An Garda Síochána

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



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

Teileafón/Tel: (046) 9036350

Bí linn/Join us



Láithreán Gréasain/Website: www.garda.ie

Ríomh-phoist:/Email: foi@garda.ie

Re: Freedom of Information Request FOI-000319-2019 Request Part-Granted

Dear

I refer to your request, dated and received on 13th July, 2019 which you have made under the Freedom of Information Act 2014 (FOI Act) for records held by An Garda Síochána. I further refer to the clarification of your request received at this office on the 7th August, 2019 accordingly your request has been amended and will commence from this date.

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:

Original Request:

Copies of all internal audit reports carried out by or on behalf of An Garda Síochána in the period from 1st January 2019 to date.

Amended Request:

I wish to revise my request, for copies of the following internal audit reports please?

- Audit of Overtime and Allowances
- Review Audit ICT Directorate Payments Process
- Audit of Property and Exhibit Management System 2 (PEMS2)
- Report to the Commissioner in relation to Financial Controls in 2018

I wish to inform you that I have decided to part-grant your request on the 30th September 2018.

The purpose of this letter is to explain that decision.

1. Findings, particulars and reasons for decision

Upon receipt of your request, a search was conducted in Garda Internal Audit Section (GIAS) and a number of records have been identified in this regard. The audits contain information relating to human resources, finance and procurement matters. However, in addition to this type of information, the audits also make reference to operational policing matters.

The first audit sought by you relates to:

• Audit of Overtime and Allowances

I wish to advise you that I am part-granting the release of this audit, a copy of which is attached herewith. A number of redactions have been applied to this audit

Part 1(n) of Schedule 1:

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. As a result, the FOI Act excludes operational policing business as opposed to the defined administrative processes of An Garda Síochána.

The operational elements of the audit are considered out of the scope of the FOI Act insofar as the Garda organisation is concerned and are therefore not provided in accordance with Part 1(n) of Schedule 1 of the FOI Act. This information has been redacted accordingly.

Section 42 - Restriction of Act

In addition to the above exemption, certain information contained in the *Audit of Overtime and Allowances* is being refused under section 42(2)(b)(i-vi) of the FOI Act which states:

- 42. This Act does not apply to—
 - (b) a record held or created by the Garda Siochána that relates to any of the following:
 - (i) the Emergency Response Unit;
 - (iii) the Special Detective Unit (SDU);
 - (iv) the witness protection programme sponsored by it;
 - (v) the Security and Intelligence Section;
 - (vi) the management and use of covert intelligence operations;

The second audit sought by you relates to:

Review Audit ICT Directorate Payments Process

I am to advise you that I am part-granting the release of this audit and I herewith attach same. A schedule of records for each audit is also attached. This outlines the reasons for redactions.

Part 1(n) of Schedule 1:

As previously advised, 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.

A number of the pages within this audit contains information regarding specific projects currently being conducted by IT and this information is considered out of the scope of the FOI Act insofar as the Garda organisation is concerned and are therefore not provided in accordance with Part 1(n) of Schedule 1 of the FOI Act.

In this regard, I have applied redactions to some of the information contained herein as I deem it to be outside the scope of the FOI Act insofar as An Garda Síochána is concerned.

The third audit sought by you relates to:

Audit of Property and Exhibit Management System 2 (PEMS2)

Part 1(n) of Schedule 1:

As previously advised, 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.

A significant number of the redactions have been applied to this audit as the information contained herein refers to specific management of property and exhibits held by An Garda Síochána and this information does not relate to human resources, finance or procurement matters but rather operational matters. Therefore, I am withholding this information as I deem it to be out of the scope of the FOI Act insofar as the Garda organisation is concerned.

Section 32 - Law enforcement and public safety

In addition to the above, Sections 32(1)(a)(ii)(iii) and (ix) (Law enforcement and public safety) is also applicable to the certain records contained in this audit. I have decided that the release of the names of the Garda Stations who were the subject of this audit could prejudice or impair the investigation of offences by An Garda Síochána in accordance with Section 32 of the FOI Act (as shown below). The functions of An Garda Síochána are, in the main, directed towards the prevention, detection and investigation of criminal activities and as such the information contained within an Audit report will refer to internal operational systems in place to carry out those functions. It is therefore not in the public interest to impair or prejudice Garda functions by releasing information under the FOI Act which could reasonably be expected to harm an

investigation, put at risk the public safety and the security of these stations and the property held within them.

I am of the opinion that it is reasonable to expect that the general publication of information relating to Garda operational activities could be detrimental to investigations, individuals and the public interest. It is not the purpose of the FOI Act to prejudice the ability of An Garda Síochána to carry out its functions.

As a result of these genuine and reasonable concerns the release of certain records will be excluded under Section 32 of the FOI Act which states:

Section 32 - Law enforcement and public safety

- 32. (1) A head may refuse to grant an FOI request if access to the record concerned could, in the opinion of the head, reasonably be expected to—
 - (a) prejudice or impair -
 - (ii) the enforcement of, compliance with or administration of any law,
 - (iii) lawful methods, systems, plans or procedures for ensuring the safety of the public and the safety or security of persons and property.
 - (ix) the security of a building or other structure or a vehicle, ship, boat or aircraft, or

Harm Test

Section 32 requires a Harm Test to be carried out as part of the decision making process. The risk of harm being thrust upon a member of An Garda Síochána should not be underestimated. The risk of evidence being tampered with, physical harm to the service provider and criminal damage to the buildings and premises used to house seized vehicles or evidence is increased through the publication of detailed information contained within the Audit. I am of the opinion that it is both reasonable and responsible to have their details withheld from the public for the protection of persons assisting An Garda Síochána in the execution of their operational duties.

The fourth audit sought by you relates to:

Report to the Commissioner in relation to Financial Controls in 2018

Part 1(n) of Schedule 1

As previously advised, 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.

A number of the pages attached within this audit contains information that is considered out of the scope of the FOI Act insofar as the Garda organisation is concerned and are therefore not provided in accordance with Part 1(n) of Schedule 1 of the FOI Act.

In this regard, I have applied redactions to some of the information contained herein as I deem it to be outside the scope of the FOI Act insofar as An Garda Síochána is concerned.

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-000319-2019.

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: BOFIIE2D

You must ensure that your FOI reference number (FOI-000319-2019) 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.

ACTING ASSISTANT PRINCIPAL

Yours sincerely,

MARIA BRODIGAN

FREEDOM OF INFORMATION OFFICER

SEPTEMBER 2019

Schedule of records - Overtime and Allowances

| | Requester Name: | er Name: | File Re: FOI-000319-2019 | 19-2019 | |
|---------|---|-----------|---|-------------------------|---------------------------------|
| Page No | Description of document | Deletions | Relevant Section of FOI Acts | Reason for Decision | Decision Maker's decísion |
| 1-2 | Overtime and Allowances - Cover page and correspondence control | 0 | | | Grant |
| 3-4 | Table of contents | 0 | | | Grant |
| 5-8 | Executive Summary | 8 | Part 1(n) of Schedule 1 | Out of Scope | Part-Grant |
| 9-28 | Audit Report | 6 | Part 1(n) of Schedule 1 | Out of Scope | Part-Grant |
| 29-40 | Appendix 2 - Analytical Procedures and Review | 14 | Section 42 | Restrictions of the Act | Part-Grant |
| | | | Total number of pages | | 40 |
| | | | Total number of pages for full release | | 24 |
| | | | Total number of pages for partial release | | 16 |
| | | | Total number of pages being withheld | | 0 |

AUDIT REPORT



Audit of Overtime and Allowances

September 2018

Correspondence Control

Sent for Management Response:

Date: 22/08/18

Management Response Received:

Date: 02/04/19

Final Report Peer Reviewed:

Date: 03/04/19

Final Report sent to: Office of the Garda Commissioner

Office of the CAO

Date: 04/04/19

Report sent to Audit and Risk Committee

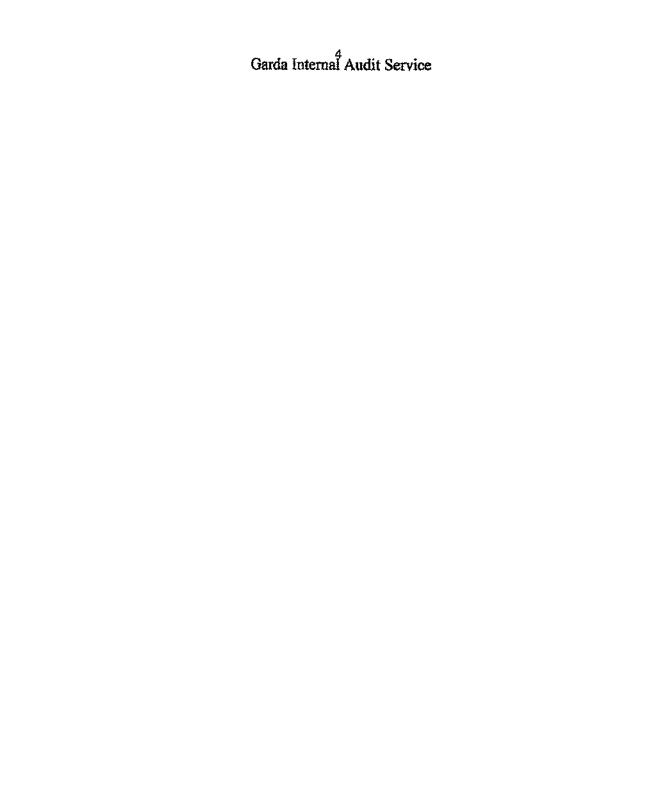
Date: 27/08/18

Discussed at meetings of the Committee on 05/09/18, 06/12/18 and 06/03/19

Report Sent to C&AG

Date: 19/07/19

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1 - Executive Summary

1.1 - Background

The mission of the Garda Internal Audit Service (GIAS) is to have in place best internal financial control, internal audit and risk management strategies in support of the objectives of An Garda Síochána and of the Commissioner as accounting officer.

The audit was performed by GIAS as an independent, objective assurance and consulting activity designed to add value and improve the organisation's operations.

The objective of this audit was to provide reasonable assurance to the Garda Commissioner regarding the adequacy or otherwise of the systems of internal control in An Garda Siochána relating to the awarding of overtime and allowances.

Annually, overtime ranks as one of the most significant expenses for An Garda Síochána and the inadequate or weak management of overtime can make a big difference to low morale As the system for deployment of staff and control of overtime and allowance is paper based, analysis is difficult and impedes proper planning of activities without recourse to overtime.

1.2 - Audit Opinion

GIAS can provide limited assurance regarding the effective management and control regarding the awarding of overtime and allowances. In relation to specific audit objectives GIAS can provide;

Reasonable Assurance that there are effective controls in place regarding compliance to emerging taxation issues. This represents low risk.

Limited Assurance regarding the operational effectiveness of the internal control environment in relation to the awarding of overtime and allowances and ensuring that that such overtime and allowances is kept the minimium required and are in line with budgets.. This represents medium risk.

Main Findings

Drivers of Overtime

GIAS is of the view that there are two fundamental drivers of overtime, namely;

 The paper based system for recording and sanctioning overtime which makes it difficult to have oversight of the work patterns by individual and by day so that alternatives can be considered.

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 The significant and disproportionate percentage of total income represented by overtime and allowances creates a dependency on such sources of income and drives members reliance on overtime as part of the organisations culture.

Garda and Sergeant Overtime

Volume Related Overtime Increase¹

The total amount paid relating to general overtime was €125m in 2017 representing an increase of €39m (31%) from 2016. A significant driver is the increase in overtime is activity. There was a 25% increase in overtime hours claimed in 2017 when compared to 2016 (3.56m hrs in 2017 to 2.7m in 2016).

Inspectors Overtime

Volume Related Overtime Increase

The total amount paid relating to Inspector's overtime was €6.4m in the 2017 period, which is an increase of €1.7m (27%) from the 2016 period. A significant driver in this increase was activity, as overtime hours relating to Inspectors increased by 21% when compared to 2016 (148k hrs in 2017 to 116k in 2016).

