ nó ábhar faoi phribhléid a bheith iniata. Toirmiscear aon athbhreithniú, atarchur nó leathadh a dhéanamh ar an bhfaisnéis seo, aon úsáid eile a bhaint aisti nó aon ghníomh a dhéanamh ar a hiontaoibh, ag daoine nó ag eintitis seachas an faighteoir beartaithe. Más trí bhotún a fuair tú é seo, cuir scéala chuig an seoltóir le do thoil agus scríos an t-ábhar d'aon ríomhaire. Is é polasaí An Gharda Síochána seoladh ábhair cholúil a dhícheadú, agus más dóigh leat gur ábhar colúil atá sa teachtaireacht seo ba cheart duit dul i dteagmháil leis an seoltóir agus le postmaster@garda.ie láithreach. The information transmitted is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material. Any review, retransmission, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited. If you received this in error, please contact the sender and delete the material from any computer. It is the policy of An Garda Síochána to disallow the sending of offensive material and should you consider that the material contained in this message is offensive you should contact both the sender and postmaster@garda.ie immediately.

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[Redacted]

From: Kelly, Niall
Sent: 11 January 2017 15:54
To: [Redacted]
Subject: RE: External review of GIAS

[Redacted]

No problem, thanks, I will circulate these now. I presume the customers survey should go to Managers in areas that have recently been subject of Audits.

Niall

From: [Redacted]
Sent: 11 January 2017 15:49
To: Kelly, Niall
Subject: RE: External review of GIAS

Apologies Niall, an oversight on my behalf yesterday.

Please see attached the other documents in Word.

Kind Regards

[Redacted]

From: Kelly, Niall [<mailto:Niall.Kelly@garda.ie>]
Sent: 11 January 2017 15:46
To: [Redacted]
Subject: RE: External review of GIAS

[Redacted]

Do you have *word versions* of the other two questionnaires that I could circulate?

Niall

From: [Redacted]
Sent: 11 January 2017 15:40
To: Kelly, Niall; Byrne, Lawrence; Carolan, Therese; Donnelly, Rachel; Judge, Lisa; McAndrew, Denise; Byrne,

Suzanne L; Boland, Brian M
Subject: RE: External review of GIAS

293

Hi all,

Please see attached a word version of the below mentioned questionnaire for anyone that may wish to populate it directly.

Kind Regards

[Redacted]

[Redacted]

Senior Consultant
KOSI Corporation Ltd

Tel: [Redacted]

Web: www.kosicorp.com

Email: [Redacted]

From: Kelly, Niall [<mailto:Niall.Kelly@garda.ie>]
Sent: 11 January 2017 15:31
To: Byrne, Lawrence; Carolan, Therese; Donnelly, Rachel; Judge, Lisa; McAndrew, Denise; Byrne, Suzanne L; Boland, Brian M
Cc: [Redacted]
Subject: External review of GIAS

Colleagues;

As part of the external review of GIAS [Redacted] from KOSI has requested that the following questionnaire be completed by all GIAS staff.

Please forward the completed questionnaire directly to Sinead at [Redacted]

Thanks

Niall

Niall Kelly
Head of Internal Audit
An Garda Síochána
89 - 94 Capel Street
Dublin 1

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[Redacted]

From: Kelly, Niall
Sent: 27 February 2017 13:28
To: [Redacted]
Subject: RE: IA Review

[Redacted]

Thanks, it would be timely if we could get your report next week as we have an Audit Committee meeting in mid March so we could include the report on the Agenda.

Niall

From: [Redacted]
Sent: 24 February 2017 09:26
To: Kelly, Niall
Cc: [Redacted]
Subject: IA Review

Hi Niall,

I hope you are well.

Just a quick update. We hope to have something through to you next week once our report has been internally reviewed and updated.

Thanks and Kind Regards

[Redacted]

[Redacted]
Senior Consultant
KOSI Corporation Ltd

Tel: [Redacted]
Web: www.kosicorp.com
Email: [Redacted]

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[REDACTED]

From: Kelly, Niall
Sent: 26 January 2017 12:33
To: [REDACTED]
Subject: RE: See attached

Thanks [REDACTED]

Niall

From: [REDACTED]
Sent: 26 January 2017 12:22
To: Kelly, Niall
Cc: [REDACTED]
Subject: RE: See attached

Hi Niall,

Thank you for the attached. I am out of the office for the rest of this week but will follow up with you early next week with the intention of a further site visit next week.

Many Thanks

[REDACTED]

From: Kelly, Niall [<mailto:Niall.Kelly@garda.ie>]
Sent: 25 January 2017 16:35
To: [REDACTED]
Subject: See attached

[REDACTED]

See attached. There are still a number of issues to be followed up on, or documentation /evidence to be provided. If you can give me a ring about how best to achieve this. I think another site visit will be required.

Niall Kelly
Head of Internal Audit
An Garda Síochána
89 - 94 Capel Street
Dublin 1

086 8281550
01 6668589

***** Faisnéis í seo don té sin nó don eintiteas sin a bhfuil a sheoladh uirthi, agus dó siúd amháin, agus d'fhéadfadh ábhar rúnda agus/ nó ábhar faoi phribhléid a bheith iniata. Toirmisctear aon athbhreithniú, atarchur nó leathadh a dhéanamh ar an bhfaisnéis seo, aon úsáid eile a bhaint aisti nó aon ghníomh a dhéanamh ar a hiontaoibh, ag daoine nó ag eintitis seachas an faighteoir beartaithe. Más trí bhotún a fuair tú é seo, cuir scéala chuig an seoltóir le do thoil agus scríos an t-ábhar d'aon ríomhaire. Is é polasaí An Garda Síochána seoladh ábhair cholúil a dhícheadú, agus más dóigh leat gur ábhar colúil atá sa teachtaireacht seo ba cheart duit dul i dteagmháil leis an seoltóir agus le postmaster@garda.ie láithreach. The information transmitted is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material. Any review, retransmission, dissemination or other use of, or taking of any action in reliance upon, this information by persons or entities other than the intended recipient is prohibited. If you received this in error, please contact the sender and delete the material from any computer. It is the policy of An Garda Síochána to disallow the sending of offensive material and should you consider that the material contained in this message is offensive you should contact both the sender and postmaster@garda.ie immediately.

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[REDACTED]

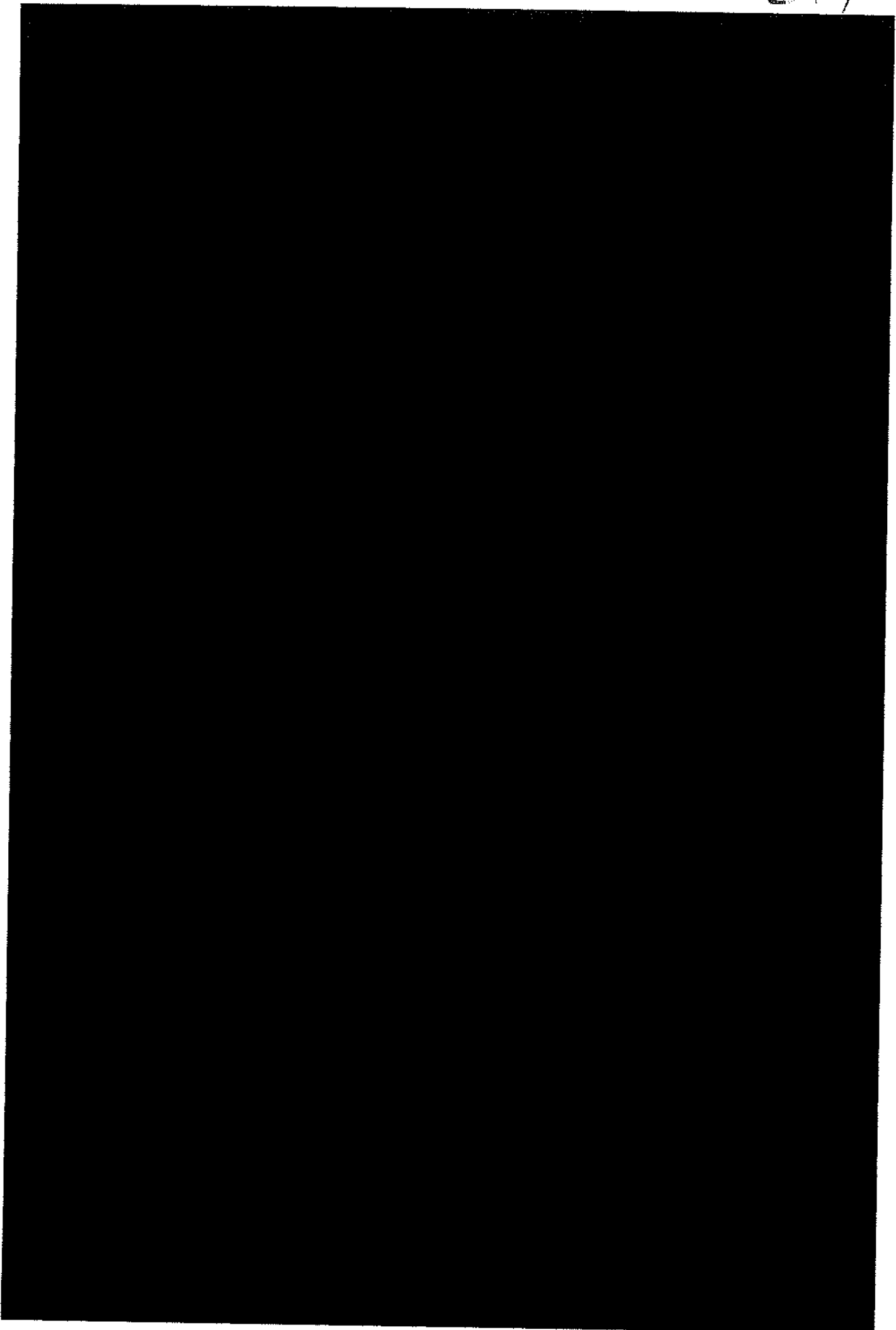
From: Kelly, Niall
Sent: 25 January 2017 16:35
To: [REDACTED]
Subject: See attached
Attachments: List of Requirements for Niall Audit Tests.docx

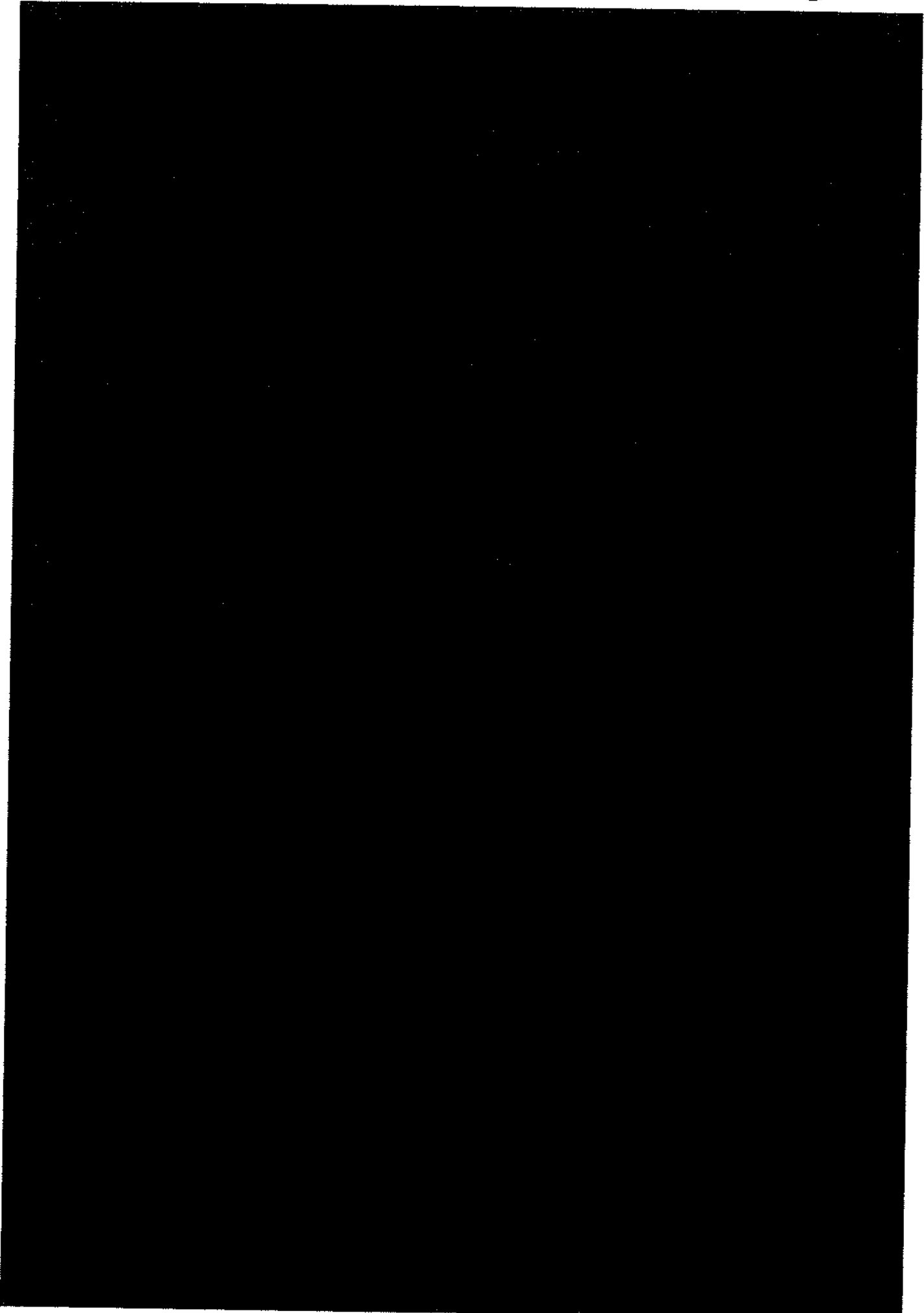
[REDACTED]

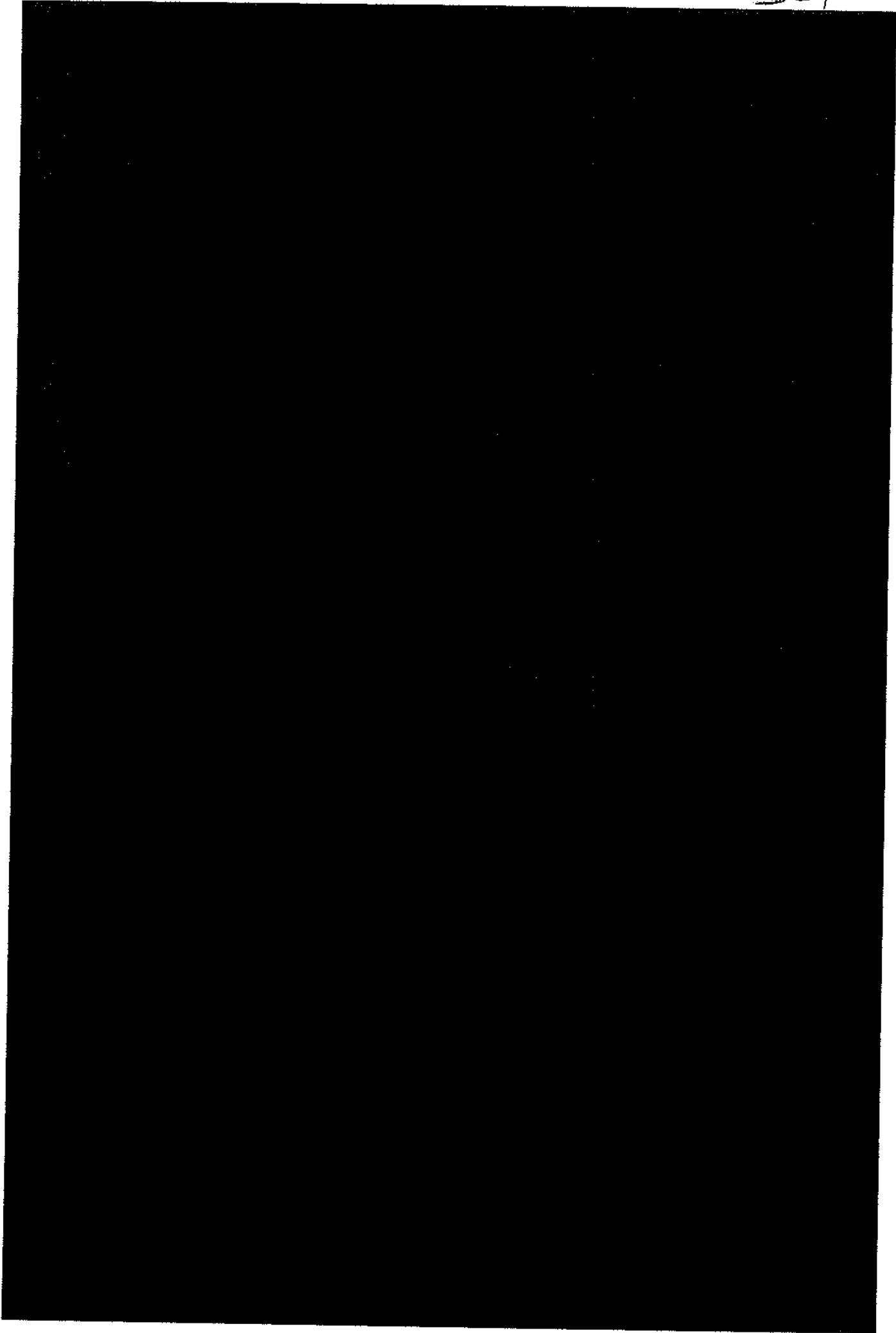
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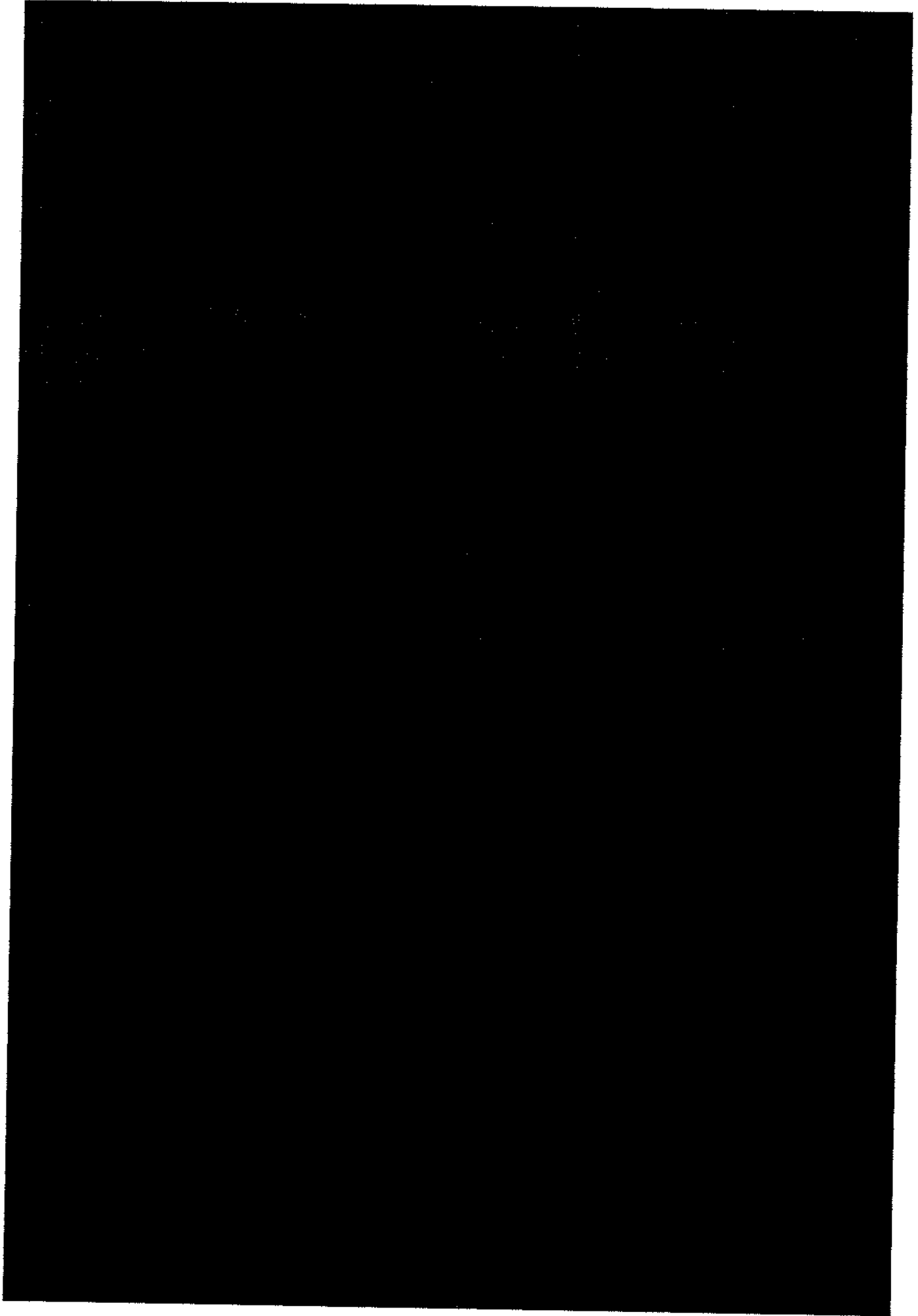
Niall Kelly
Head of Internal Audit
An Garda Síochána
89 - 94 Capel Street
Dublin 1

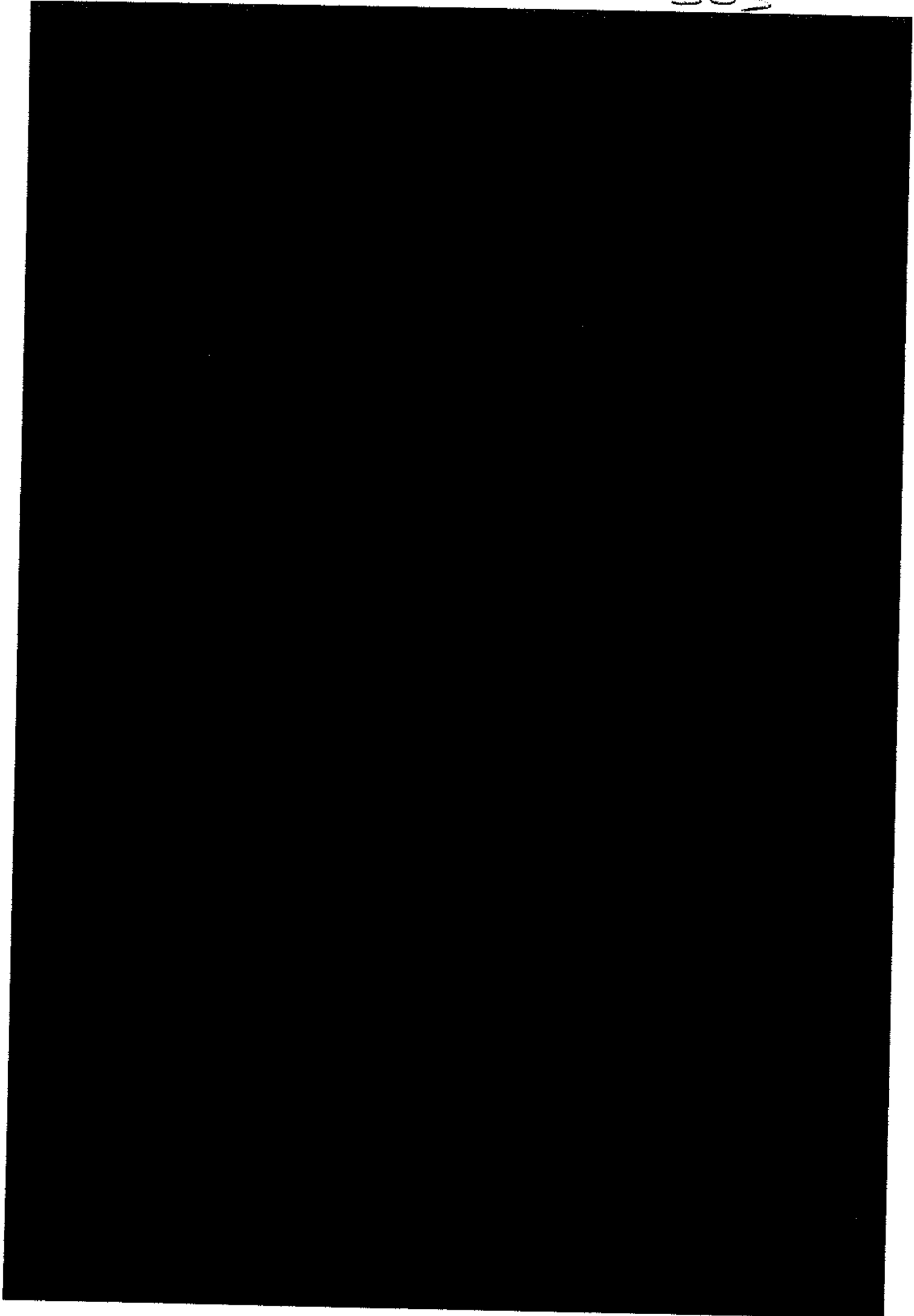
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01 6668589