Parading Time

The quarter hour parading time negotiated as part of a pay deal in December 2016 became effective on 1st January 2017. The total increase in overtime was €41. (€39m + €1.7 m). While it is difficult to estimate the cost of the parading time with certainty, we have developed a model that calculated the cost at approximately €21m in a full year accounting for approximately half of the €41m increase on the 2016 spend.

Price Related Overtime Increase

The Labour Court also made recommendations relating to pay restructuring within An Garda Síochána. The primary price related impact on overtime was that rent allowance is now categorised as pay. This resulted in a consequential increase in the rates of overtime.

Pay related increases, awarded in 2017, also resulted in consequential increases in overtime rates.

This means that the requirement for a supplementary estimate to cover these additional costs was inevitable.

¹ This excludes overtime payments relating to inspector's overtime.

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Internal Control Environment

Taxation Compliance

In the course of this review gaps were identified in the internal control environment specifically relating to the area of taxation compliance. A significant area of audit concern relates to the taxation implications arising from medical benefits received by Garda Members. These members can avail of the services of General Practitioners in a personal capacity. These benefits do not relate to cases of Injury on Duty.

Currently, income tax is not being applied by An Garda Síochána to any benefit arising from the costs relating to the provision of these medical services. Arising from the findings of this audit, GIAS in July 2018 informed tax agents to An Garda Síochána of a potential tax liability. These agents informed the Office of the Revenue Commissioners.

Performance Audit Analysis

Weekend/Public Holiday Members Allowances

In the course of the audit a significant focus was attributed to the awarding of allowances relating to the provision of policing services at the weekend. The awarding of allowances for the provision of policing services on Sundays and public holidays cost €52.6m and €14.7m respectively in 2017. On a daily basis the payments for these allowances are in excess of €1m per day.

Volume Related Overtime

A significant driver in the increase in overtime is activity. There was a 25% increase in overtime hours claimed in 2017 when compared to 2016 (3.7m 2017, 2.8m 2016). It is estimated that roughly half of the increase in hours relates to the 15 minutes parading time recommended by the Labour Court. However this still leaves the other half, approximately 12.5% increase in hours compared with 2016, to be explained. The activity related drivers that necessitate members to perform such additional duty require more detailed identification and justification.

• Weekend/Public Holiday Garda Staff Overtime & Allowances
The total payments, in 2017, for overtime and allowances that related to
weekends and public holidays was €1.5m (€675k overtime, €702k
weekends/public holidays).

Clerical Allowances

In 2017, there were 232 members performing clerical related duties. The redeployment of these personnel to front line policing services, if it resulted in a full displacement of overtime for these hours could result in an opportunity cost estimated at up to €14.9m (11.3%)².

² Based upon 232 FTE multiplied by 1,800 working hours per annum.
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1.3 - Principal Audit Recommendations

Priority 1

- The taxation implications of the Doctors of Choice scheme should continue to be reviewed, discussions must continue with the Revenue Commissioners to ensure that any emerging taxation compliance issues are promptly resolved. All outcomes from these discussions must be appropriately documented.
- Financial reporting of medical expenses of €2m per year was not classified as
 payroll related expenditure relating to non-operational medical expenditure.
 This misclassification should be corrected in the 2018 Appropriation Account
 and a note provided in relation to previous years.
- 3. There is a significant requirement to enhance the management and oversight of overtime. The recording, monitoring and control of overtime should be the responsibility of dedicated personnel with the relevant financial and managerial skills set/ training at Divisional level in line with the Divisional Model of Policing currently being piloted in Five Divisions.
- 4. There is evidence of consistent non-compliance with the European Working Time Directive by a significant number of members.
- The audit found instances of attendance at different locations relating to the same time periods by a small number of members and consequential claiming of duplicate salary and allowances for the same time period. This is incongruous and should be subject to further review.

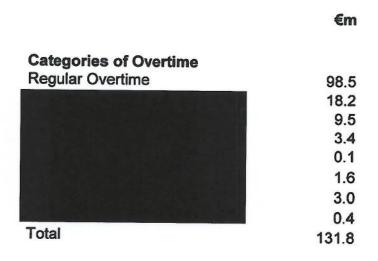
2 - Audit Report

2.1 - Introduction

The cost of Garda overtime and allowances in the 2017 period was €297m.

The main changes in 2017 effecting overtime and allowances paid relate to movements in overtime, including the 15 minute parading time which is paid as overtime on each tour of duty with effect from 1st January 2017, and the subsuming of rent allowance into pay. The total cost of the 15 minute parading time is estimated as costing €21m in 2017. In 2016, the Labour Court recommended, as a component of pay restructuring within An Garda Síochána, that rent allowance was to be categorised as pay. This resulted in a decrease of €49.6m in 2017 in rent related allowances when compared to 2016. However, there was only a marginal increase (4%) in spending when compared to 2016. This decrease has been counteracted by the increase in pay resulting in increases primarily relating to overtime and Sunday allowance (€41m and €5.3m respectively). The significant increase in overtime arises from upward pressures relating to both volume and price. However, the activity/volume related increases are deemed unsustainable at 25%. The report recommends corrective actions in order to achieve effective controls and the opinions of management on the findings have been sought and incorporated in the final audit report.

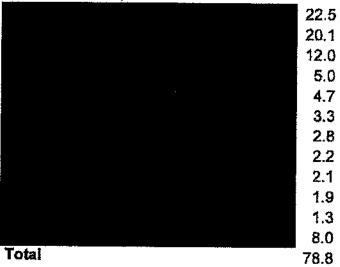
The Department of Public Expenditure and Reform, Spending Review (June 2018)³ identified the main categories of overtime in 2017 as;



³ Department of Public Expenditure and Reform (June 2018); Overtime Spending in An Garda Siochana, Efficiency and Control.

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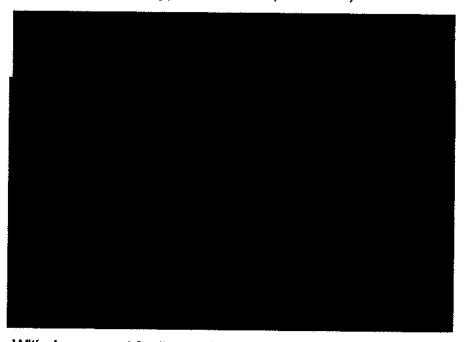
Analysis Of Regular Overtime



(80% of regular overtime relates to the above categories & the balance relating to specialist, administration or support units)

The DPER Report (June 2018) lists the drivers of overtime (page 25) as;

Events
 Number of events/visits
 Visit locations
 Alternative supports available (Reservists)



With due respect for the work undertaken by the DPER staff and the analysis in their Report (July 2018), it is the view of GIAS that the above issues are not the fundamental drivers of overtime and allowance expenditure. Audits currently being undertaken in relation to Deployment of Human Resources and Absence and Attendance

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Management indicate that actively managing employees' time and attendance, avoiding surprises and preparing for the future can reduce expense and improve morale.

The Office of the C&AG, in its Report on the Accounts of the Public Service 2017 concludes that, with regard to the management of overtime expenditure in an Garda Siochána, 'Management practices to control the overtime budget in 2017 were ineffective' (7.32).

Due to the manual nature of the paper based system for recording time and attendance, there is a risk employees are not reporting their time accurately. There is also no ability to turn employee time data into reports that can be analysed to identify issues and trends or to make organisational decisions. During this Audit GIAS were unable to isolate work patterns on a daily basis because only the totals from the A85 form are inputted to the Core System. Calculating workforce costs is very difficult when using paper or manual methods to track time and attendance. Knowing where time-related workforce costs occur would provide valuable information to use for making decisions on changes required. It is likely that the RDMS will improve this situation and make it easier to analyse work patterns and identify spare capacity which could be redirected in order to reduce the necessity for regular overtime. Further recommendations will be made in the audit reports currently in gestation.

Whille demands for our services will always exist and will fructuate from time to time. It is how we deploy our resources and the systems of control over deployment of staff to meet these almost infinite demands that is the fundamental driver of overtime and allowances. As a result of the poor controls over these systems and because overtime and allowances represents such a large proportion of the majority of our employees total income, there will be upward pressure on overtime and allowances. The old adage of Parkinsons Law that "work expands to fill the time available" or the overtime and allowance budget available, is very true in this case.

2.2 - Audit Scope and Methodology

Audit Scope:

1 - Audit Certification Scope:

This audit examined the operational effectiveness of the internal control environment regarding the award of overtime and allowances within An Garda Síochána.

2 - Performance Audit Scope:

This audit reviewed the award of overtime and allowances regarding the attainment of economy, efficiency and effectiveness relating to the allocation of resources and the discharge of functions.

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Audit Methodology:

The audit approach was an overall organisational risk based audit approach to the awarding of overtime and allowances within An Garda Síochána.

The full payroll data for 2017 was obtained for analysis from the Finance Section and PSSC/ National Shared Services Office. This data was analysed using computer aided audit techniques and IDEA and Excel software.

The audit testing required a review of payroll expenditure specifically relating to overtime and allowances paid in the period from 1/1/2015 – 31/12/2017 relating to:

Members Allowances 011003 – 011053

Garda Staff Allowances 011057 - 011095

Overtime 012001 – 012005

2.3 - Compliance to Taxation Regulations

Expected Control: That An Garda Siochána is fully compliant with taxation legislation and a policy is in place accompanied by robust procedures to identify emerging taxation compliance issues.

Audit Finding:

The total non-operational personal medical benefits received by members is €11.25m relating to the last 6 years of assessment (2012-2017). Issues in relation to taxation compliance, in terms of the BIK implications for reimbursing Garda Members for medical services provided by General Practitioners, first came to the attention of An Garda Síochána in 2011. This arose due to a Revenue Audit; it was recommended that this practice should cease.

Following further discussions on the issue with the Executive Director of Finance an agreement was reached where Revenue Commissioners guidelines indicated that benefits received by members, from an in-house medical plan where the General Practitioner (GP) is remunerated upon the basis of retainer, should not be treated as a taxable benefit in kind. Following this agreement An Garda Síochána proceeded with engaging a panel of doctors under a retainer fee system. This process was not received well by GP's and the Executive Director of Finance was unable to implement the agreed recommendation. The Executive Director of Finance did however introduce remuneration of GP's under the current "Doctor of Choice Scheme". This is calculated on a performance basis relating to the number of consultations performed. The practice of paying members directly ceased with the introduction of this scheme. This medical plan is not available for Garda Staff.

Audit Conclusion:

Independent tax advice received by GIAS indicates that there is a benefit in kind payroll tax exposure for An Garda Síochána in relation to any payments made to GP's on behalf of members under the "Doctor of Choice Scheme". GIAS are of the opinion that the agreed practice in relation to the retainer system for GP's is not practical and presents huge risks in terms of efficiency and effectiveness.

Tax agents to An Garda Síochána who are engaging with the Revenue Commissioners, have indicated that Revenue Officers expressed the view, that the scheme as operated should be in compliance with the agreement in 2011.

Audit Recommendation (Priority 1)

The taxation implications of the Doctors of Choice scheme should continue to be reviewed, Discussions must continue with the Revenue Commissioners to ensure that any emerging taxation compliance issues are promptly resolved. All outcomes from these discussions must be appropriately documented.

Management Response

As indicated in my correspondence of 18 February 2019 Revenue Commissioners indicated that the scheme, as it currently operates, should be in compliance with arrangements that were agreed with the Revenue Commissioners in 2011. I continue to have concerns that this scheme has been included in this audit, given that it represents neither overtime or an allowance payment. Accordingly, my view remains that consideration of this scheme under the current review is inappropriate.

GIAS Note: The consideration of benefits in kind is in line with the Terms of Reference agreed with the Auditee in advance of this audit.