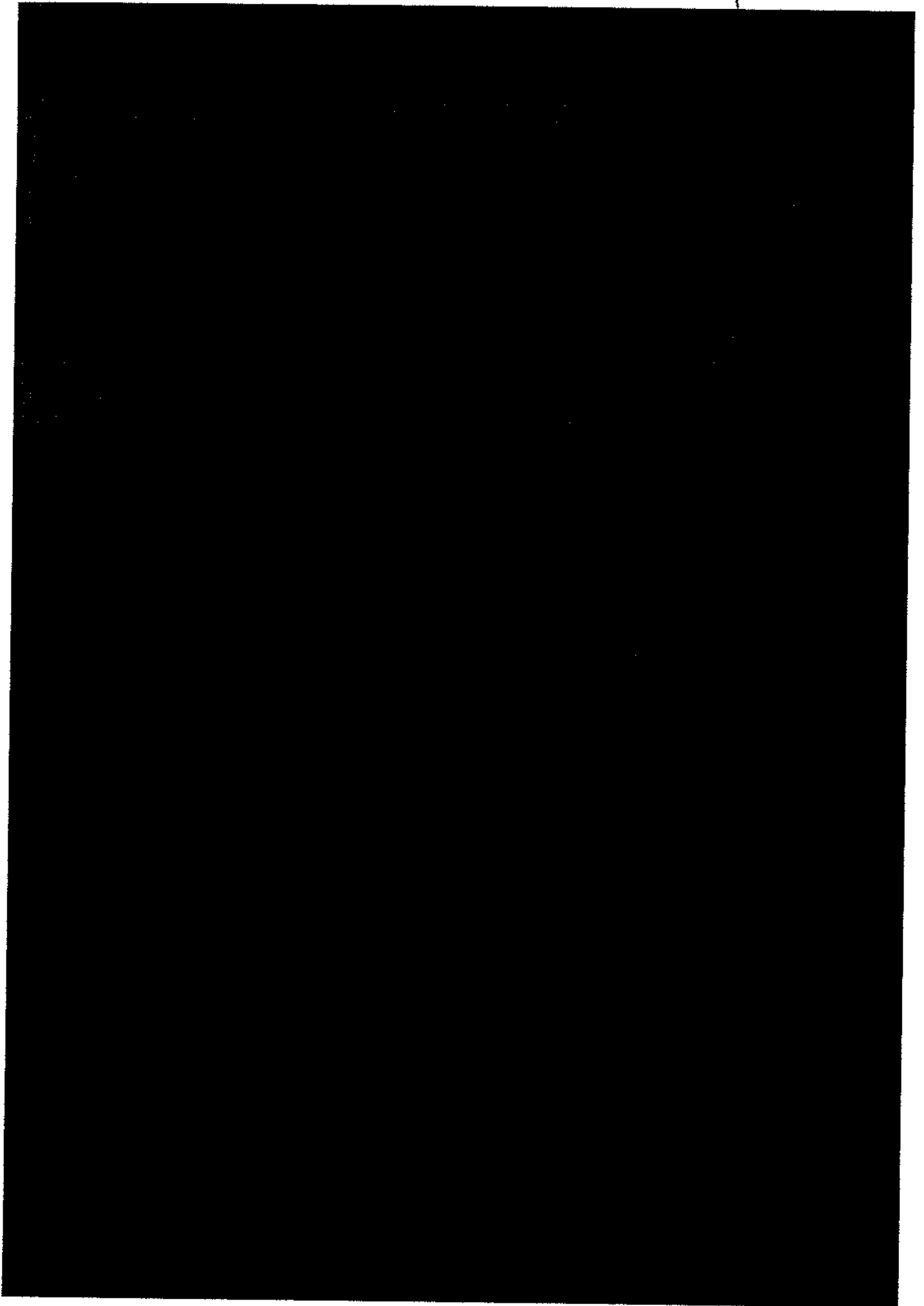


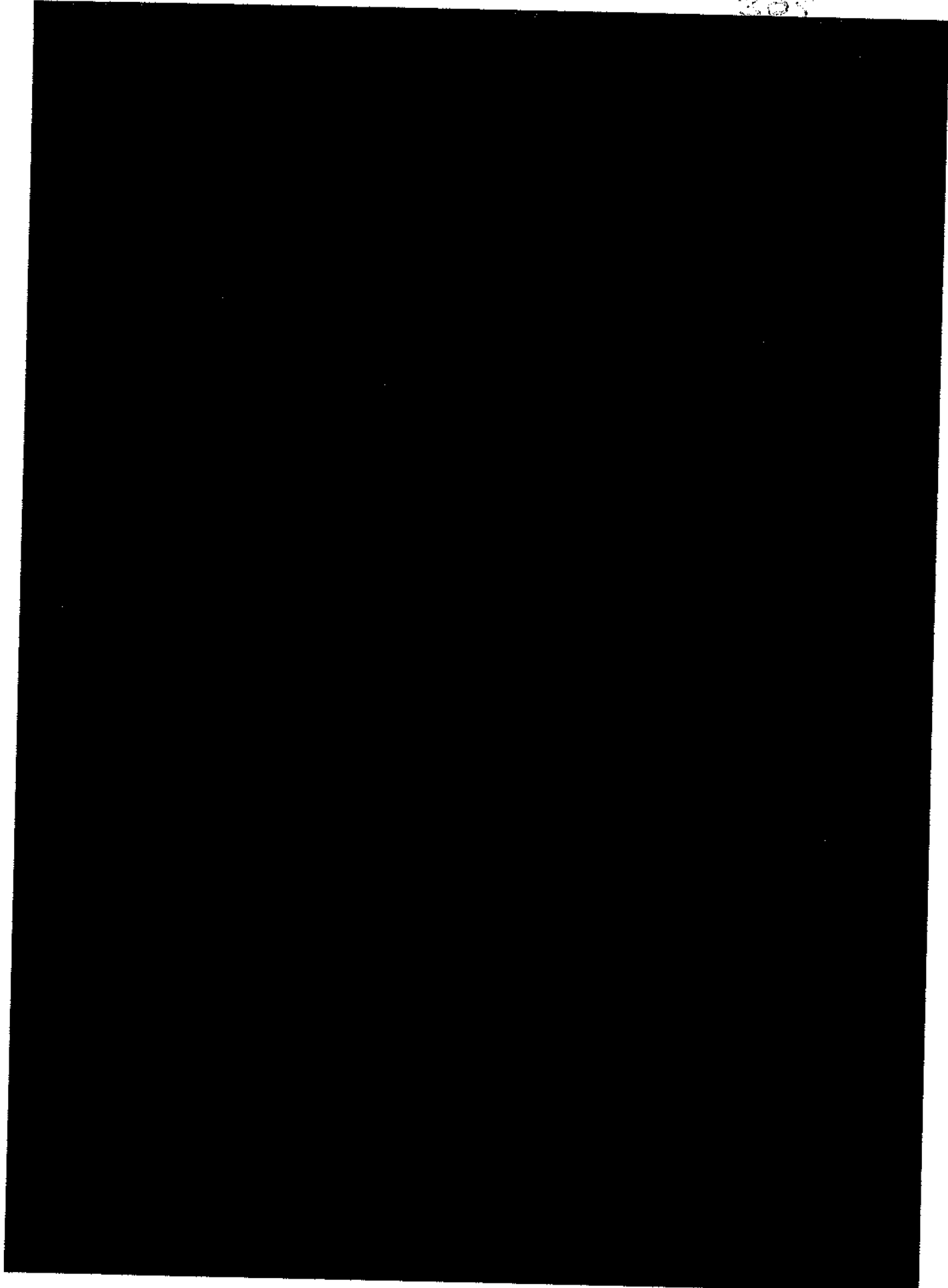






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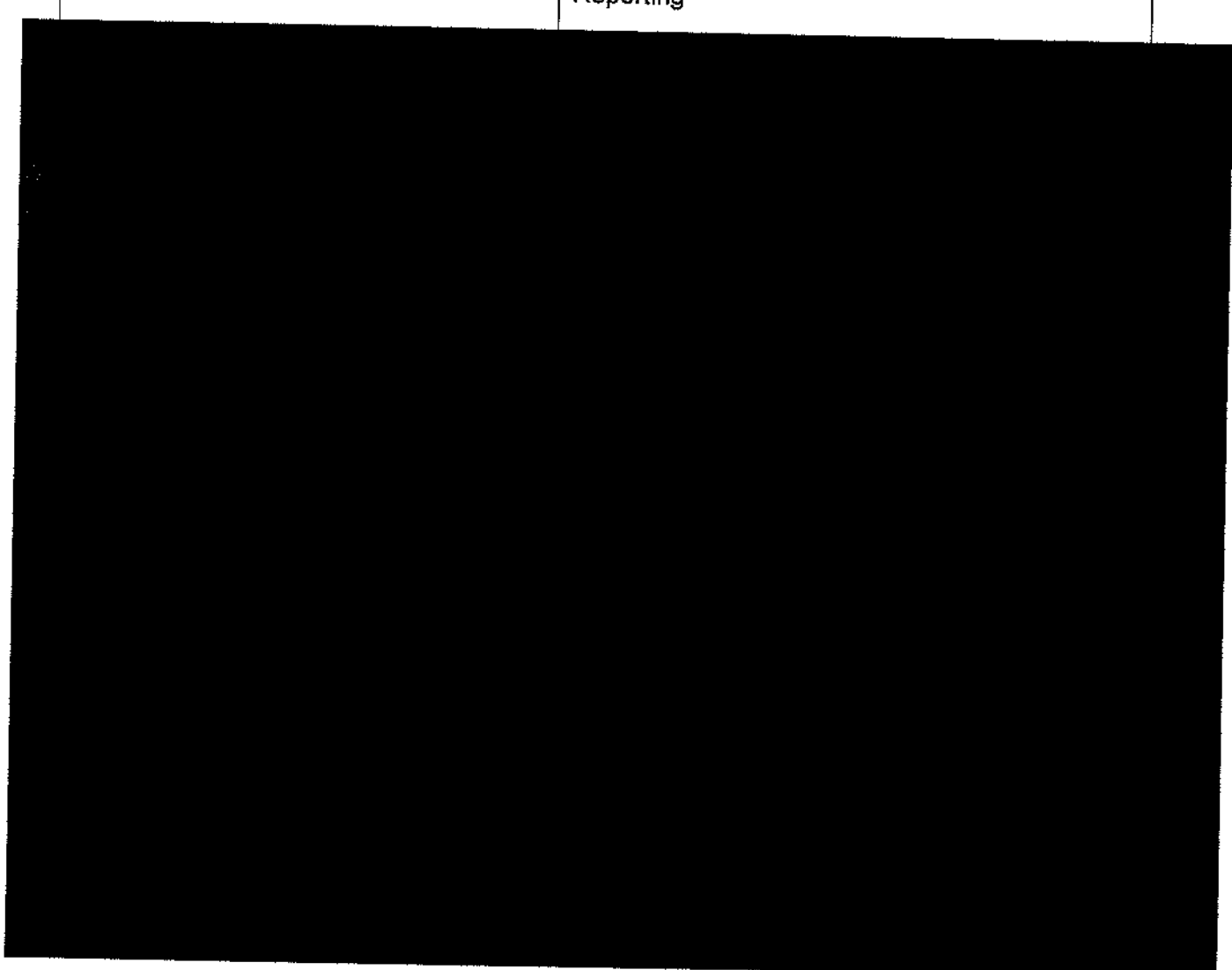




Self- review of the Effectiveness of An Garda Síochána's Audit Committee

This Framework includes 5 Principles which are divided into several sub-sections covering key elements of an effective Internal Audit service as follows:

Principle	Key Elements
1. The Role of the Audit Committee	Roles and Responsibilities,
2. Membership, Independence, Objectivity and Understanding	Terms of Appointment,
3. Skills and Experience	Range of Skills, Access to Additional Skills, Training and Development
4. Scope of Work	Financial Reporting

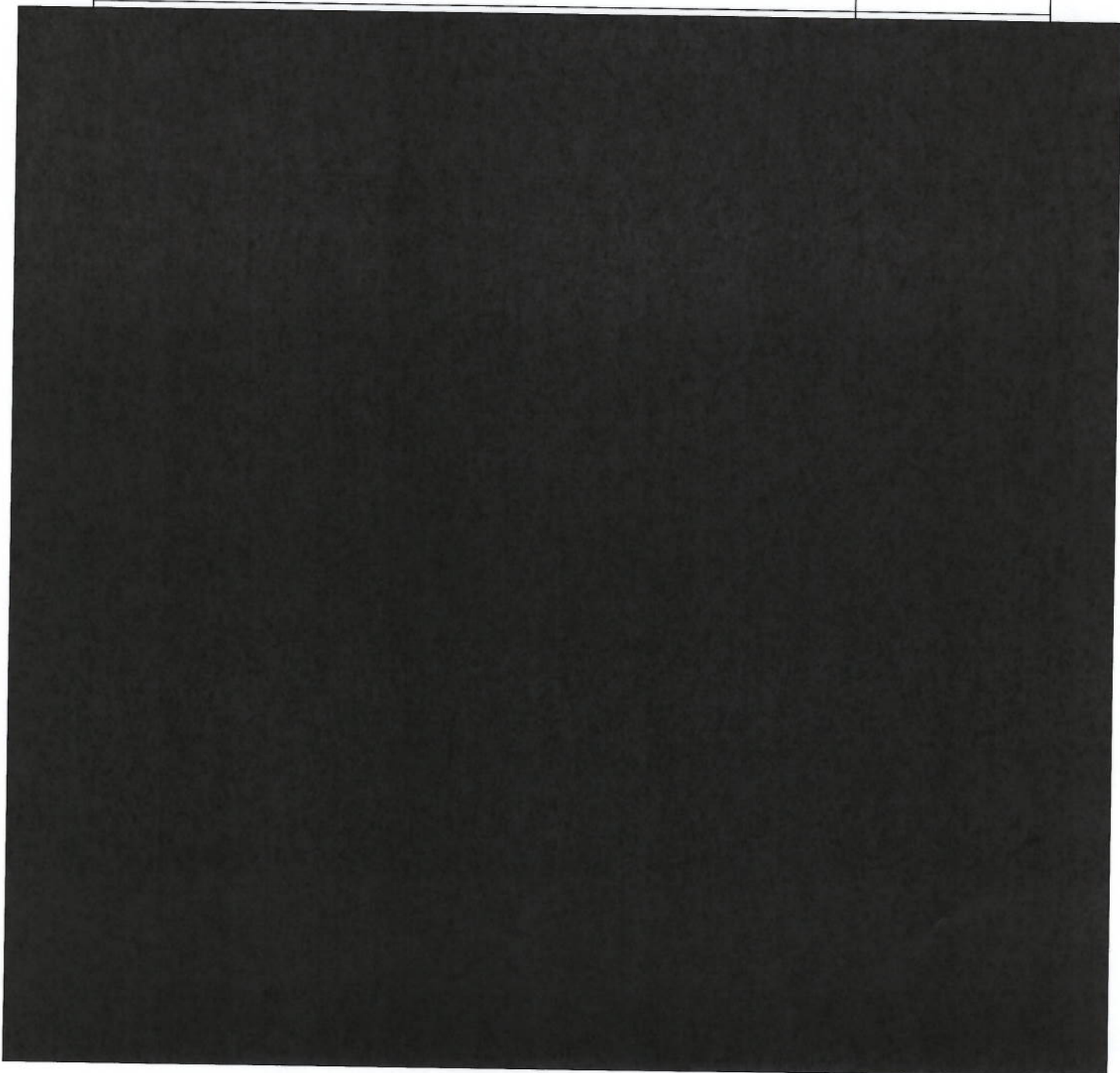


Principle 1: The Role of the Audit Committee

The Audit Committee fulfills an important role in the governance framework of an entity by providing the executive board/ Commissioner with independent assurance and advice. The committee does not undertake management responsibilities and is not a substitute for entity management controls and accountabilities.

The Audit Committee must have a purpose and there must be an understanding of their positioning, with appropriate status, clarity of role and independence to fulfill its professional remit.

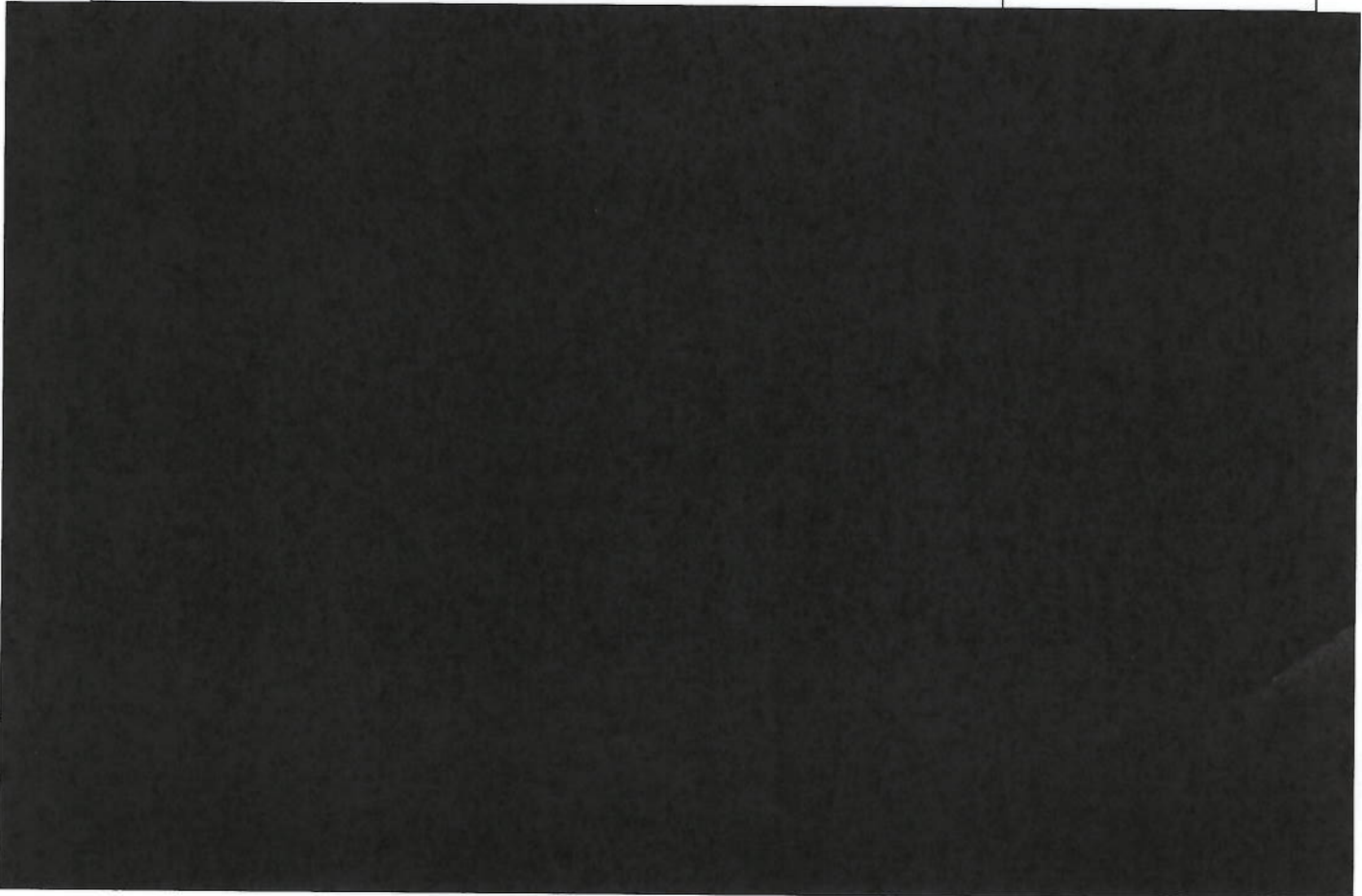
1. Are you aware there is a written Charter, setting out the roles and responsibilities of the Audit Committee and its members?	
2. Have the Audit Committee's roles and responsibilities been communicated to all Audit Committee members?	

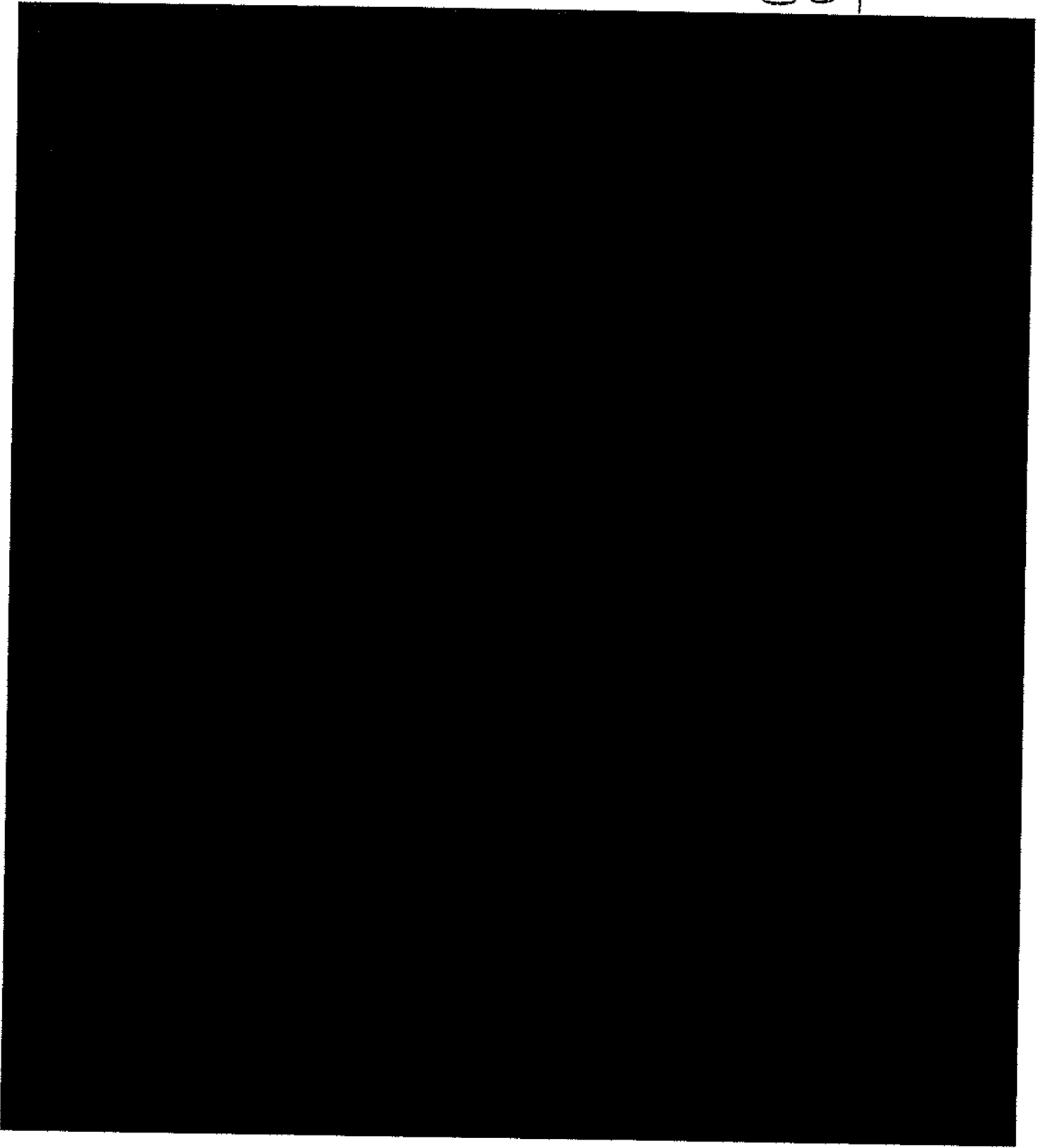


Principle 2: Membership, Independence, Objectivity and Understanding

The Audit Committee should be independent and objective. In addition, each member should have a good understanding of the objectives and priorities of the organisation and of their role as a Committee member. The internal audit service should have the appropriate structure and resources to deliver the expected service.

Membership and Terms of Appointment	
1. Are Audit Committee members appointed for a period not exceeding three years (with the option to extend for another three years)?	
2. Is there a briefing process for new appointees?	
3. Is there a standard letter of appointment for new Committee members and does it include	
<input type="checkbox"/> role of the Audit Committee	
<input type="checkbox"/> duration of appointment and renewal provisions	
<input type="checkbox"/> independence and conflicts of interest	
<input type="checkbox"/> confidentiality	
<input type="checkbox"/> the support and training to be provided	
<input type="checkbox"/> the time commitment involved	
<input type="checkbox"/> performance management arrangements	





Principle 3: Skills and Experience

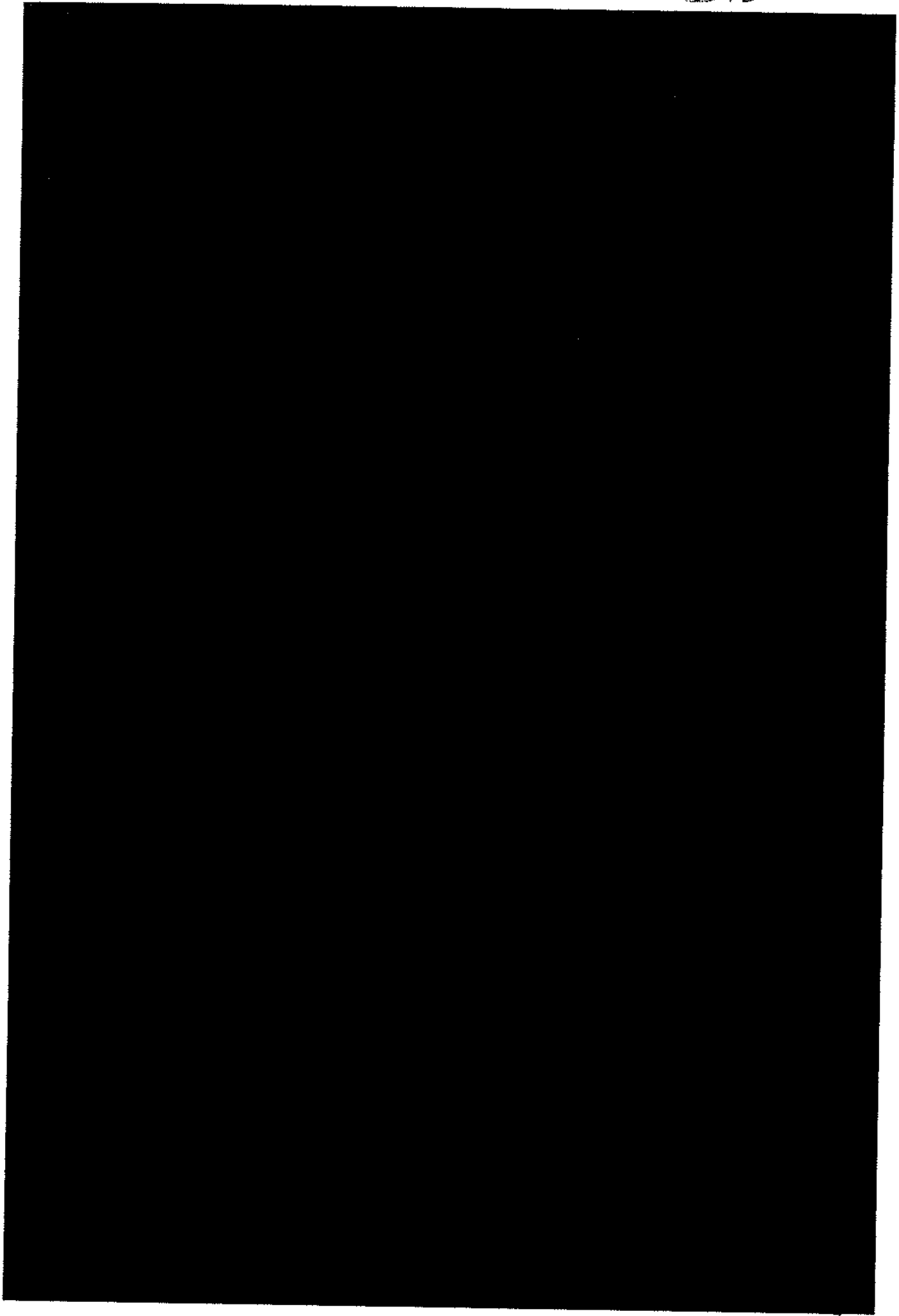
The Audit Committee should collectively possess an appropriate range of skills (skills mix) to perform its functions to the required standard.

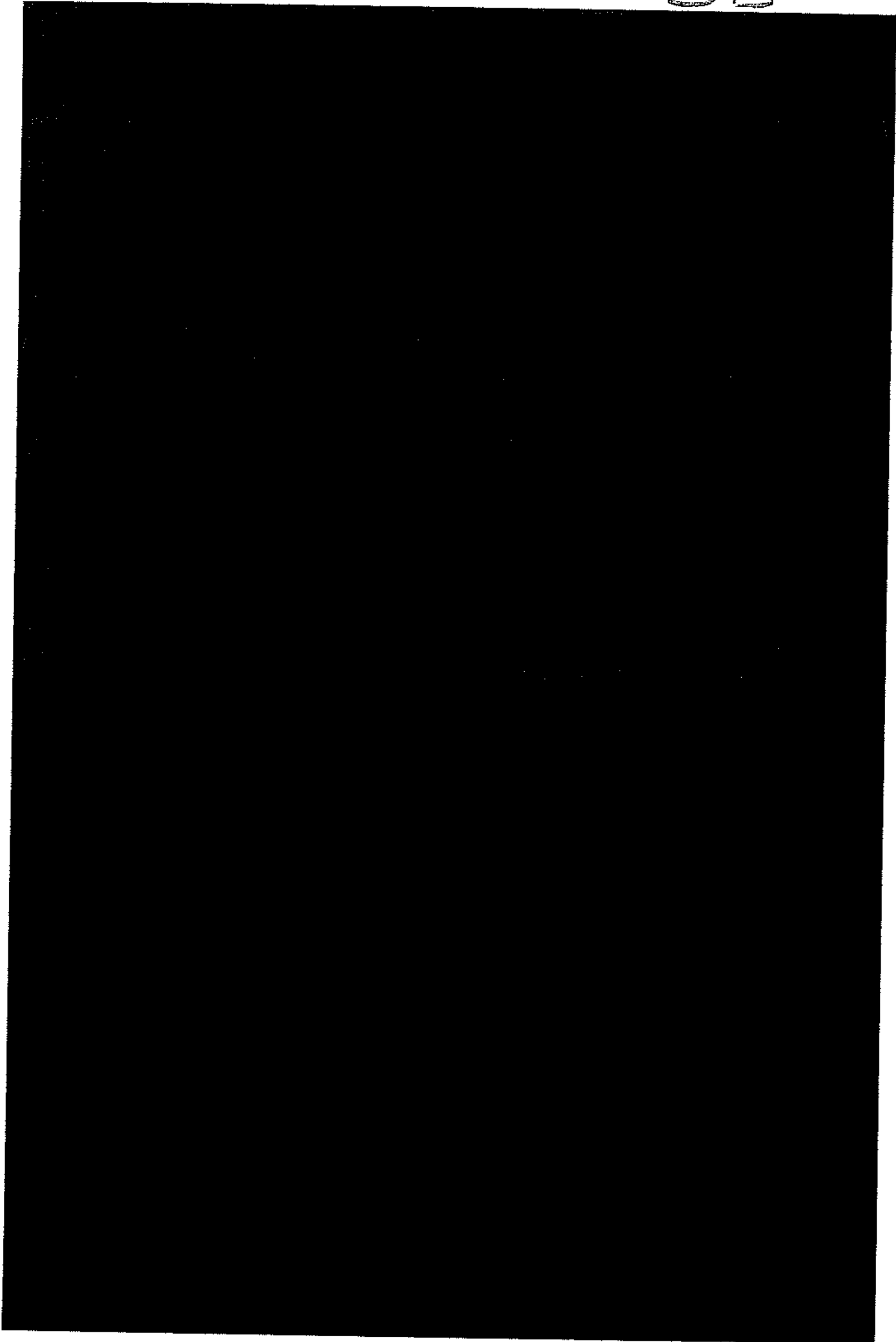
Range of Skills	
1. Have the Audit Committee and Accounting Officer identified and documented the skill set required for Audit Committee effectiveness?	
2. Do the assessment criteria for the Committee members include (or expect members to acquire as soon as possible after appointment): <input type="checkbox"/> Understanding of the objectives of the organisation and current significant issues facing it <input type="checkbox"/> Understanding of the organisation's structure, including key relationships with stakeholders <input type="checkbox"/> Understanding the organisation's culture <input type="checkbox"/> Understanding of relevant legislation or other rules governing the organisation <input type="checkbox"/> Broad understanding of the Government environment, particularly accountability structures and current major initiatives?	
3. Do you as a member of the Audit Committee corporately possess knowledge, skills and experience of: <input type="checkbox"/> Accountancy/finance – with at least one member having recent and relevant financial experience <input type="checkbox"/> Governance, assurance and risk management <input type="checkbox"/> Audit <input type="checkbox"/> Technical or specialist issues pertinent to the organisation's business <input type="checkbox"/> The wider environments, including the government and accountability structures, in which the organisation operates?	