Provision of Un-Vouched Round Sum Allowances

Audit Finding:

An agreement with the Office of the Revenue Commissioners specified that the total non-taxability of un-vouched round sum allowances was not acceptable. Therefore, the Office of the Revenue Commissioners agreed that the following position as outlined below should be adopted with effect from the 1st January 2012:

Table 1: Un-vouched Allowances in 2017

| Allowance | 2017 Expenditure | % Taxable | |
|--------------------------|------------------|-----------|--|
| Uniform Allowance | €2,581,261 | 40% | |
| Detective Allowance | €2,505,131 | 40% | |
| Boot Allowance | €1,964,255 | 40% | |
| Plain Clothes Allowance | €1,577,317 | 100% | |
| Juvenile Liaison Officer | €186,692 | 40% | |

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Audit Conclusion:

Audit inspection has identified that the provision of these allowances are in compliance with this agreement.

2.4 - Performance Auditing/Value for Money

Expected Control: That adequate controls are in place to ensure that overtime and allowances are controlled in line with Garda Code, policing needs and that this represents value for money spent.

Sunday Allowance.

Sunday allowance is an allowance which compensates for the anti-social aspect of working on Sundays. When a Garda Officer is rostered to work on Sunday the allowance equates to approximately time and a half for the eight hours worked. When a Garda Officer is not rostered for duty on that day but is requested to do so, then this allowance equates to approximately double time for the exact number of hours worked.

As members are normally required to work 5 Sundays in a 10-week roster, or 26 Sundays in a year, Sundays worked in excess of 26 are equivalent to overtime. The cost of the Sunday Allowance in excess of 26 weeks in 2017 was €14,543,313 (28% of total Sunday Allowance or 27% based on hours worked).

During 2017, 12,480 Garda Officers (84%) worked on at least one Sunday. One member worked every Sunday, 371 members worked between 30 and 40 Sundays in 2017 and 2299 members worked between 27 and 30 Sundays.

The total cost of Sunday allowance in 2017 was €52,676,560.

Saturday Allowance

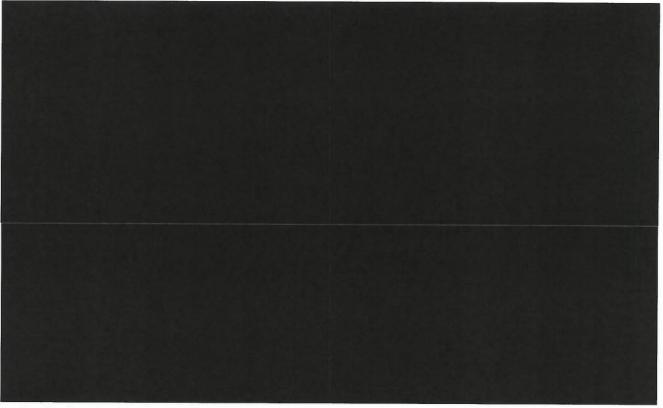
Saturday allowance is a small extra allowance (€15.54 per day) in recognition of the anti-social aspect of working on a Saturday. Saturday allowance is categorised as rostered or non-rostered. Non-rostered Saturday work can also accrue overtime payments.

Table 2: Rostered and Non-Rostered Saturdays Worked in 2017

| Non Rostered Days Sat Total | Rostered Days Sat Total | Total Days |
|--------------------------------|----------------------------|------------|
| 18,270 | 214,645 | 232,915 |
| €281,518 | €3,309,862 | €3,591,380 |
| 8% | 92% | 100% |

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Comparison of Saturday and Sunday Working



Audit Conclusion:

The analytical evidence indicates that, in-regard to the attainment of value for money, the provision of both the Sunday allowance and overtime represents a significant cost increase in comparative terms to the provision of the Saturday allowance and overtime.

The whole system of payments is unduly complex and will need to be reviewed to identify and implement measures to target and control the considerable costs. The introduction of the Roster Deployment Management System will provide data upon which such a review could be based.

GIAS are currently auditing the systems relating to Absence and Attendance Management and further recommendations will be made in relation to these issues in the context of that audit report.

Audit Recommendation (Priority 1)

A review should be undertaken and a significant focus should be allocated to the awarding of allowances relating to the performance of duties on Sundays. The cost of allowances/overtime for duties on Sundays represents a sizable difference in comparison to the costs of allowances/overtime for duties on other days.

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Management Response

The Commission on the Future of Policing in Ireland has recommended that An Garda Siochána conduct a review of current rosters. This review, you will appreciate, will be complex and will likely involve necessary readjustment of current rosters and consequent realignment with allowances and overtime structures. The organisation has an opportunity now to explore and examine all options in order to ensure the most appropriate roster arrangements are in place to provide greater availability, visibility and responsiveness.

It should be noted that operational policing is a 24x7x365 service requirement and as such carries a requirement that employees are fairly and equitably remunerated for working at weekends, and this is in line with national pay agreements. I would reiterate the importance of the strength of current controls in respect of the award and authorisation of overtime. The terms of reference of both the rosters review group and the allowances review group must be aligned to ensure examination and consideration of all options to ensure optimised policing service is provided while also delivering value for money.

Public Holiday Allowance

The table below sets out the number of Public Holidays worked by Garda Officers, 183 Garda Officers worked every public holiday in 2017. 10195 Gardaí (69% of total attested workforce) worked four or more public holidays.

Table 4: No of Officers working Public Holidays (2017)

| No of Public Holidays Worked | | |
|---------------------------------|-------|--------|
| at least 9 | 183 | 1.24% |
| at least 8 | 1303 | 8.86% |
| at least 7 | 3311 | 22.51% |
| at least 6 | 5554 | 37.75% |
| at least 5 | 7827 | 53.20% |
| at least 4 | 10195 | 69.30% |
| at least 3 | 11282 | 76.69% |
| at least 2 | 11843 | 80.50% |
| at least 1 | 12378 | 84.14% |
| 0 | 1837 | 12.49% |

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Audit Finding:

The provision of policing services relating to the awarding of public holiday allowance cost €1.6m per public holiday in 2017.



Audit Recommendation (Priority 1)

A significant focus of senior management should be allocated to reviewing the awarding of allowances relating to the performance of duties on public holidays.

Management Response

My previous comments in respect of Saturday/Sunday allowances have reference.

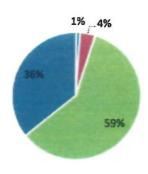
Overtime & Allowances

Overtime and allowances represent a significant element of most Garda Officers total income.

The graph and table below breakdown the distribution of income by quartile. It would be expected that basic pay excluding overtime and allowances would represent the vast majority of an Officers total income. It would therefore be expected that basic pay as a percentage of total income would be in the last quartile (i.e. Basic Pay > 75% and <=100% of total income). In An Garda Síochána this range only represents 36% of Officers. The majority of Officers (59%) are in the quartile below this, where basic pay as a percentage of total income is in the range greater than 50% and less than 75%. If this situation persists it will leave members vulnerable to reduction in overtime and allowances due to increases in the workforce, reduction of activity, or economic downturn requiring curtailment of budgets.

Graph 2: Basic Pay as a Percentage of Total Pay

Basic Pay as a % of Total Income 2017



- Basic Pay < 25% Total Income Basic Pay > 25% < 50%
- Basic Pay > 50% < 75%
- Basic Pay > 75% <= 100%</p>

Table 5: Basic Pay 2017 as a % of total Pay by quartile.

| Basic Pay as a % total Pay | % of Total | No of Officers |
|------------------------------|---------------|-------------------|
| Basic Pay < 25% Total Income | 1% | 137 |
| Basic Pay > 25% < 50% | 4% | 542 |
| Basic Pay > 50% < 75% | 59% | 8444 |
| Basic Pay > 75% <= 100% | 36% | 5078 |
| Adjustments | 0% | 16 |
| | | 14217 |

The table below stratifies the distribution of overtime and allowances in 2017.

Table 6: Expenditure Distribution of 2017 Overtime & Allowances

| Minimum Value € | Maximum Value € | Number of Personnel | Total Value € | Average Value € |
|-----------------------|-----------------------|------------------------|------------------|--------------------|
| 0 | 50,000 | 13,637 | 262,459,740 | 19,246 |
| 50,000 | 60,000 | 352 | 19,141,448 | 54,379 |
| 60,000 | 70,000 | 146 | 9,315,740 | 63,806 |
| 70,000 | 80,000 | 60 | 4,432,785 | 73,879 |
| 80,000 | 90,000 | 15 | 1,265,532 | 84,368 |
| 90,000 | 100,000 | 5 | 473,002 | 94,600 |
| 100,000 | 110,000 | 2 | 210,628 | 105,313 |
| | | 14,217 | 297,298,875 | |

Audit Finding:

Two individual members were found to have received remuneration for overtime and allowances in excess of €100k in 2017. Analytical procedures have identified 580 members who have individually received remuneration in excess of €50k each relating to overtime and allowances which were concurrently awarded. This represents a total cost of €34.8m for the 2017 period. These payments primarily relate to a combination of overtime, night duty, public holidays, Saturday and Sunday allowances.

Overtime and allowances represent a significant and disproportionate amount of most Garda Officers total income. For 59% of members (incl Sergeants and Inspectors) basic pay represents between 50% and 75% of their total income.

Audit Conclusion:

The practice of overtime and allowances being awarded should only facilitate the allocation of policing resources to the periods when they are most required.

The sanctioning of significant levels of overtime and allowances creates a dependency and expectation of unsustainable income levels. This leaves members vulnerable to reductions in overtime and allowances due to reduced activity levels, more staff and downturns in the economy requiring cut backs in public spending.

Overtime

The table below shows the distribution of overtime in 2017. Particularly of concern in the context of the employers duty of care is the level of overtime being worked by a small number of members re. For example, 6 members earned overtime in the range €70K and €80K. This equates to an average of almost 2,000 overtime hours worked in the year and indicates that these members work approximately 80 hours in total every week for the year. While this statistic relates to a small number of staff, long working hours present a considerable risk to the members own health and to the safety of the public with whom they come in contact.

Table 7: Expenditure Distribution of 2017 Overtime⁴

| Minimum Value € | Maximum Value € | Number of Personnel | Total Value € | Total Hours | Average Value € |
|-----------------------|-----------------------|------------------------|------------------|-------------|--------------------|
| | 10,000 | 9,761 | 35,341,861 | 1,044,722 | 3,621 |
| 10,000 | 20,000 | 2,501 | 36,018,283 | 1,020,320 | 14,402 |
| 20,000 | 30,000 | 1,128 | 27,384,320 | 755,177 | 24,276 |
| 30,000 | 40,000 | 494 | 17,005,867 | 463,404 | 34,425 |
| 40,000 | 50,000 | 231 | 10,193,938 | 271,682 | 44,130 |
| 50,000 | 60,000 | 76 | 4,107,659 | 108,213 | 54,048 |
| 60,000 | 70,000 | 20 | 1,269,345 | 34,273 | 63,467 |
| 70,000 | 80,000 | 6 | 450,682 | 11,638 | 75,114 |
| | | 14,217 | 131,771,955 | 3,709,429 | |

Overtime payments exclude retrospective payments paid in 2017 of €106.5k.

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The table below shows overtime as a percentage of total pay and stratifies this by quartile. The figure shows that 91 members earned more in overtime in 2017 then in basic pay. 74% of members earned overtime which was less than 25% of their basic pay.

Table 8: Overtime (2017) as a Percentage of Basic Pay

| O/T > 100% of Basic Pay | 91 | 1% |
|--------------------------------|------|-----|
| O/T > 75% <= 100% of Basic Pay | 315 | 2% |
| O/T > 50% <= 75% of Basic Pay | 893 | 6% |
| O/T > 25% <= 50% of Basic Pay | 2499 | 18% |
| O/T < 25% of Basic Pay | 9196 | 65% |
| O/T = 0 | 1223 | 9% |

Table 9: Overtime (2017) as a percentage of Total Income

| Overtime % of Total Income | No. of Officers | As % |
|----------------------------|--------------------|------|
| OT < 10% Total Income | 7646 | 54% |
| OT > 10% < 20% | 3528 | 25% |
| OT > 20% < 30% | 1943 | 14% |
| OT > 30% < 40% | 883 | 6% |
| OT > 40% < 50% | 210 | 1% |
| OT > 50% | 7 | 0% |
| | 14217 | 100% |

Audit Finding:

The Finance Code⁵ specifies that all foreseeable overtime is required to be authorised in advance. The primary basis regarding the recording and subsequent claiming of overtime for payment is upon the submission of an A85 form which is required to be completed at the end of each roster. This form is subject to segregated duties regarding its completion and subsequent authorisation. The record is entered on the Corepay payroll system by the local finance officer and must be subsequently approved by designated personnel to effect payment. This represents the primary control environment regarding the management of An Garda Slochána overtime.