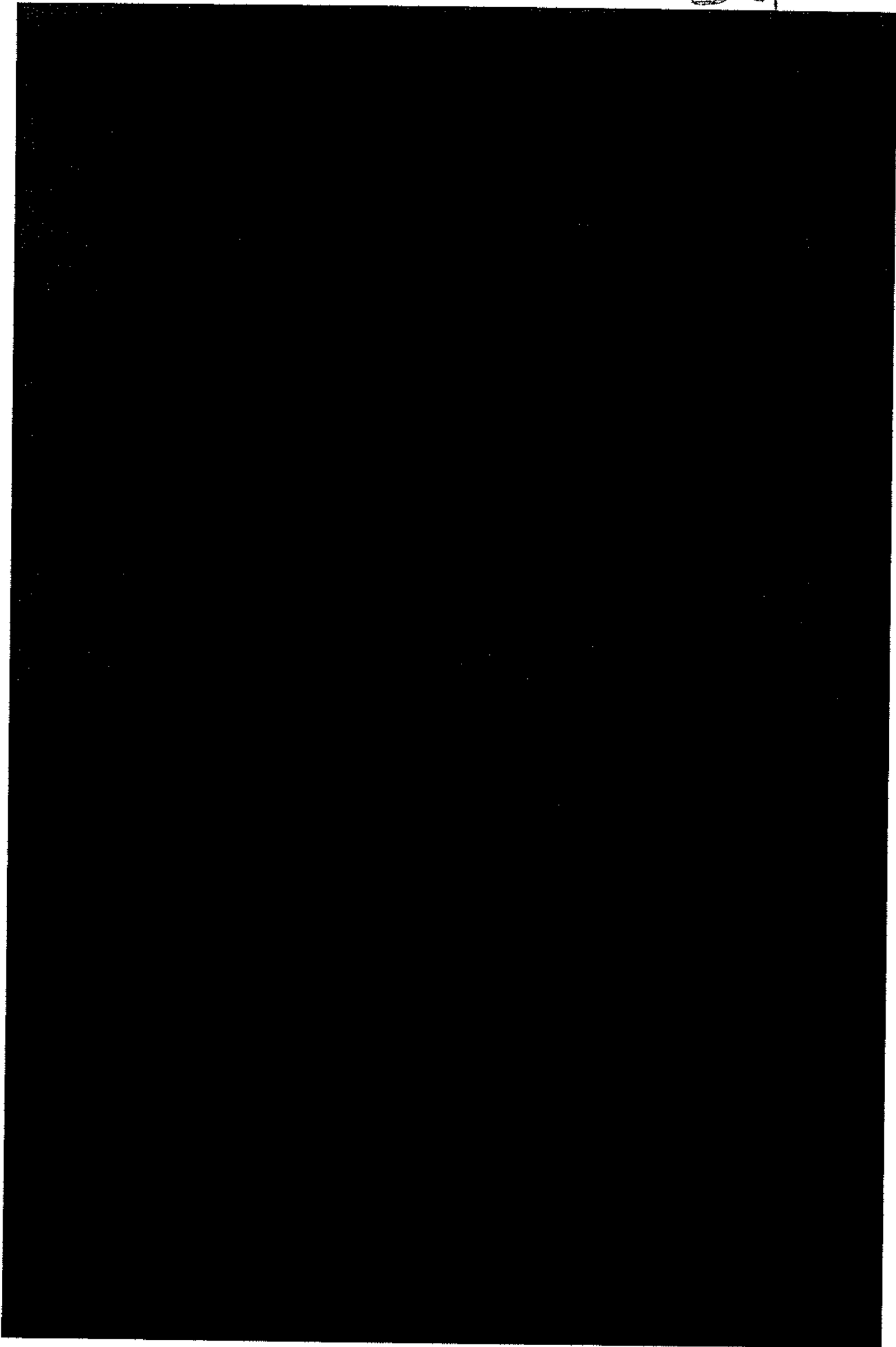


Training and Development	
5. Is there a formal induction process (including individually tailored training) for new Audit Committee members?	

6. Does the Audit Committee and the Chair make recommendations to the Accounting Officer on the Committee's and individual members training needs?	
7. Does the Audit Committee keep up to date with best practice and developments in corporate governance? How is this done?	
Principle 3: Overall Conformance Rating	







Self- review of the Effectiveness of An Garda Síochána's Audit Committee

This Framework includes 5 Principles which are divided into several sub-sections covering key elements of an effective Internal Audit service as follows:

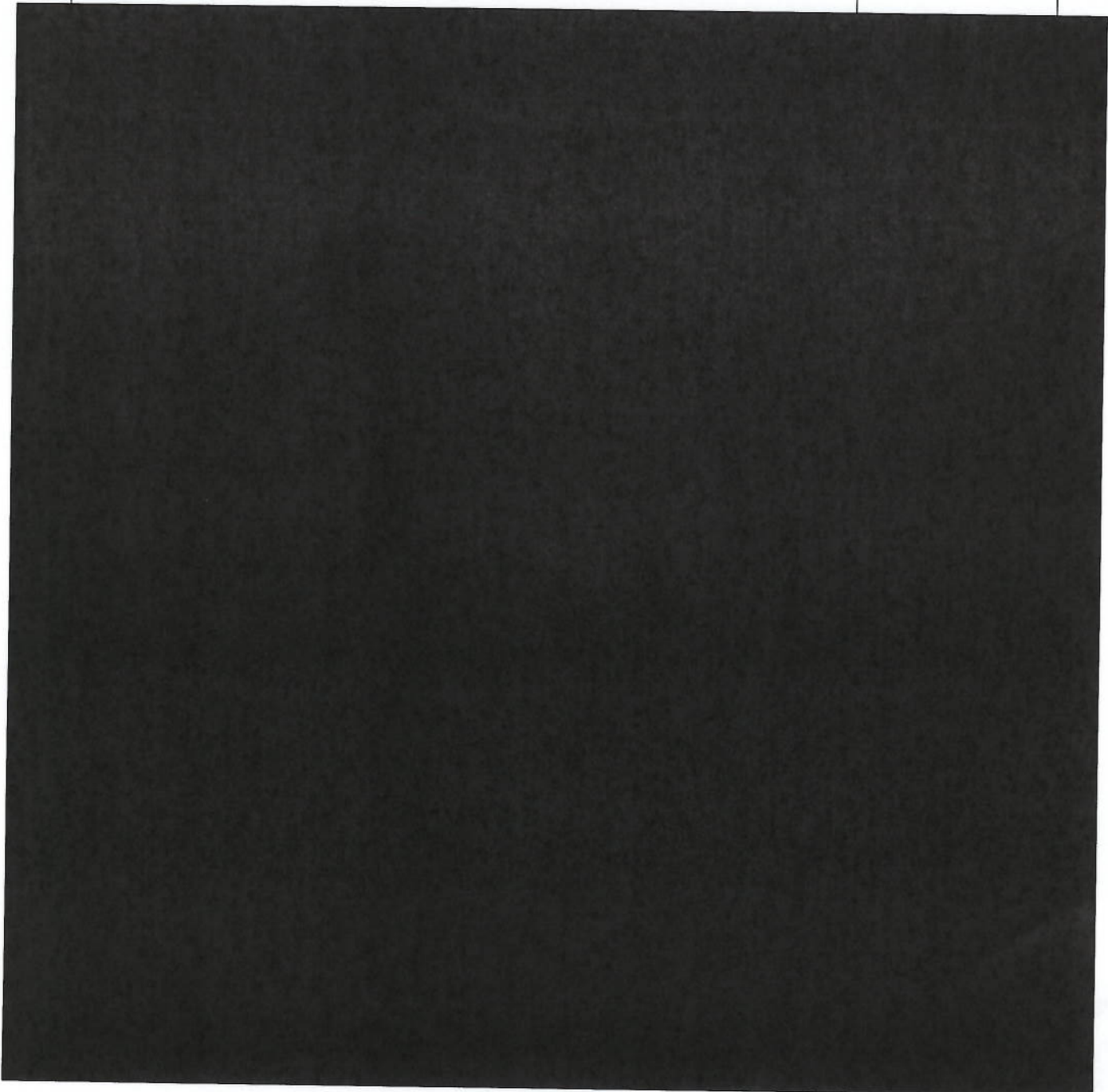
Principle	Key Elements
1. The Role of the Audit Committee	Roles and Responsibilities,
2. Membership, Independence, Objectivity and Understanding	Membership, Terms of Appointment,
3. Skills and Experience	Range of Skills, Access to Additional Skills, Training and Development
4. Scope of Work	Financial Reporting

Principle 1: The Role of the Audit Committee

The Audit Committee fulfills an important role in the governance framework of an entity by providing the executive board/ Commissioner with independent assurance and advice. The committee does not undertake management responsibilities and is not a substitute for entity management controls and accountabilities.

The Audit Committee must have a purpose and there must be an understanding of their positioning, with appropriate status, clarity of role and independence to fulfill its professional remit.

1. Are you aware there is a written Charter, setting out the roles and responsibilities of the Audit Committee and its members?	
2. Have the Audit Committee's roles and responsibilities been communicated to all Audit Committee members?	

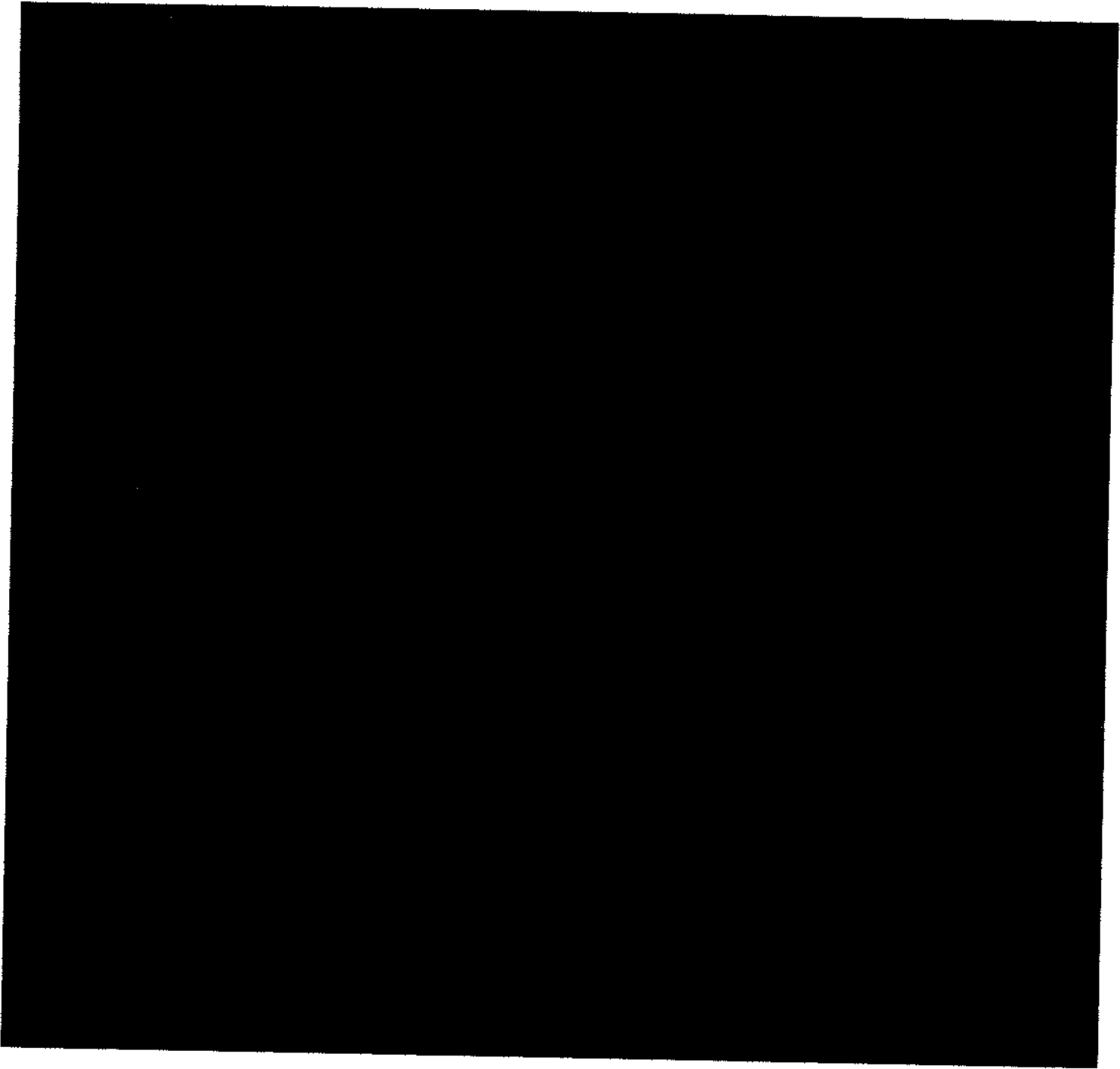


Principle 2: Membership, Independence, Objectivity and Understanding

The Audit Committee should be independent and objective. In addition, each member should have a good understanding of the objectives and priorities of the organisation and of their role as a Committee member. The internal audit service should have the appropriate structure and resources to deliver the expected service.

Membership and Terms of Appointment	
1. Are Audit Committee members appointed for a period not exceeding three years (with the option to extend for another three years)?	
2. Is there a briefing process for new appointees?	
3. Is there a standard letter of appointment for new Committee members and does it include	
<input type="checkbox"/> role of the Audit Committee	
<input type="checkbox"/> duration of appointment and renewal provisions	
<input type="checkbox"/> independence and conflicts of interest	
<input type="checkbox"/> confidentiality	
<input type="checkbox"/> the support and training to be provided	
<input type="checkbox"/> the time commitment involved	
<input type="checkbox"/> performance management arrangements	

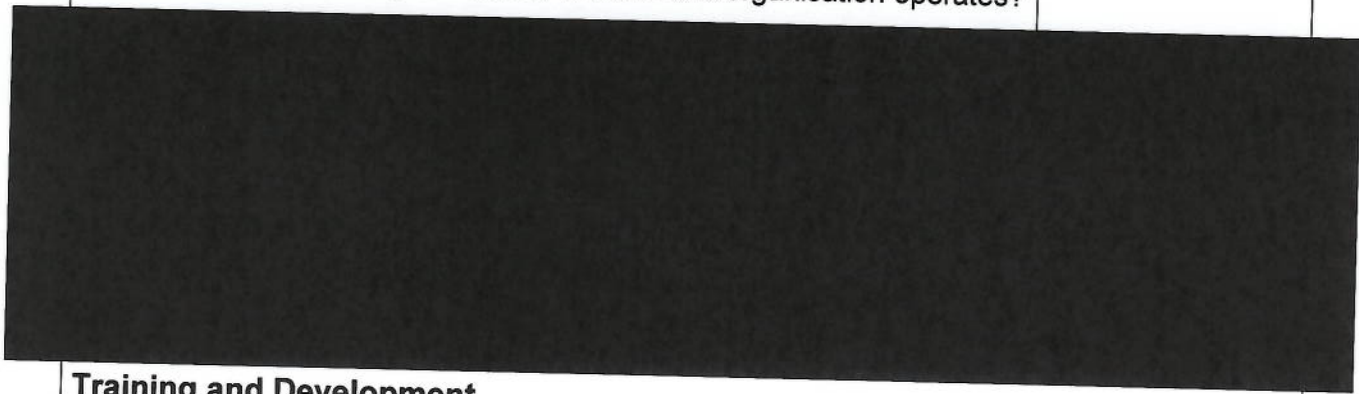
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Principle 3: Skills and Experience

The Audit Committee should collectively possess an appropriate range of skills (skills mix) to perform its functions to the required standard.

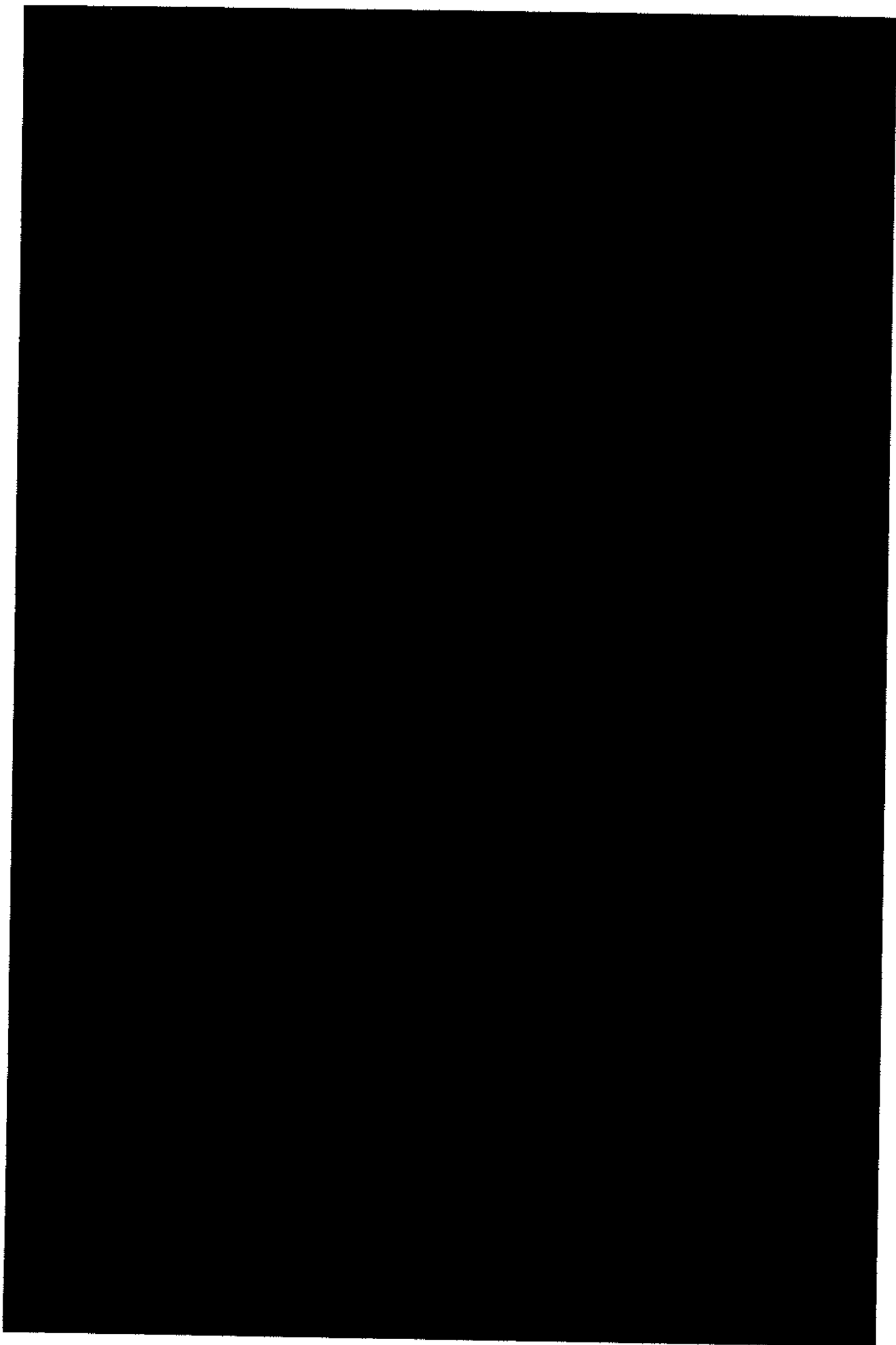
Range of Skills	
1. Have the Audit Committee and Accounting Officer identified and documented the skill set required for Audit Committee effectiveness?	
2. Do the assessment criteria for the Committee members include (or expect members to acquire as soon as possible after appointment): <input type="checkbox"/> Understanding of the objectives of the organisation and current significant issues facing it <input type="checkbox"/> Understanding of the organisation's structure, including key relationships with stakeholders <input type="checkbox"/> Understanding the organisation's culture <input type="checkbox"/> Understanding of relevant legislation or other rules governing the organisation <input type="checkbox"/> Broad understanding of the Government environment, particularly accountability structures and current major initiatives?	
3. Do you as a member of the Audit Committee corporately possess knowledge, skills and experience of: <input type="checkbox"/> Accountancy/finance – with at least one member having recent and relevant financial experience <input type="checkbox"/> Governance, assurance and risk management <input type="checkbox"/> Audit <input type="checkbox"/> Technical or specialist issues pertinent to the organisation's business <input type="checkbox"/> The wider environments, including the government and accountability structures, in which the organisation operates?	

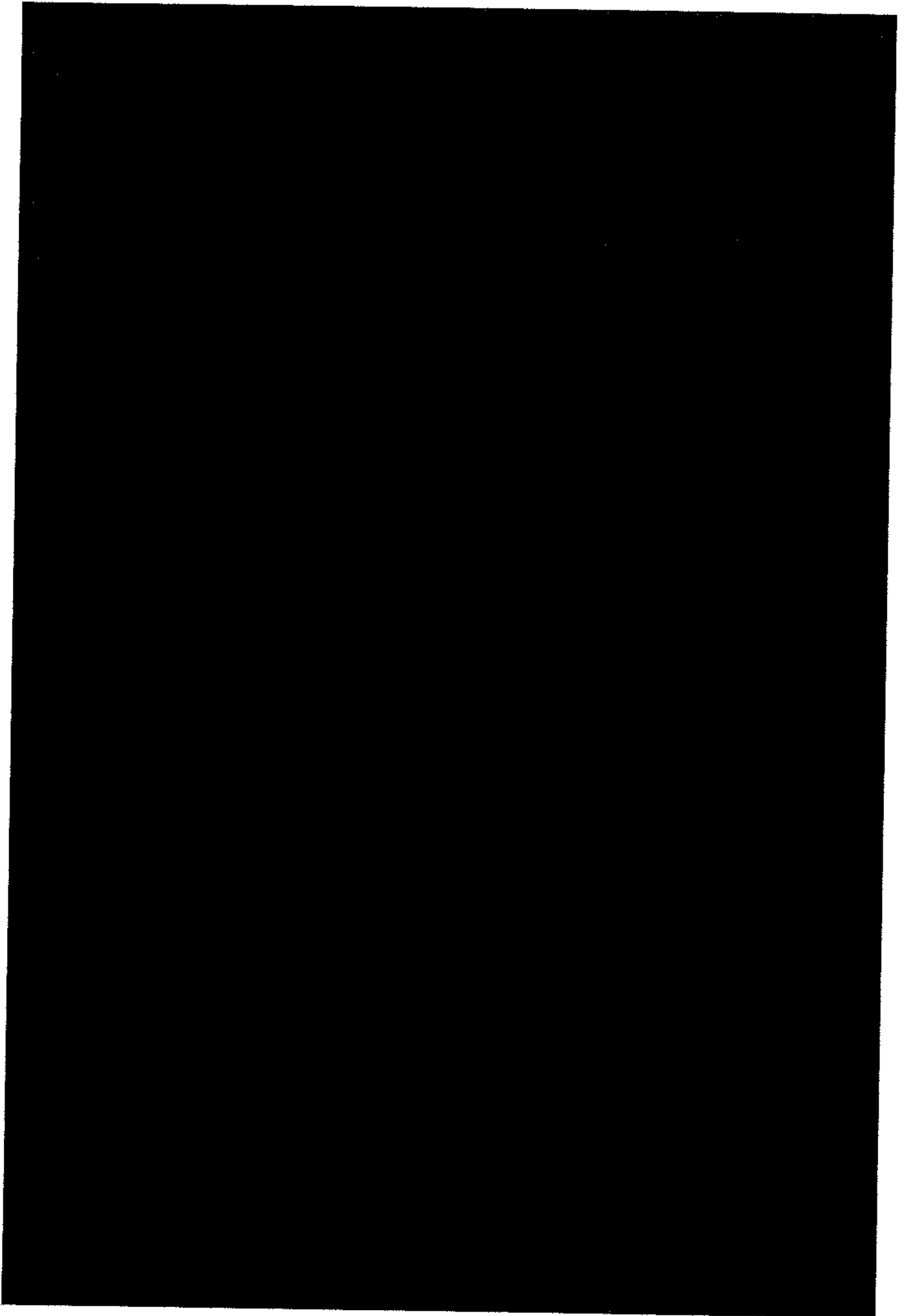


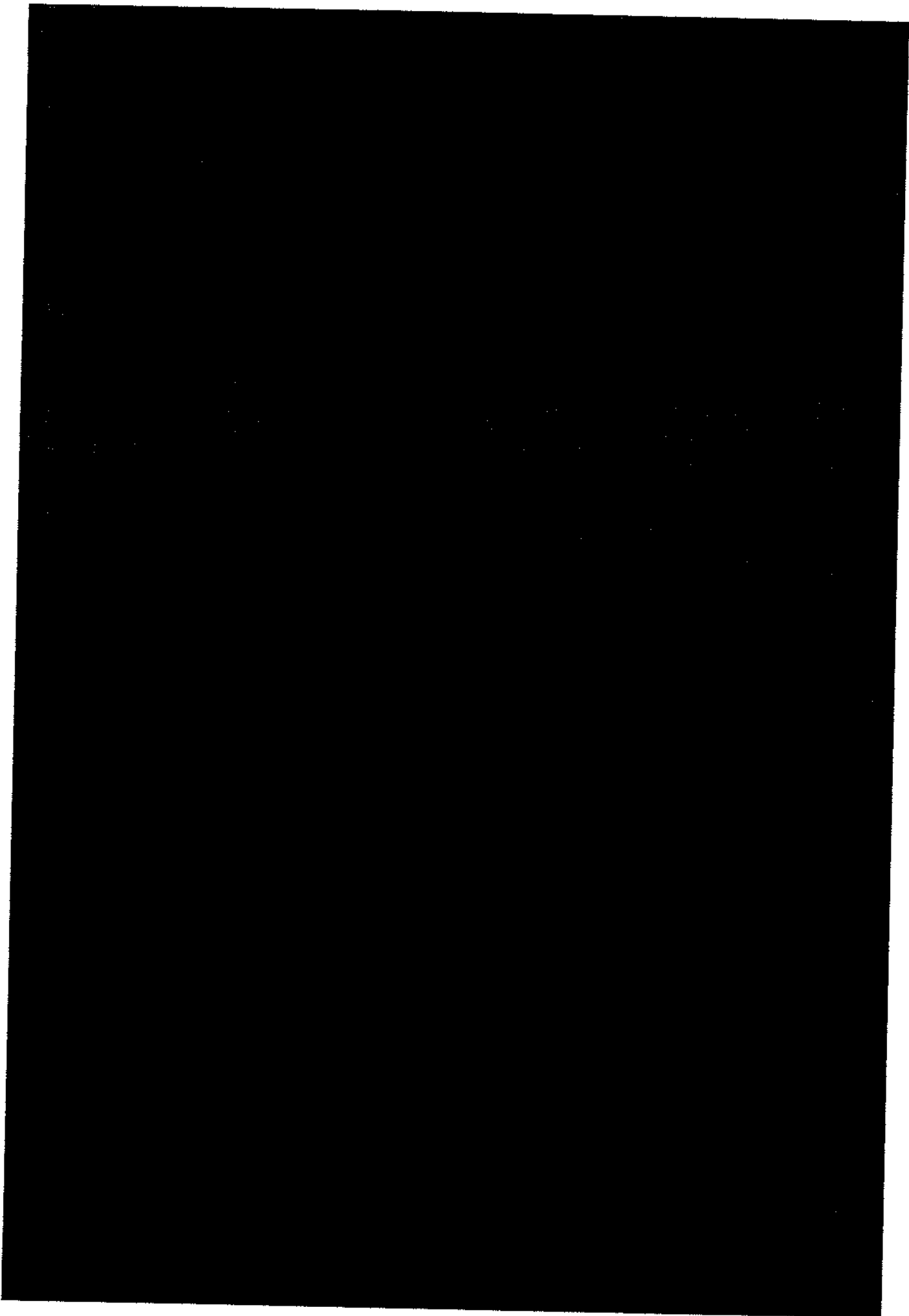
Training and Development

5. Is there a formal induction process (including individually tailored training) for new Audit Committee members?	
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6. Does the Audit Committee and the Chair make recommendations to the Accounting Officer on the Committee's and individual members training needs?	
7. Does the Audit Committee keep up to date with best practice and developments in corporate governance? How is this done?	
Principle 3: Overall Conformance Rating	