This control environment is primarily a paper based system. The current system does not facilitate the effective oversight, control and analysis of overtime expenditure.

There were 3.7m additional hours of policing services supplied by An Garda Siochána at overtime rates of remuneration during 2017. The total payments, in 2017, for these additional policing services was €131.7m (12% of the pay bill per C&AG). This represents 14.3% of the total members pay expenditure in the 2017 period.

⁵ Section 10.1 of the Figure Code, An Garda Siochána.

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Overtime is paid at a multiple of 1.5 times regarding ordinary overtime duty tours and double time regarding overtime on duties relating to Sundays and Saturdays.

The audit found that a small number of members work an exorbitant level of overtime.

Audit Conclusion:

The control and oversight of overtime within An Garda Síochána requires significant improvement, particularly regarding the identification of the specific drivers of overtime. Proper recording, planning and monitoring systems are urgently needed and should receive the immediate attention of the Executive Board.

Audit Recommendation – Priority 1

There is a requirement to enhance the management and oversight of overtime. The recording, monitoring and control of overtime should be the responsibility of dedicated personnel with the relevant financial and managerial skills set at Divisional level.

There is a vital need to move to an electronic system. It is anticipated that the RDMS system currently in pilot in DMR East will greatly enhance the control of overtime once it is deployed nationwide.

The small number of members working high levels of overtime should be identified and consulted as to the necessity for their working patterns and the value to the organisation of these additional hours. Supervisors and management have a responsibility to ensure that these members will no longer be authorised to work excessive hours. GIAS can assist by providing the details of members that have been found to be working excessive hours to the HRM Directorate in order to facilitate this discussion.

The Administrative Hub in the new Divisional Policing Model should assist in enhancing the control of overtime and managing overtime budgets.

It is crucial that the RDMS system and the Divisional Policing Model are implemented nationwide at the earliest opportunity.

Management Response

The composition of pay and subsequent impact of pay & allowances on overtime is a factor of national pay agreements. I agree with your recommendations regarding the the enhancement of financial controls with the rollout of both the RDMS and the Divisional Policing Model in the future. I also agree that where audit data identifies areas of concern this should be brought to the attention of the relevant local managers in the first instance to address.

2.5 - Operational Effectiveness of the Internal Control Environment

Expected Control: That adequate controls are in place to ensure that there is compliance with the Organisation of Working Time Acts (1997 & 2015).

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Compliance to Working Time Agreements Hours Distribution of 2017 Overtime

| Minimum Hours | Maximum Hours | Number of Personnel | Total Hours | Total Value € | Average Hours person p/annum |
|------------------|------------------|------------------------|----------------|------------------|---------------------------------------|
| 0 | 500 | 11,861 | 1,841,058 | 64,386,439 | 155 |
| 500 | 1,000 | 1,903 | 1,313,548 | 46,966,795 | 690 |
| 1,000 | 1,500 | 409 | 480,180 | 17,701,641 | 1,174 |
| 1,500 | 2,000 | 39 | 64,424 | 2,344,736 | 1,652 |
| 2,000 2,500 | 5 | 10,219 | 372,344 | 2.044 | |
| | | 14,217 | 3,709,429 | 131,771,955 | |

Audit Finding:



A revised roster (the Westmanstown Roster) was introduced in April 2012. This working time agreement (WTA) was agreed between the Garda Commissioner and the four Garda Representative Associations as part of the Public Service Agreement 2010-2014 (Croke Park Agreement). This working Time Agreement was made under the auspices of the European Working Time Directive 2003/88/EC of the European Parliament and to achieve compliance with the European Working Time Directive (EWTD) and subsequent Court of Justice of the European Union judgements. Article 6 of the EWTD states that the average working time for each seven-day period, including overtime, should not exceed 48 hours. The Organisation of Working Time Act (OWTA) states that from the 1st March 1998 the maximum average working week is 48 hours. In relation to policing there is no blanket exemption however exemptions on a case by case basis can be made in relation to policing in the short term because of the nature of police service. The following key principals underpin the WTA:

- The average number of weekly hours worked in a roster is 40.
- Not required to work in-excess of 16 hours in a 24 hour period.
- No more than four consecutive rostered night tours,
- No more than six consecutive rostered tours before a rest day.
- Standard rostered tour is 10 hours' duration (8 hours on Sunday)

The working year of An Garda Siochána comprises thirteen, four week rosters. Each roster period comprises twenty-eight days. The duty performed within each four-week

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roster is documented by the member and submitted through their supervisor in an "A85" claim form.

In the course of the audit a review was performed, on a sample basis, of A85 claim forms that relate to the 2017 period, this review focused on the highest earners. The review identified the following audit findings:

- Multiple instances of members working in-excess of 16 hours per day,
- Multiple instances of members working in-excess of 48 hours per week,
- The submission of multiple A85's for different duties performed within the same roster period,
- Multiple A85's recording duty performed at different locations relating to the same time periods,

Audit Conclusion:

The failure to comply with the Working Time legislation presents significant risks relating to the employers duty of care and members health and safety. It leaves An Garda Síochána open to the risk of possible litigation in the event of an accident in work due to tiredness. It also diminishes the quality of service to the public when our members are not at their best due to tiredness.

The practice regarding the submission of multiple A85's to record duty performed at difference locations is inefficient and open to misuse. This practice, does not facilitate the identification and disclosure of the true levels of overtime being performed by members of An Garda Síochána. It should be discontinued in favour of the early introduction of the RDMS.

Using multiple A85's to record different duties also facilitiates members recording duties performed at different locations relating to the same periods of time. This is clearly incongruous and has led to duplicate claims for salary and allowances for the same time period.

Therefore, all duty performed, regardless of location, should be recorded on a single system and to that end, the RDMS should be prioritised for national implementation.

Audit Recommendation (Priority 1)

An Garda Síochána should ensure full compliance with all provisions of the Working Time Acts.

The submission of multiple A85's to record duty performed at different locations should be discontinued at the earliest opportunity as it does not facilitate the identification and disclosure of the true levels of overtime being performed by members of An Garda Síochána. All duty performed, regardless of location, should be recorded on a single system and prioritising the full implementation of RDMS will facilitate this..

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HQ Directive 68/2015 specifies the administrative procedures for the recoupment of any overpayments made to personnel of An Garda Síochána. The directive requires An Garda Síochána to recoup overpayments in full and in all cases, irrespective of the reason for the overpayment.

The cases discovered where duplicate duties are recorded by the same member at different locations for the same time period should be investigated further.

Management Response

I agree that where audit data identifies areas of concern this should be brought to the attention of the relevant local managers in the first instance to address. It should also be noted that the Commissioner directed each Assistant Commissioner to monitor overtime and restrict members working in excess of 70 hours overtime per roster.

I note the response of HR&PD in regard to this matter who recommend that a full investigation of these incidences of A85 indicating that persons may have been paid for performing duties in multiple locations at the same time be undertaken. HR&PD will refer this for further investigation to Internal Affairs & Garda Professional Standards Unit with a request that they revert to HR&PD as soon as possible. HR&PD will put in place controls to warm managers that their staff are frequently breaching the working time act. This will be achieved via the new Roster and Duty Management System as a priority within MRP.

Sunday Allowance

Expected Control: That adequate controls are in place to ensure the control of Sunday working is effective and represents value for money spent.

Expenditure Distribution of 2017 Sunday Allowance⁶

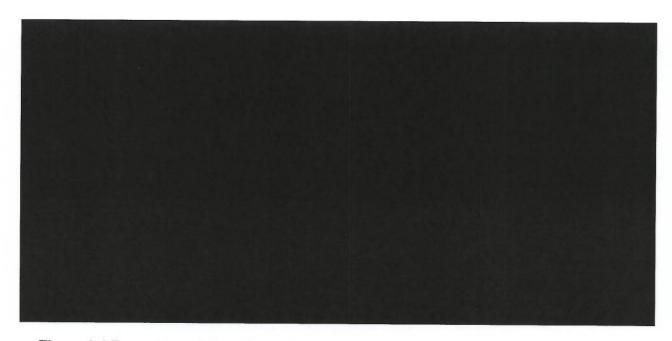
| Minimum Value € | Maximum Value € | Number of Personnel | Total Value € | Total Hours | Average Number of Sundays |
|-----------------------|-----------------------|------------------------|------------------|----------------|---------------------------------|
| | 1,000 | 2,186 | 235,242 | 13,570 | .78 |
| 1,000 | 2,000 | 680 | 1,001,028 | 59,348 | 10.91 |
| 2,000 | 3,000 | 1,056 | 2,649,058 | 157,475 | 18.64 |
| 3,000 | 4,000 | 1,429 | 5,146,370 | 231,656 | 20.26 |
| 4,000 | 5,000 | 5,443 | 24,810,474 | 1,071,331 | 24.60 |
| 5,000 | 6,000 | 2,997 | 16,030,341 | 652,697 | 27.22 |
| 6,000 | 7,000 | 395 | 2,518,790 | 96,659 | 30.59 |
| | 10,000 | 31 | 232,746 | 8,890 | 35.85 |
| | | 14,217 | 52,624,049 | 2,291,626 | 00.00 |

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⁶ Sunday allowance excludes retrospective payments paid in 2017 of €52k.

Audit Finding:

In the course of the audit a review was performed regarding the award and allocation of Sunday allowance. The total cost regarding the awarding of Sunday allowance was €52.6m in 2017. The allocation of Sundays is confined to the performance of five Sunday duties within every ten-week period. This equates to the allocation of 26 Sunday duties on an annual basis. However, analytical procedures have identified that 2,672 members have performed in excess of 26 Sunday duties during 2017. The cost of the allowance relating to Sunday duties, which are in excess of 26 Sundays per year, was an additional €1.28m for the 2017 period.



Financial Reporting of Non-Operational Medical Related Expenditure

Audit Finding:

The provision of non-operational medical costs to members may be a taxable benefit in kind. Medical expenses that are incurred by members which are reimbursed by An Garda Síochána are currently accounted for in the general ledger as medical related expenditure.

Audit Conclusion:

This expenditure should be classified in the general ledger as a payroll related cost. This represents a misstatement of €2m per year regarding the classification of expenditure in the Appropriation Account.

Audit Recommendation (Priority 1)

Medical expenses that are incurred by members which are paid for reimbursed by An Garda Síochána should be accounted for in the general ledger as a payroll related cost and not medical related expenditure. . This represents a misstatement of €2m per

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year regarding the classification of expenditure in the Appropriation Account. This is not satisfactory and the record should be corrected in the next report to the C&AG.

Management Response

The Finance Directorate agrees that all medical expenses incurred by members which are reimbursed by An Garda Siochána should be classified as payroll related expenditure in the general ledger.

2.6 - Garda Staff

Garda Staff Overtime and Allowances

Expected Control: That overtime working for Garda Staff is controlled and represents value for money spent.

Audit Finding:

In 2017 €4.16m was paid to garda staff relating to overtime and allowances. The total overtime paid to this group was €1.16m, of which €675k (44%) related to work undertaken at weekends. The total overtime and allowances paid for weekends and public holidays was €1.5m (€1.2m related to the Garda Information Services Centre). There was also an additional shift allowance of €1.5m (€749k related to the Garda Information Services Centre).

It would appear that expenses unrelated to Garda Staff have been misclassified within the payroll relating to Garda Staff e.g. Garda Reserve Allowance. It would also appear that excpenses unrelated to payroll are also included as Garda Staff payroll expenses e.g Discipline Board Inquiry costs. This should be corrected (see Appendix 2 below).

Audit Conclusion:

In 2017, there were significant payments to Civilians for overtime and allowances that specifically relate to weekends and public holidays.

Audit Recommendation (Priority 2)

The specific drivers that necessitate the awarding of overtime and allowances to garda staff, particularly at weekends and public holidays, need to be identified and examined for potential economies and efficiencies.

The effective control of overtime should be the responsibility of dedicated personnel with the relevant financial and managerial skills set at Divisional / Office level.

Management Response

I agree with your recommendations regarding the need to better understand the requirements for such overtime to be occurring and would welcome sight of additional analysis in this regard.

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Clerical Allowances

Audit Finding:

There were 232 members in receipt of clerical allowances in 2017. The total annual cost of this allowance was €1m in the 2017 period relating to the performance of clerical related duties.

Audit Conclusion:

The performance of clerical duties to the value of €1m represents policing resources that are not allocated directly to the provision of front line policing services. The redeployment of these personnel to front line policing services, if it resulted in a full displacement of overtime for these hours could result in an opportunity cost estimated at up to €14.9m (11.3%)⁷.

Audit Recommendation (Priority 1)

The concept of Civilianisation should be embraced with greater urgency within An Garda Síochána. All current roles of a clerical nature should be performed by garda staff therefore facilitating the optimum level of policing resources to be utilised in the provision of front line policing services.

Management Response

The workforce modernisation initiative is progressing within the organisation in line with the parameters set out in the Government Decision of July 2016 and at a pace consistent with the quarterly signals indicated by the CFPI for 2019. I would caution against drawing inferences between the civilianisation component of workforce reform and expected reductions in overtime. The impact of the workforce modernisation initiative in its totality will be a factor in optimising the requirement for overtime, however consideration must also be given to the controls that have been put in place that have, and continue to, deliver significant reductions in overtime spend.

Note that the management responses above have been provided by the Chief Administrative Officer.

Acknowledgement

GIAS wish to thank the personnel in the Finance Directorate the Human Resources and People Development Directorate and the Office of the Chief Administrative Officer who assisted by providing records, clarifications guidance and management responses to the auditors in the course of their work.

Niall Kelly

Head of Internal Audit

Date: 03/04/19

⁷ Based upon 232 FTE multiplied by 1,800 working hours per annum.
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Appendix 1 - Categorisation of Audit Findings

The findings in this report have been categorised using a formalised assessment process as follows;

Priority 1: Where both the impact of the control weaknesses on the operations of the Division and the likelihood of occurrence is considered to be high. Priority 1 issues need to be given immediate attention by management as this represents high risk.

Priority 2 Where one of either the impact of the control weakness on the operations of the Division or the likelihood of occurrence is considered to be high and the other is considered medium. Priority 2 issues need to be given attention by management as this represents medium to high risk.

Priority 3: Where one of either the impact of the control weakness on the operations of the Division or the likelihood of occurrence is considered to be medium and the other is considered low. Priority 3 issues need to be given attention by management as this represents medium to low risk.

Priority 4: Where both the impact of the control weak on the operations of the Division and the likelihood of occurrence is considered to be low. Management should keep Priority 4 issues under review as this represents low risk.

Appendix 2 - Analytical Procedures & Review

Analytical Review of 2017/2016 Garda Members

| Overtime & Allowances | Expenditure € 2017 | Expenditure € 2016 | % Difference |
|------------------------------------|--------------------|--------------------|-----------------|
| Overtime | 125,475,392 | 86,100,150 | |
| Sunday Allowance | 52,676,560 | 47,377,817 | 10% |
| Night Duty | 49,736,003 | 43,959,341 | 12% |
| Public Holiday | 14,691,263 | 13,531,617 | 8% |
| Annual Premium | 9,387,091 | 8,651,821 | 8% |
| Inspectors Overtime | 6,403,094 | 4,692,453 | 27% |
| Non-Public Duty | 5,665,408 | 4,754,421 | 16% |
| Saturday Allowance | 3,591,400 | 3,468,537 | 3% |
| Uniform Allowance | 2,581,261 | 1,223,848 | 53% |
| Detective Allowance | 2,505,131 | 2,528,428 | -1% |
| Rent 8 | 2,173,520 | 49,099,906 | -2,159% |
| Instructor Allowance | 2,099,395 | 1,683,997 | 20% |
| Boot Allowance | 1,964,255 | 1,882,372 | 4% |
| Availability Allowance | 1,743,406 | 1,663,601 | 5% |
| Plain Clothes Allowance | 1,577,317 | 1,552,134 | 3% |
| I.C.B. | 1,343,733 | 1,638,629 | -22% |
| Premium Payments – Injured On Duty | 1,340,783 | 1,177,361 | 12% |
| Clerical Allowance | 1,037,942 | 1,091,326 | -5% |
| Other | 11,305,921 | 8,371,064 | 26% |
| Total | 297,298,875 | 284,418,823 | 4% |

Analytical Review of 2017/2016 Civiliane

| Overtime & Allowances | Expenditure € 2017 | Expenditure € 2016 | % Difference |
|---------------------------------|--------------------|--------------------|-----------------|
| Shift Allowance | 1,531,530 | 1,484,980 | 3% |
| Sunday/Public Holiday Allowance | 702,246 | 652,704 | 7% |
| Overtime Monday - Friday | 483,477 | 382,878 | 21% |
| Overtime Sunday | 311,730 | 204,176 | 35% |
| Overtime Saturday | 261,478 | 190,947 | 27% |
| Garda Reserve Allowance | 205,000 | 317,000 | -55% |
| Temporary Rehabilitation Pay | 173,899 | 228,325 | -31% |
| Discipline Boards Inquiry | 154,982 | 187,934 | -21% |
| Advances | 153,274 | 123,977 | 19% |
| Saturday Allowance | 129,577 | 15,670 | 88% |
| Overtime Saturday (9.15am-1pm) | 102,264 | 92,586 | 9% |
| Annual Leave | 92,192 | 51,652 | 44% |
| Interview Board Fees | 90,029 | 426,787 | -374% |
| Other | 762,422 | 842,060 | -10% |
| Total Overtime & Allowances | 5,154,100 | 5,201,676 | -1% |

⁸ Labour Court recommendation that the rent allowance was to be categorised as pay.
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Appendix 3- Breakdown of Payroll by District/ Business Unit

| District/ Business Unit | Allowances | | Overtime | Salary | 2017 |
|-----------------------------------|-----------------------------|-------------------------------------|-------------------|------------|---------------------|
| STORE ST. DISTRICT | Garda In 11,536,748 | 31 temal Audit Serv 3,508,794 | vice 8,027,954 | 11,531,009 | 23,067,757 |
| PEARSE ST. DISTRICT | 9,225,503 | 3,173,177 | 6,052,326 | 11,725,734 | 20,951,236 |
| BLANCHARDSTOWN DISTRICT | 8,112,629 | 3,420,092 | 4,692,537 | 12,792,048 | 20,904,677 |
| | | | | | • |
| MOUNTJOY DISTRICT | 6,070,139 | 2,545,370 | 3,524,769 | 8,282,573 | 14,352,712 |
| TALLAGHT DISTRICT | 5,925,465 | 3,020,903 | 2,904,562 | 10,830,751 | 1 6,7 56,215 |
| SANTRY STATION DISTRICT | 5,727,144 | 2,301,548 | 3,425,596 | 9,751,031 | 15,478,175 |
| DRUGS & ORGANISED CRIME BUREAU | 5,105,181 | 2,134,124 | 2,971,057 | 7,408,578 | 12,513,759 |
| COOLOCK DISTRICT | 5,003,918 | 2,382,999 | 2,620,919 | 9,348,326 | 14,352,243 |
| CLONDALKIN DISTRICT | 4,784,448 | 2,171,219 | 2,613,228 | 8,396,159 | 13,180,607 |
| LUCAN DISTRICT | 4 ,41 7 , 281 | 1,877,164 | 2,540,116 | 7,496,122 | 11,913,403 |
| KEVIN ST. DISTRICT | 4,296,228 | 2,040,722 | 2,255,506 | 7,829,033 | 12,125,262 |
| CRUMLIN DISTRICT | 4,293,41 2 | 1,838,696 | 2,454,716 | 6,645,626 | 10,939,038 |
| DONNYBROOK DISTRICT | 4,128,009 | 2,105,360 | 2,022,649 | 6,807,576 | 10,935,585 |
| DUNLAOGHAIRE DISTRICT | 4,087,457 | 2,428,068 | 1,659,389 | 9,284,863 | 13,372,320 |
| RAHENY DISTRICT | 4,018,287 | 1,932,742 | 2,085,545 | 7,456,782 | 11,475,069 |
| PORTLAOISE DISTRICT | 3,923,416 | 2,228,094 | 1,695,322 | 7,141,780 | 11,065,197 |
| HENRY ST. DISTRICT | 3,797,076 | 2,975,854 | 821,222 | 10,825,278 | 14,622,354 |
| BRIDEWELL D.M.R. DISTRICT | 3,766,278 | 1,560,270 | 2,206,009 | 6,739,492 | 10,505,770 |
| MILL ST. GALWAY DISTRICT | 3,604,517 | 2,719,627 | 884,889 | 9,273,380 | 12,877,897 |
| ANGLESEA ST - DISTRICT | 3,588,453 | 2,477 ,4 55 | 1,110,998 | 9,498,136 | 13,086,590 |
| GARDA COLLEGE | 3,514,047 | 1,962,879 | 1,551,168 | 14,175,563 | 17,689,610 |
| BLACKROCK DISTRICT | 3,377,677 | 1,959,719 | 1,417,958 | 7,682,353 | 11,060,030 |
| DUNDALK DISTRICT | 3,311,623 | 1,695,728 | 1,615,895 | 6,669,557 | 9,981,180 |
| IMMIGRATION BUREAU | 3,176,150 | 1,764,332 | 1,411,818 | 6,110,705 | 9,286,855 |
| ENNIS DISTRICT | 3,150,166 | 2,493,475 | 656,691 | 8,724,409 | 11,874,575 |

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| LETTERKENNY DISTRICT | 3,066,436 | 1,899,046 | 1,167,390 | 7,391,472 | 10,457,908 |
|----------------------|------------------------|-----------|-----------|-----------|------------|
| WEXFORD DISTRICT | 2,634,895 | 1,178,882 | 1,456,013 | 4,707,564 | 7,342,459 |
| | | | | | |
| BRAY DISTRICT | 2,5 66 ,766 | 1,618,188 | 948,578 | 6,226,044 | 8,792,810 |
| TRALEE DISTRICT | 2,538,581 | 1,984,202 | 554,378 | 7,207,819 | 9,746,400 |
| | | | | | |
| TRAFFIC DEPT - DMR | 2,451,011 | 1,674,381 | 776,631 | 5,362,541 | 7,813,553 |
| WATERFORD DISTRICT | 2,436,496 | 1,515,265 | 921,231 | 6,288,965 | 8,725,461 |
| KILKENNY DISTRICT | 2,348,370 | 1,381,980 | 966,390 | 5,597,605 | 7,945,974 |
| MULLINGAR DISTRICT | 2,321,933 | 1,667,666 | 654,267 | 6,732,830 | 9,054,764 |
| CARLOW DISTRICT | 2,272,727 | 1,242,412 | 1,030,315 | 5,075,071 | 7,347,798 |
| BALBRIGGAN DISTRICT | 2,254,913 | 1,026,934 | 1,227,979 | 3,984,470 | 6,239,384 |
| ROXBORO RD. DISTRICT | 2,222,147 | 1,427,200 | 794,947 | 5,993,939 | 8,216,086 |
| TULLAMORE DISTRICT | 2,219,633 | 1,448,287 | 771,346 | 3,705,957 | 5,925,590 |
| RATHMINES DISTRICT | 2,202,519 | 1,301,948 | 900,571 | 5,457,171 | 7,659,689 |
| MAYFIELD DISTRICT | 2,189,451 | 1,327,445 | 862,006 | 5,322,730 | 7,512,181 |
| | | | | | |
| ENNISCORTHY DISTRICT | 2,090,134 | 1,337,930 | 752,204 | 5,214,231 | 7,304,365 |
| KILDARE DISTRICT | 2,058,745 | 1,357,531 | 701,214 | 5,185,823 | 7,244,569 |
| SLIGO DISTRICT | 2,047,123 | 1,235,159 | 811,964 | 4,863,682 | 6,910,805 |
| NAAS DISTRICT | 2,042,040 | 1,399,974 | 642,066 | 5,445,746 | 7,487,786 |
| NAVAN DISTRICT | 1,975,584 | 1,124,169 | 851,415 | 4,620,412 | 6,595,996 |
| MIDLETON DISTRICT | 1,939,744 | 1,483,305 | 456,438 | 5,652,710 | 7,592,454 |
| KILLARNEY DISTRICT | 1,918,236 | 1,431,987 | 486,249 | 5,029,458 | 6,947,694 |
| ASHBOURNE DISTRICT | 1,884,815 | 1,220,654 | 664,161 | 4,566,378 | 6,451,192 |