Self-review of the Effectiveness of An Garda Síochána's Internal Audit Unit

This Framework includes 5 Principles which are divided into several sub-sections covering key elements of an effective Internal Audit service as follows:

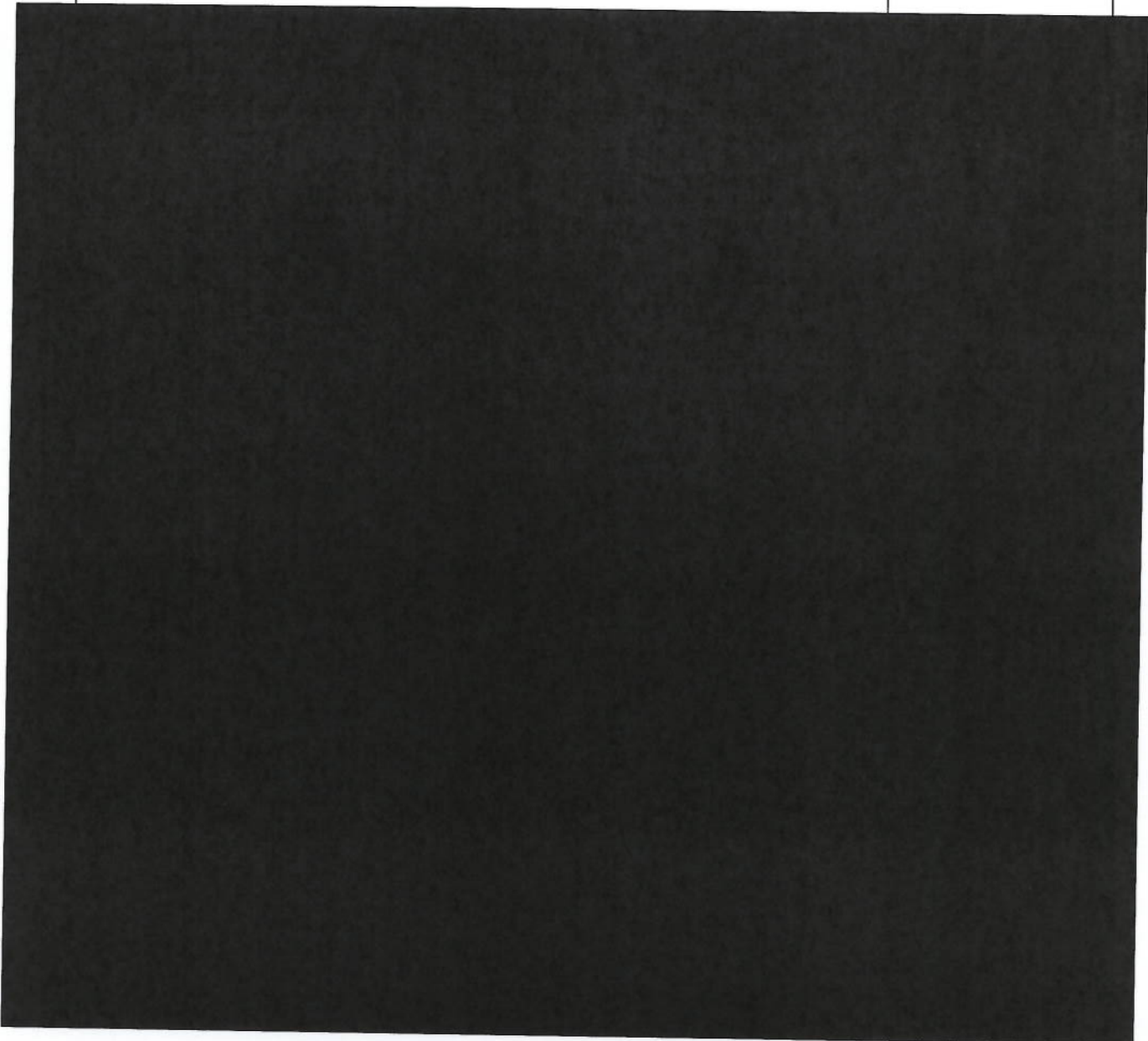
Principle	Key Elements
1. The Role of the Internal Audit Unit	Roles and Responsibilities,
2. Appointment, Independence, Objectivity and Understanding	Appointment, Terms of Appointment,
3. Skills and Experience	Range of Skills, Access to Additional Skills, Training and Development, Resourcing, Performance Management,
4. Scope of Work	Financial Reporting
5. Communication	Effective communication with the Board, the Audit Committee, the external auditor, and other stakeholders

Principle 1: The Role of the Internal Audit Unit

The Internal Audit Unit fulfills an important role in the governance framework of an entity by providing the executive board/Commissioner with independent assurance and advice.

The Internal Audit Unit must have a purpose and there must be an understanding of their positioning, with appropriate status, clarity of role and independence to fulfill its professional remit.

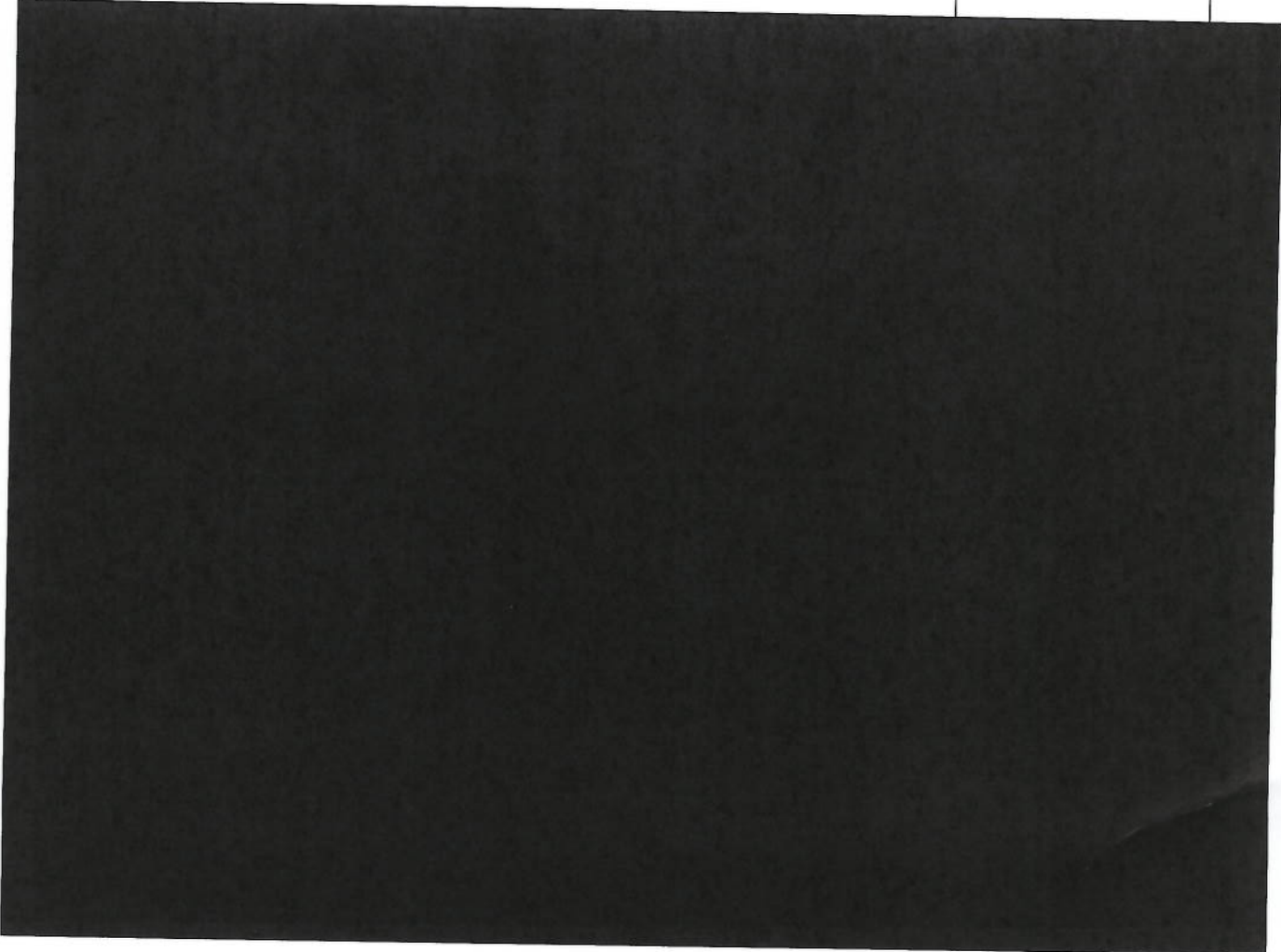
1. Are you aware of the written Charter, setting out the roles and responsibilities of the Internal Audit Unit and its members?	
2. Have the Internal Audit Unit roles, responsibilities and operations been communicated to all members?	

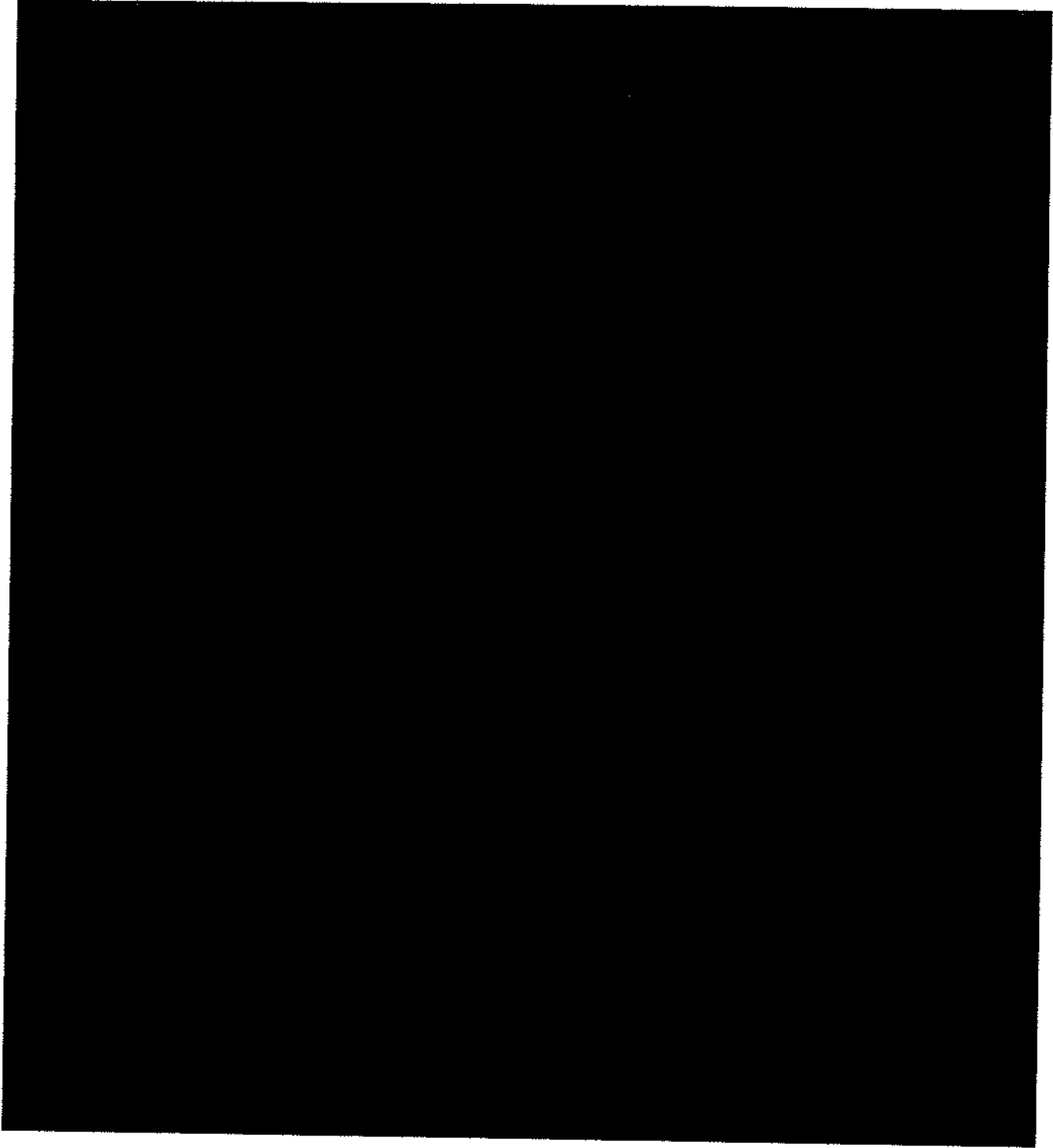


Principle 2: Appointment, Independence, Objectivity and Understanding

The Internal Audit Unit should be independent and objective. In addition, each member should have a good understanding of the objectives and priorities of the organisation and of their role as an Internal Audit member. The Internal Audit service should have the appropriate structure and resources to deliver the expected service.

Terms of Appointment	
1. Is there a briefing process for new appointees?	
2. Is there a standard letter of appointment for new members and does it include <input type="checkbox"/> role of the Internal Audit Unit <input type="checkbox"/> duration of appointment and renewal provisions <input type="checkbox"/> independence and conflicts of interest <input type="checkbox"/> confidentiality <input type="checkbox"/> the support and training to be provided <input type="checkbox"/> the time commitment involved <input type="checkbox"/> performance management arrangements	





Principle 3: Skills and Experience

The Internal Audit Unit should collectively possess an appropriate range of skills (skills mix) to perform its functions to the required standard.