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| DROGHEDA DISTRICT | 1,818,471 | 1,098,425 | 720,046 | 4,373,431 | 6,191,901 |
|--|------------------------|-----------|-----------|-----------|-----------|
| THURLES DISTRICT | 1,731,824 | 1,188,168 | 543,656 | 4,284,928 | 6,016,752 |
| MAŁLOW DISTRICT | 1,711,043 | 1,332,144 | 378,899 | 5,144,558 | 6,855,602 |
| LEIXLIP DISTRICT | 1,707,028 | 1,065,260 | 641,768 | 4,206,821 | 5,913,849 |
| TOGHER DISTRICT | 1,685,254 | 1,392,770 | 292,484 | 5,502,084 | 7,187,337 |
| GALWAY DIV.RESOURCES | 1,650,701 | 1,141,350 | 509,350 | 3,284,560 | 4,935,261 |
| DMR N DIV.RESOURCES | 1,631,905 | 524,964 | 1,106,941 | 191,813 | 1,823,717 |
| CLAREMORRIS DISTRICT | 1,615,041 | 1,001,826 | 613,215 | 3,835,135 | 5,450,176 |
| WICKLOW DISTRICT | 1,606,519 | 1,162,345 | 444,174 | 4,544,764 | 6,151,283 |
| DMR SC DIV. RESOURCES | 1,5 96 ,587 | 537,716 | 1,058,871 | 924,219 | 2,520,806 |
| CRIMINAL ASSETS BUREAU | 1,547,144 | 539,699 | 1,007,445 | 1,808,160 | 3,355,304 |
| CASTLEREA DISTRICT | 1,545,611 | 1,080,731 | 464,880 | 4,435,304 | 5,980,915 |
| LEITRIM DISTRICT | 1,496,686 | 1,052,510 | 444,176 | 4,056,766 | 5,553,452 |
| CAVAN DISTRICT | 1,481,084 | 1,062,531 | 418,554 | 4,235,246 | 5,716,331 |
| COMMAND & CONTROL | 1,456,726 | 853,770 | 602,955 | 3,231,752 | 4,688,477 |
| GURRANABRATHAR DISTRICT | 1,453,746 | 1,138,566 | 315,180 | 4,379,610 | 5,833,355 |
| ATHLONE DISTRICT | 1,405,427 | 1,023,245 | 382,182 | 4,323,659 | 5,729,086 |
| BALLYSHANNON DISTRICT | 1,373,245 | 1,082,153 | 291,092 | 3,972,494 | 5,345,739 |
| FERMOY DISTRICT CRIMINAL INVESTIGATION | 1,371,180 | 1,118,750 | 252,430 | 4,103,219 | 5,474,399 |
| BUREAU | 1,357,842 | 546,255 | 811,588 | 2,552,951 | 3,910,793 |
| NENAGH DISTRICT | 1,350,904 | 949,395 | 401,509 | 3,568,281 | 4,919,185 |
| BANDON DISTRICT | 1,297,733 | 1,068,896 | 228,837 | 4,557,675 | 5,855,408 |
| MILFORD DISTRICT | 1,289,963 | 984,752 | 305,211 | 3,287,150 | 4,577,114 |
| LIMERICK DIV.RESOURCES | 1,272,292 | 920,131 | 352,161 | 3,205,131 | 4,477,423 |
| KILRUSH DISTRICT | 1,266,260 | 910,593 | 355,667 | 3,581,295 | 4,847,555 |

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| CLONMEL DISTRICT | 1,257,831 | 817,661 | 440,170 | 3,069,240 | 4,327,071 |
|--|-----------|---------|---------|-----------|--------------------|
| CORK CITY DIV.RESOURCES | 1,248,014 | 860,384 | 387,630 | 3,419,877 | 4,667,891 |
| NEWCASTLEWEST DISTRICT | 1,209,512 | 942,579 | 266,933 | 3,609,434 | 4,818,946 |
| THOMASTOWN DISTRICT | 1,204,429 | 742,943 | 461,486 | 2,955,397 | 4,159,826 |
| LOUGHREA DISTRICT | 1,197,545 | 935,028 | 262,517 | 3,808,374 | 5,005,919 |
| MACROOM DISTRICT BOTHAR NA TRA(SALTHILL) | 1,193,201 | 970,547 | 222,654 | 3,552,798 | 4,745,999 |
| DISTRICT | 1,192,534 | 964,701 | 227,833 | 3,524,098 | 4,716,633 |
| LONGFORD DISTRICT | 1,186,814 | 922,903 | 263,911 | 3,552,786 | 4,739,599 |
| | | | | | |
| ECONOMIC CRIME BUREAU | 1,152,078 | 660,735 | 491,343 | 3,060,154 | 4,212,232 |
| TRIM DISTRICT | 1,136,714 | 538,889 | 597,825 | 1,951,783 | 3,088,498 |
| PROTECTIVE SERVICES BUREAU | 1,087,606 | 592,306 | 495,300 | 2,594,710 | 3,682,316 |
| BUNCRANA DISTRICT | 1,085,471 | 813,143 | 272,328 | 3,225,372 | 4,310,843 |
| CARRICKMACROSS DISTRICT | 1,064,388 | 751,232 | 313,156 | 3,418,559 | 4,482,947 |
| MONAGHAN DISTRICT | 1,054,490 | 744,994 | 309,496 | 2,732,597 | 3,787 <u>,</u> 087 |
| BALTINGLASS DISTRICT | 1,045,185 | 787,435 | 257,750 | 3,172,577 | 4,217,762 |
| CASTLEBAR DISTRICT | 1,031,888 | 701,493 | 330,395 | 2,664,557 | 3,696,445 |
| BALLINA DISTRICT | 1,006,713 | 701,450 | 305,263 | 2,648,556 | 3,655,269 |
| | | | | | |
| CLONAKILTY DISTRICT | 980,105 | 766,218 | 213,887 | 2,989,920 | 3,970,026 |
| TRAMORE DISTRICT | 953,815 | 618,499 | 335,316 | 2,323,036 | 3,276,850 |
| BAILIEBORO DISTRICT | 948,963 | 676,342 | 272,621 | 2,837,274 | 3,786,237 |
| MINISTERIAL POOL | 939,973 | 885,739 | 54,234 | 1,449,435 | 2,389,408 |
| | | | | | |
| BALLINASLOE DISTRICT | 928,741 | 675,774 | 252,967 | 2,630,934 | 3,559,675 |

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| DUNGARVAN DISTRICT | 917,228 | 626,905 | 290,322 | 2,405,002 | 3,322,229 |
|-------------------------------------|---------|---------|---------|-----------|-----------|
| TUAM DISTRICT ROSCOMMON/LONGFORD | 914,070 | 720,772 | 193,298 | 2,733,250 | 3,647,319 |
| DIV.RESOURCES | 905,574 | 576,781 | 328,793 | 2,125,712 | 3,031,286 |
| NEW ROSS DISTRICT | 903,962 | 623,043 | 280,919 | 2,404,878 | 3,308,840 |
| LISTOWEL DISTRICT | 883,979 | 703,927 | 180,052 | 2,636,051 | 3,520,030 |
| CAHIR DISTRICT | 859,906 | 567,409 | 292,497 | 2,162,666 | 3,022,571 |
| BIRR DISTRICT | 858,983 | 515,354 | 343,629 | 2,194,713 | 3,053,695 |
| BALLYMOTE DISTRICT | 853,785 | 633,248 | 220,537 | 2,431,440 | 3,285,225 |
| BRUFF DISTRICT | 840,041 | 573,792 | 266,248 | 2,119,026 | 2,959,067 |
| LAOIS/OFFALY DIV.RESOURCES | 808,213 | 483,763 | 324,449 | 1,611,016 | 2,419,229 |
| MAYO DIV.RESOURCES | 807,330 | 513,193 | 294,137 | 1,899,324 | 2,706,654 |
| ROSCOMMON DISTRICT CAVAN/MONAGHAN | 806,273 | 631,676 | 174,597 | 2,580,543 | 3,386,816 |
| DIV.RESOURCES | 779,346 | 528,042 | 251,304 | 1,863,952 | 2,643,298 |
| WESTPORT DISTRICT | 756,145 | 532,117 | 224,028 | 2,117,752 | 2,873,897 |
| TIPPERARY DIV.RESOURCES | 753,958 | 525,474 | 228,484 | 1,797,224 | 2,551,181 |
| TIPPERARY TOWN DISTRICT | 738,985 | 491,531 | 247,454 | 2,006,449 | 2,745,434 |
| GRANARD DISTRICT | 735,728 | 544,841 | 190,887 | 2,036,657 | 2,772,385 |
| BANTRY DISTRICT | 731,054 | 594,101 | 136,953 | 2,265,293 | 2,996,347 |
| FINGERPRINTS | 729,453 | 552,005 | 177,447 | 1,522,467 | 2,251,920 |
| DMR W DIV.RESOURCES | 715,133 | 338,776 | 376,357 | 1,357,268 | 2,072,400 |
| KELLS DISTRICT | 712,942 | 460,014 | 252,929 | 1,720,697 | 2,433,639 |
| ARDEE DISTRICT | 690,472 | 380,578 | 309,894 | 1,381,304 | 2,071,776 |
| BELMULLET DISTRICT | 689,834 | 348,421 | 341,413 | 1,410,149 | 2,099,983 |
| CLARE DIV.RESOURCES | 678,805 | 538,356 | 140,450 | 2,200,865 | 2,879,671 |

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| HRM SECTION -(B BRANCH ADMIN) | 660,447 | 423,570 | 236,877 | 2,669,016 | 3,329,464 |
|--|---------|---------|---------|----------------------|-----------|
| SLIGO/LEITRIM DIV. RESOURCES | 637,840 | 488,561 | 149,278 | 2,227,493 | 2,865,333 |
| CLIFDEN DISTRICT | 631,740 | 516,236 | 115,505 | 1,756,054 | 2,387,795 |
| DMR OPERATIONS UNIT | 604,567 | 203,576 | 400,990 | 625,922 | 1,230,489 |
| DMR OFFICE | 586,830 | 127,608 | 459,222 | 374,710 | 961,540 |
| COMMUNITY RELATIONS | 586,151 | 283,971 | 302,180 | 1,261,082 | 1,847,233 |
| GARDA REPATRIATION UNIT | 536,913 | 33,540 | 503,372 | ~ | 536,913 |
| | | | | | |
| LOUTH DIV.RESOURCES | 483,266 | 300,417 | 182,849 | 1,188,857 | 1,672,122 |
| SHANNON AIRPORT | 478,007 | 35,956 | 442,050 | - | 478,007 |
| MEATH DIVISIONAL RESOURCES KILKENNY/CARLOW DIVISIONAL | 477,106 | 239,726 | 237,381 | 800,368 | 1,277,475 |
| RESOURCES | 468,606 | 213,414 | 255,192 | 675,856 | 1,144,462 |
| GASU | 453,542 | 350,301 | 103,241 | 1,033,760 | 1,487,303 |
| DEFENCE UNIT | 442,157 | 235,428 | 206,730 | 841,769 | 1,283,926 |
| SOUTHERN REGIONAL RESOURCES | 441,396 | 217,748 | 223,649 | 833,622 | 1,275,018 |
| IT SECTION | 437,781 | 216,397 | 221,384 | 1,551,981 | 1,989,763 |
| WATERFORD DIV.RESOURCES | 437,011 | 270,970 | 166,040 | 1,314,934 | 1,751,945 |
| CORK WEST DIV.RESOURCES | 407,223 | 235,153 | 172,070 | 519,704 | 926,927 |
| DMR S DIV. RESOURCES | 398,419 | 230,110 | 168,308 | 984,309 | 1,382,728 |
| GDU | 379,378 | 222,686 | 156,693 | 687, 9 17 | 1,067,296 |
| GUU | 368,831 | 241,779 | 127,053 | 870,606 | 1,239,437 |
| BALLISTICS | 353,874 | 219,050 | 134,825 | 623,621 | 977,495 |
| CYBER CRIME BUREAU | 350,107 | 199,981 | 150.126 | 946.062 | 1.296.169 |
| | | | | | |
| GMU | 336,780 | 139,313 | 197,467 | 640,247 | 977,026 |