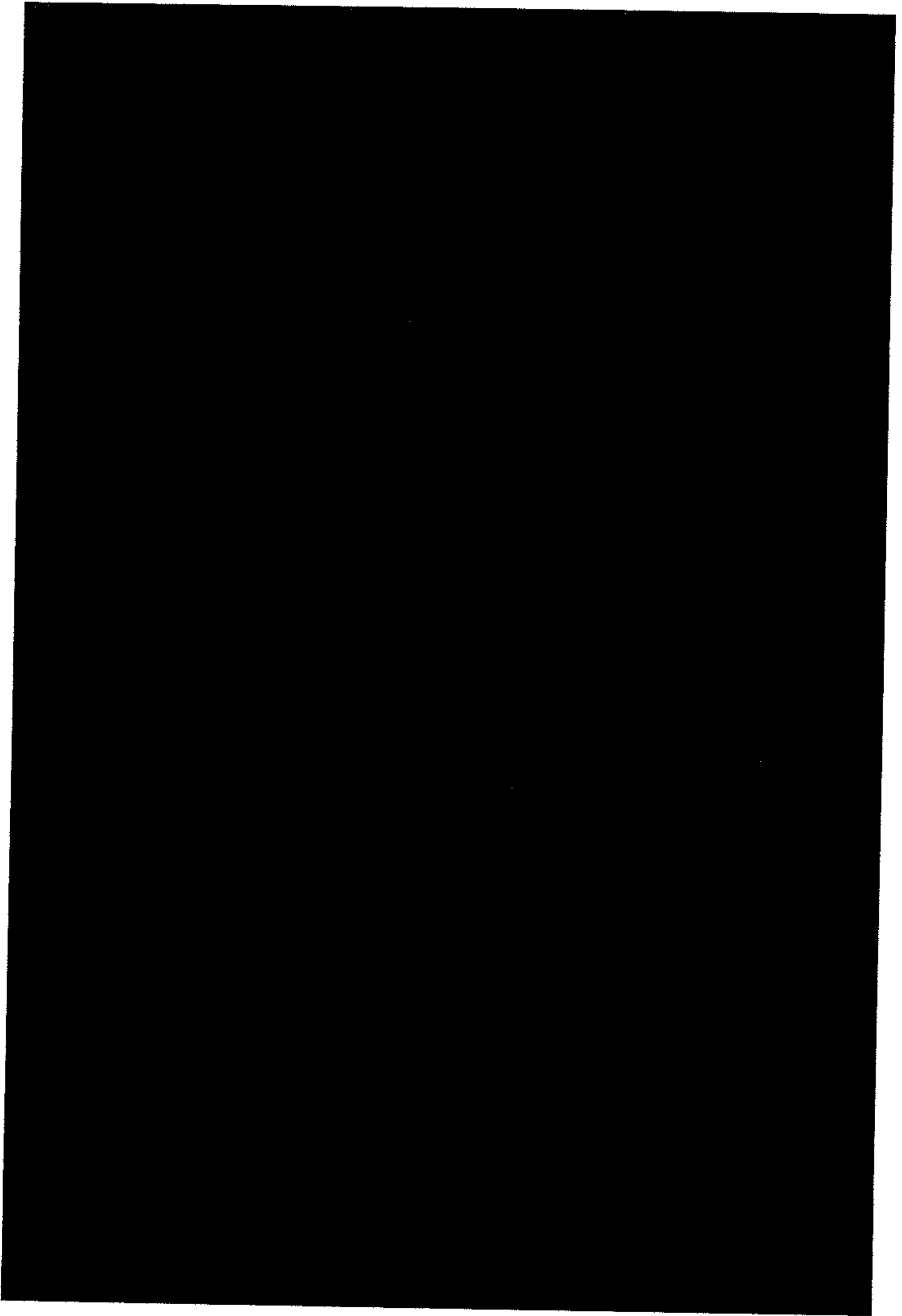
Range of Skills	
1. How well does Internal Audit's staffing reflect its roles and responsibilities?	
2. Do the assessment criteria for the Internal Audit members include (or expect members to acquire as soon as possible after appointment): <input type="checkbox"/> Understanding of the objectives of the organisation and current significant issues facing it <input type="checkbox"/> Understanding of the organisation's structure, including key relationships with stakeholders, and aware of reporting lines <input type="checkbox"/> Understanding the organisation's culture <input type="checkbox"/> Understanding of relevant legislation or other rules governing the organisation <input type="checkbox"/> Broad understanding of the Government environment, particularly accountability structures and current major initiatives?	
3. Do you as a member of the Internal Audit team possess knowledge, skills and experience of: <input type="checkbox"/> Accountancy/finance – (with at least one member having recent and relevant financial experience) <input type="checkbox"/> Governance, assurance and risk management <input type="checkbox"/> Audit <input type="checkbox"/> Technical or specialist issues pertinent to the organisations business <input type="checkbox"/> The wider environments, including the government and accountability structures, in which the organisation operates?	

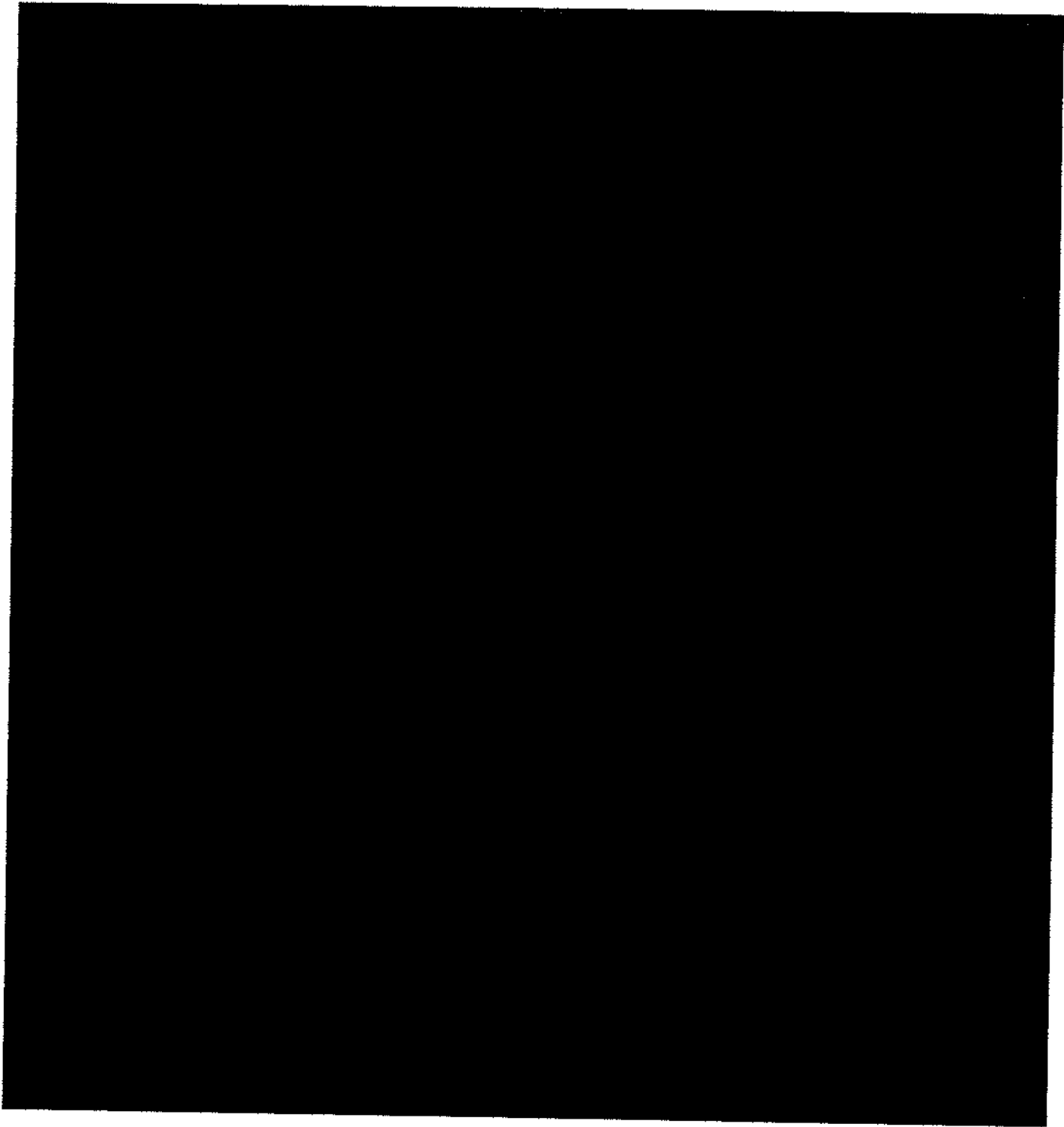


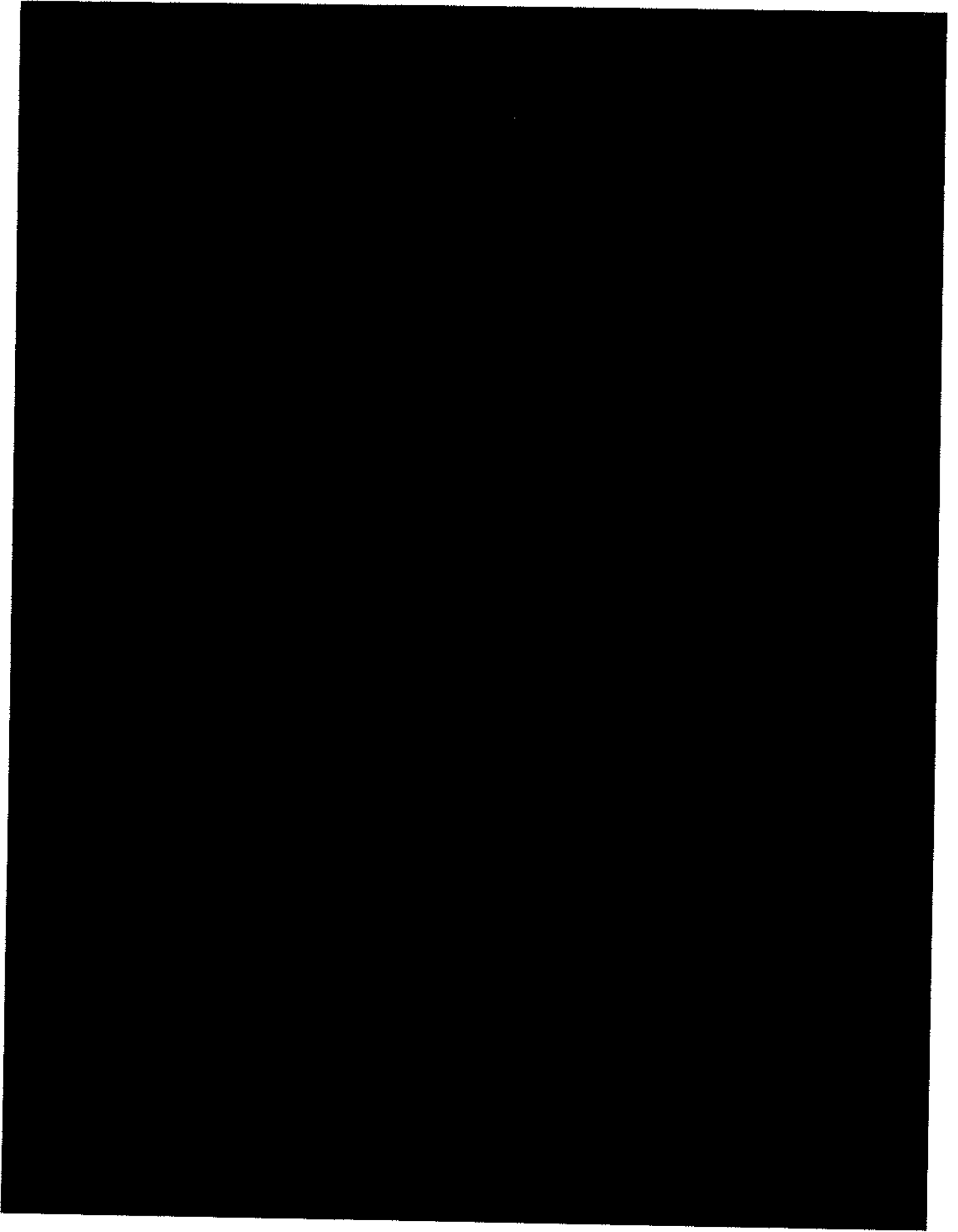
Training and Development

5. Is there a formal induction process (including individually tailored training) for new Internal Audit team members?	
6. Are reviews of the staff mix and competencies completed periodically to ensure appropriate levels of skill are maintained?	

7. Is a training log maintained by each Internal Audit team member?	
8. Does the Head of Internal Audit make recommendations to the Accounting Officer on the individual members training needs?	
9. Does the Internal Audit team keep up to date with best practice and developments in corporate governance? How is this done?	
Resourcing	
10. Is Internal Audit sufficiently resourced (in terms of staff and budget available) to deliver the approved plan?	
11. Are resources deployed effectively to deliver the approved plan?	
12. Is there a Recruitment strategy in place to ensure that all staff has the appropriate intellectual qualities, personal attributes, skills, knowledge and qualifications?	
13. Is there a succession plan to ensure that senior vacancies are filled promptly by appropriately qualified staff?	
Performance Management	
14. Are appropriate personnel management and development procedures in place within internal audit including: <ul style="list-style-type: none"> <input type="checkbox"/> Written Job descriptions <input type="checkbox"/> Recruitment procedures <input type="checkbox"/> Training and continuing education arrangements <input type="checkbox"/> Personal objectives setting and performance appraisal 	







[Redacted]

From: [Redacted]
Sent: 23 January 2017 14:13
To: Kelly, Niall

Hi Niall,

I was wondering where you would suggest is best for us to park tomorrow?

Thanks

[Redacted]

[Redacted]

Senior Consultant
KOSI Corporation Ltd

Tel: [Redacted]

Web: www.kosicorp.com

Email: [Redacted]

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[REDACTED]

From: [REDACTED]
Sent: 25 January 2017 14:58
To: Kelly, Niall

Good afternoon Niall,

Our office has informed me that you called this afternoon. Unfortunately I will be held up in meetings for the rest of today.

I will be on e-mail if you wish to drop me a quick line.

Thanks

[REDACTED]

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