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| TELECOMANDIAUCATIONIC | 240 265 | 204.207 | *** *** | 070.000 | |
|---|-----------------|---------|---------|-----------|-----------|
| TELECOMMUNICATIONS | 318,365 | 204,267 | 114,098 | 978,097 | 1,296,462 |
| WEXFORD DIV.RESOURCES | 281,397 | 126,209 | 155,188 | 401,740 | 683,137 |
| SPECIALISED TRAINING POLICY DEVELOPMENT, IMPLEM. | 276,247 | 156,609 | 119,638 | 867,528 | 1,143,775 |
| & MONITORING | 270,686 | 104,404 | 166,282 | 683,441 | 954,127 |
| GARDA BAND | 261,380 | 197,124 | 64,257 | 1,341,097 | 1,602,477 |
| COLD CASE REVIEW UNIT | 253,138 | 108,051 | 145,087 | 341,984 | 595,122 |
| GARDA PRESS OFFICE | 240,218 | 136,981 | 103,236 | 627,596 | 867,814 |
| STOLEN CAR SQUAD | 239,900 | 92,024 | 147,876 | 249,648 | 489,547 |
| WESTMEATH DIV.RESOURCES | 238,093 | 141,482 | 96,611 | 358,989 | 597,082 |
| EASTERN REGIONAL RESOURCES | 234,294 | 79,479 | 154,814 | 786,953 | 1,021,246 |
| EASTERN REGION TRAFFIC | 228,758 | 13,627 | 215,131 | - | 228,758 |
| INTERNAL AFFAIRS | 199,193 | 146,288 | 52,904 | 1,093,895 | 1,293,088 |
| WICKLOW DIV. RESOURCES | 198, 997 | 124,183 | 74,814 | 509,146 | 708,144 |
| DONEGAL DIV. RESOURCES | 188,459 | 51,016 | 137,442 | 281,456 | 469,915 |
| PHOTOGRAPHY GARDA STRATEGIC | 186,575 | 122,223 | 64,353 | 336,302 | 522,877 |
| TRANSFORMATION OFFICE A/C SPECIAL CRIME OPERATIONS | 184,556 | 121,237 | 63,319 | 730,695 | 915,250 |
| OFFICE | 176,909 | 95,774 | 81,135 | 311,595 | 488,504 |
| MAPPING SECTION | 173,033 | 93,681 | 79,353 | 248,761 | 421,794 |
| SPECIAL CRIME OPERATIONS UNIT | 167,708 | 63,501 | 104,207 | - | 167,708 |
| WESTERN REGIONAL RESOURCES | 157,224 | 67,048 | 90,176 | 249,531 | 406,755 |
| PROFESSIONAL STANDARDS UNIT WESTERN REGION OPERATIONS | 151,128 | 113,425 | 37,703 | 719,264 | 870,392 |
| UNIT | 148,300 | 112,197 | 36,103 | 292,329 | 440,629 |
| DETAILS (HQ) SOUTH EASTERN REGIONAL | 145,948 | 89,440 | 56,508 | 360,202 | 506,151 |
| RESOURCES SOUTH EASTERN OPERATIONS | 144,392 | 45,566 | 98,826 | 255,710 | 400,102 |
| UNIT | 131,065 | 74,527 | 56,539 | 239,680 | 370,745 |

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| SOUTH REGION OPERATIONS UNIT | 129,956 | 70,594 | 59,361 | 254,530 | 384,485 |
|---|---------|--------|--------|---------|-----------------|
| COMMISSIONER'S OFFICE | 124,189 | 68,682 | 55,507 | 623,434 | 747,623 |
| KILDARE DIV.RESOURCES | 114,757 | 52,552 | 62,206 | 142,972 | 257,729 |
| | | | | | |
| NORTHERN REGIONAL RESOURCES | 108,293 | 57,352 | 50,942 | 318,022 | 426,315 |
| ROADS POLICING BUREAU | 98,619 | 44,687 | 53,932 | 470,390 | 569,009 |
| GARDA FIXED PENALTY OFFICE | 96,973 | 54,280 | 42,693 | 217,909 | 314,881 |
| SOUTHERN REGIONAL DOG UNIT SERIOUS INVESTIGATIONS UNIT | 94,557 | 71,921 | 22,636 | 200,359 | 294,916 |
| (DSP) NATIONAL DIGITAL RADIO | 91,570 | 69,261 | 22,310 | 769,757 | 861,328 |
| PROJECT NORTHERN REGION OPERATIONS | 88,849 | 65,703 | 23,146 | 435,703 | 524,552 |
| UNIT | 84,179 | 8,136 | 76,043 | - | 84,179 |
| NATIONAL VETTING BUREAU D/COMMISSIONER POLICING & | 82,411 | 47,199 | 35,213 | 339,311 | 421,722 |
| SECURITY | 82,242 | 22,500 | 59,742 | 383,909 | 466,151 |
| CHANGE MANAGEMENT SECTION | 81,796 | 52,160 | 29,636 | 276,204 | 358,000 |
| DOCUMENTS | 74,992 | 56,046 | 18,946 | 290,180 | 365,172 |
| POLICY AND PLANNING UNIT | 74,828 | 43,502 | 31,326 | 343,428 | 418,2 55 |
| LEGAL SERVICES | 73,459 | 38,008 | 35,451 | 564,027 | 637,486 |
| PROCUREMENT SECTION | 62,751 | 42,312 | 20,439 | 224,149 | 286,900 |
| FORENSIC LIAISON OFFICE | 58,866 | 38,000 | 20,866 | 146,321 | 205,187 |
| TECHNICAL BUREAU | 53,216 | 31,949 | 21,268 | 168,795 | 222,011 |
| CORK NORTH DIV.RESOURCES | 46,773 | 24,399 | 22,374 | 106,371 | 153,144 |
| A/C LEGAL & COMPLIANCE OFFICE | 43,672 | 9,334 | 34,339 | 42,016 | 85,689 |
| CHARLETON TRIBUNAL | 42,628 | 3,489 | 39,138 | - | 42,628 |
| OPERATIONAL SUPPORT UNIT FREEDOM OF INFORMATION (FOI) | 38,946 | 16,771 | 22,175 | 113,462 | 152,408 |
| SECTION | 38,544 | 21,004 | 17,541 | 132,965 | 171,509 |

Scirbhlei gairmiùla póilíneachta agus slándála a sholáthar le biontaoibh, muinin agus tacaíocht na ndaoine ar a bhfreastalaimid To deliver professional policing and security services with the trust, confidence and support of the people we serve Page | 38

| TB ADMINISTRATION | 32,297 | 21,056 | 11,241 | 146,747 | 470 041 |
|---|--------|--------|----------|---------|---------|
| | | 21,030 | 11,241 | 140,/4/ | 179,043 |
| RISK MANAGEMENT | 30,379 | 13,084 | 17,295 | 61,208 | 91,586 |
| FIREARMS STORES | 28,545 | 12,910 | 15,635 | 102,585 | 131,131 |
| D/C GOVERANCE & STRATEGY A/C EXEC. SUPPORT & CORPOR. | 28,344 | 23,238 | 5,106 | 228,397 | 256,741 |
| SER. OFFICE | 24,113 | 11,610 | 12,503 | 52,120 | 76,233 |
| FINANCE BRANCH | 23,280 | 11,326 | 11,955 | 61,743 | 85,023 |
| HOUSING (HQ) | 17,049 | 11,291 | 5,758 | 111,810 | 128,859 |
| HQ CENTRAL STORES (SANTRY) | 15,002 | 6,347 | 8,656 | 48,846 | 63,849 |
| PRINTING SECTION GARDA OMBUDSMAN | 13,368 | 11,881 | 1,488 | 96,757 | 110,126 |
| COMMISSION | 12,934 | 12,934 | - | 79,000 | 91,935 |
| GARDA RESERVE UNIT OFF. FOR SAFETY CAMERA | 12,328 | 12,328 | ~ | 76,264 | 88,592 |
| MANAGEMENT(OSCAM) | 12,284 | 12,284 | - | 79,000 | 91,285 |
| AST. COMM HRM OFFICE SPECIAL TACTICS AND OPER. | 11,852 | 5,904 | 5,948 | 55,689 | 67,541 |
| COMMAND OFFICE | 9,754 | 9,754 | - | 44,091 | 53,845 |
| CHIEF ADMINISTRATIVE OFFICER | 9,413 | 7,520 | 1,892 | 51,480 | 60,893 |
| GARDA MUSEUM | 8,964 | 8,964 | - | 55,905 | 64,869 |
| INTERNAL AUDIT SECTION | 7,988 | 4,149 | 3,838 | 113,964 | 121,952 |
| TELECOMS-BROADMAP PROJECT | 7,578 | 617 | 6,962 | - | 7,578 |
| GARDA RESEARCH UNIT | 6,642 | 6,642 | - | 42,052 | 48,694 |
| KERRY DIV.RESOURCES | 4,945 | 4,945 | - | 48,846 | 53,792 |
| IN SERVICE TRAINING | 3,287 | 3,287 | ~ | 21,315 | 24,603 |
| ARTS & ANTIQUES UNIT DMR EASTERN DIVISIONAL | 2,271 | 998 | 1,273 | - | 2,271 |
| REGION | 1,658 | 793 | 865 | - | 1,658 |
| DMR NC DIV.RESOURCES | 1,150 | 851 | 299 | 48,537 | 49,686 |
| NO CENTRE | 870 | 870 | - | - | 870 |

Seirbhisi gairmiùia pòilineachta agus slàndála a sholáthar le hiontaoibh, muinin agus tacalocht na ndaoine ar a bhfreastalaimid To deliver professional policing and security services with the trust, confidence and support of the people we serve Page | 39

| Grand Total | 297,298,875 | 165,420,389 | 131,878,486 | 627,048,064 | 924,346,939 |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|
| (blank) | • | - | - | - | - |
| ACCOUNTABILITY OFFICE | • | - | - | 71,551 | 71,551 |
| GORT DISTRICT AC GOVERNANCE AND | 3 | 0 | 3 | - | 3 |
| DO NOT USE-RATHFARNHAM (DISABLED) | 46 | 46 | - | • | 46 |
| KILLALOE DISTRICT | 171 | 171 | - | ^ | 171 |
| TEMPLEMORE DISTRICT | 207 | 34 | 174 | - | 207 |
| GOREY DISTRICT | 220 | 12 | 208 | - | 220 |
| ASKEATON DISTRICT | 542 | 502 | 40 | - | 542 |

Schedule of records - ICT Directorate Payment Process

| | Request | Requester Name: | File Re: FOI-000319-2019 | 19-2019 | |
|---------|-------------------------|-----------------|---|---------------------|---------------------------------|
| Page No | Description of document | Deletions | Relevant Section of FOI Acts | Reason for Decision | Decision Maker's decision |
| 1 to 8 | Review Audit Report | 80 | Part 1 (n) Schedule 1 | Out of Scope | Part-Grant |
| | | | | | |
| | | | Total number of pages | | 8 |
| | | | Total number of pages for full release | | 4 |
| | | | Total number of pages for partial release | | 4 |
| | | : | Total number of pages being withheld | | 0 |

Review Audit Report

ICT Directorate Payments Process



February 2019

| Action | From | То | Date |
|----------------------|--------------|--|------------------------------------|
| Sent for Peer Review | Niall Kelly | Adele Picard | 13/03/19 |
| Peer Review Complete | Adele Picard | Niall Kelly | 14/03/19 |
| Final Report to: | GIAS | Office of the Garda Commissioner Office of the CAO Executive Director HRPD Garda Audit and Risk Committee C&AG | 20/03/19 26/06/19 19/07/19 |

Introduction

This report represents a review of the audit of the ICT Directorate Payments Process. The review audit examines how the agreed recommendations of the audit report dated August 2017 were implemented in order to mitigate the risks identified.

Offices Examined

The ICT offices based at Garda Headquarters were examined.

Background

Garda Internal Audit Section (GIAS) has made a commitment to conducting a series of audits of the ICT area. Expenditure on IT (excluding photocopiers and other office machinery) in 2016 totalled almost €50 million, comprising 1521 payments.

The primary aim of the original audit was to examine the payment processes in ICT; specifically the authorisation of payments, contractual position with vendors and to obtain assurance that projects are monitored.

A secondary aim of the audit was to obtain assurance that controls over expenditure in the ICT area are sufficiently robust to satisfy the EU Commission. An Garda Siochána has been approved for funding by the Commission under the Internal Security Fund (ISF). For the accounting years 2015 and 2016 'NIL' expenditure has been reported to the Commission. GIAS has reported separately on ISF expenditure

Review Audit Methodology

A questionnaire consisting of eleven questions, based on the recommendations made in the August 2017 audit report, was drawn up by GIAS and sent to the Executive Director ICT for response. Additional questions were sent to the Procurement officer and the Strategic Transformation Office (STO).

As per the latest figures obtained, 576 payments totalling €35'000'000 were made for ICT services in 2018, 82 of which totalling €24'000'000 were to Accenture.

Original Audit Opinion

GIAS can provide reasonable assurance in all areas (except in relation to procurement and control of resource allocation) that the internal management systems in place in ICT are adequate.

In relation to specific audit objectives GIAS can provide:

 Reasonable Assurance that there are effective controls over the payment of invoices. This represents low risk.

- No Assurance that Public Procurement requirements are being complied with.
 This represents high risk.
- Limited Assurance that adequate controls exist in the management of resources in relation to the largest contractor. This represents medium risk.

Updated Audit Opinion

 Reasonable Assurance that there are effective controls in place regarding payment of invoices and recording of contracted hours. This represents low risk.

- Limited Assurance that, pending the outcome of procurement currently being undertaken by ICT, adequate controls now exist and that Public Procurement requirements are being complied with by the ICT Directorate. This represents medium risk.
- Reasonable Assurance that adequate controls exist in the ICT Directorate for the management of resources in relation to the largest contractor. This represents low risk.

Summary of the main findings and recommendations of August 2017 Audit Report together with update on issues.

Verification of Effectiveness of Control over payments

Finding from original audit

Some contractors engaged through Accenture do not record their hours of attendance on an Electronic Time Recording System, unlike other contractors engaged in ICT. Recording of hours provides a valuable verification for ICT management and personnel responsible for authorising invoices from the various contractors. GIAS recommend this as a reasonable control. In addition, there is no clearly documented process in place and no evidence of countersigning of timesheets to verify hours worked for some Accenture personnel. GIAS consider handwritten timesheets to be a much weaker system of accountability than the electronic system that is in place for other contract staff employed with different vendors.

Recommendations from original audit

Priority 2

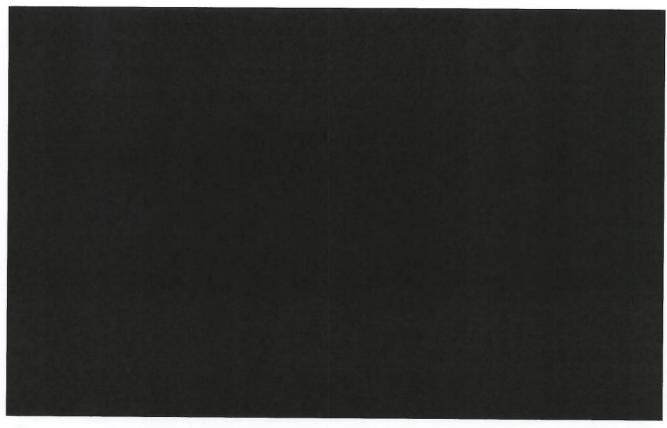
Notwithstanding the different fixed price / skilled resource contracts in place, GIAS recommend that a system similar to the electronic clocking system, for recording contractor hours should be extended to all contractors employed at ICT, including Accenture.

Update in Relation to the Issue

According to the Executive Director ICT, Kelio Clocking System has been fully implemented for all contractors and no issues have been reported. GIAS commend the introduction of an electronic clocking system for all contract staff.

Recommendations

No recommendations.



Financial matters, according to ICT, would be dealt with by the PM with regular monitoring against budget (time/monetary) at project meetings, weekly reporting etc. Reporting to ICT Management takes place weekly or fortnightly as ICT has day to day

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control of any budget, while the Project Board has oversight and responsibility for costs, which are reported at these meetings. Financials would normally apply to mainly external projects that would have linked milestones, payments and would be monitored by the respective Project Board. Extra expenditure would generally arise from changes in scope/requirements. This would be dealt with through a change control process and approved or not in advance by the Project Board.

Recommendations from Original Audit

As these projects are critical to the delivery of the Modernisation and Renewal Programme, the shortage of in-house specialist resources should be included on the ICT Directorate Risk Register and on the Corporate Risk Register.

This is seriously affecting the delivery of services and the effectiveness of the available resources across the organisation.

Update in Relation to the Issue

In relation to the recruitment of new staff, the Executive Director ICT advises there have been 15 Higher Executive Officer (HEO) posts assigned in the past 15 months. There are also 20 Executive Officer/Junior Systems Analyst (EO/JSA) vacancies approved for fulfilment through Public Appointments Service (PAS) competitions.

Recommendations

See Conclusion.

Procurement

Finding from original audit

The contract with Accenture provided to the audit is dated August 2009. This contract was extended without recourse to tendering and remains the basis for the skilled resources provided by Accenture. As this contract has not been renewed since 2009, GIAS are not satisfied An Garda Síochána has complied with its procurement obligations.

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

Recommendations from Original Audit

Priority 1

ICT management must ensure that public procurement obligations are complied with.

Priority 2

ICT management must continue to manage the risk of expensive, highly skilled contractor staff being substituted by less qualified or less capable staff, while being charged at the same contract rates.

Future agreements on contractor rates must be properly documented

Update in Relation to the Issue

GIAS met with ICT and viewed relevant documentation to confirm the current position. According to the Executive Director ICT, Government Frameworks are now being utilised to ensure compliance with public procurement obligations. The main contract has been divided into four Requests for Tender (RFT's):

- ICT Shared Service Desk In a cooling off period. A new contract is due to commence 1/4/19.
- Security Team tenders back to the Office of Government Procurement (OGP), awaiting evaluation and award.
- Operations Final draft of RFT being worked on for publication within next two weeks.
- Applications RFT draft being worked on, expected to be issues within next three weeks.

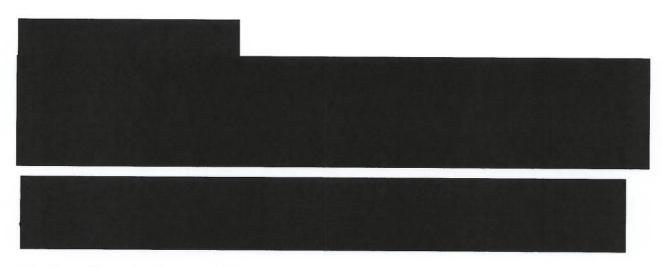
In order to mitigate the risk of less skilled contract staff replacing highly skilled contract staff, ICT has a screening process in which applicants are scored based on their qualifications and experience. This process ensures that ICT are getting staff with the appropriate qualifications and level of experience.

In relation to the seven contracts identified in the August 2017 audit, the Executive Director ICT has confirmed that the bulk of them are subject to procurement through OGP.

In 2018 an EO was appointed to monitor contract expiry dates. Contract details are entered on to eTenders contract database and an alert is issued 3, 6 and 9 months from a contract's expiration date. The EO then informs ICT Management who contact the relevant business area. They will then check for the relevant OGP framework and liaise with them to see if the contract can be extended or if a new tender is required. They will then check with OGP to see if they have a new framework or will run the new tender. If OGP indicate this is a matter for ICT then ICT will run the new tender.

In relation to the documentation of contractors' rates, it has been established through correspondence with Executive Director ICT that the Accenture Master Skilled

Resource contract of 2009 contains the rates for various skilled resources, and these rates have not changed over the contracts lifetime. The services covered under this contract are currently being retendered through OGP using their ICT skilled resources framework. Under these OGP frameworks, contract rate ranges are fixed. Drawdowns by An Gardaí Síochána under these frameworks will be via specific contracts within these set rate ranges. All documentation in relation to these contracts will be held in the Finance Procurement Office and also the Executive Director ICT Office.



Review Conclusion and Recommendations

In relation to staffing, GIAS are pleased to hear of the appointment of fifteen HEOs and the approval of twenty EO/JSA positons to be filled pending PAS competitions. GIAS recommend that Executive Director ICT closely monitors staffing levels in the section and have succession planning in place to avoid reliance on contract staff.

GIAS recommend that all ICT contracts be subject to the same controls to ensure that

compliance with public procurement obligations ceases to be an issue.

ICT procurement remains a medium risk issue.

ACKNOWLEDGEMENTS

Garda Internal Audit Service wishes to take this opportunity to acknowledge the support and assistance provided by all staff who participated in this review audit.

Niall Kelly

Head of Internal Audit

Date: 20/03/19

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Schedule of records - Property and Exhibits Management

| | Requester Name: | er Name: | File Re: FOI-000319-2019 | 19-2019 | |
|---|---|-----------|--|---|---------------------------------|
| Description | Description of document | Deletions | Relevant Section of FOI Acts | Reason for Decision | Decision Maker's decision |
| Property and Exhibits Management Audit - Cover page and | its Management and | 0 | | | Grant |
| Table of contents | ionic. | 9 | Part 1(n) of Schedule 1 | Out of Scope | Part-Grant |
| Executive Summary | J | 9 | Part 1(n) of Schedule 1 | Out of Scope | Part-Grant |
| Audit Report | | 4 | Part 1(n) of Schedule 1 | Out of Scope | Part-Grant |
| Information obtained during 2018 Divisional Audits | ed during 2018 | 4 | Part 1(n) of Schedule 1 | Out of Scope | Refuse |
| Information from those Garda Di audited solely via questionnaire | Information from those Garda Divisions audited solely via questionnaire | 8 | Part 1(n) of Schedule 1 | Out of Scope | Part-Grant |
| Information arising from Site Visits | g from Site Visits | 72 | Part 1(n) of Schedule 1 Section 32 & 37 | Out of Scope Enforcement and Public Safety and Personal Information | Part-Grant |
| Further Notes | | 2 | Part 1(n) of Schedule 1 | Out of Scope | Part-Grant |
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AUDIT REPORT



Audit of Property and Exhibits Management System 2 (PEMS 2)

May 2019

Circulation Control

Sent for Management Response to: Chief Superintendent Garda Professional

Standard Unit

Date: 17/05/19

Management Response Received from: Chief Superintendent Garda Professional

Standards Unit

Date: 27/05/19

Final Report peer reviewed:

Adele Picard

Date: 31/05/19

Final Report sent to: Office of the Garda Commissioner

Office of the CAO

Date: 05/06/19

Final Report sent to:

Garda Audit and Risk Committee

Date: 26/06/19

Final Report sent to:

C&AG

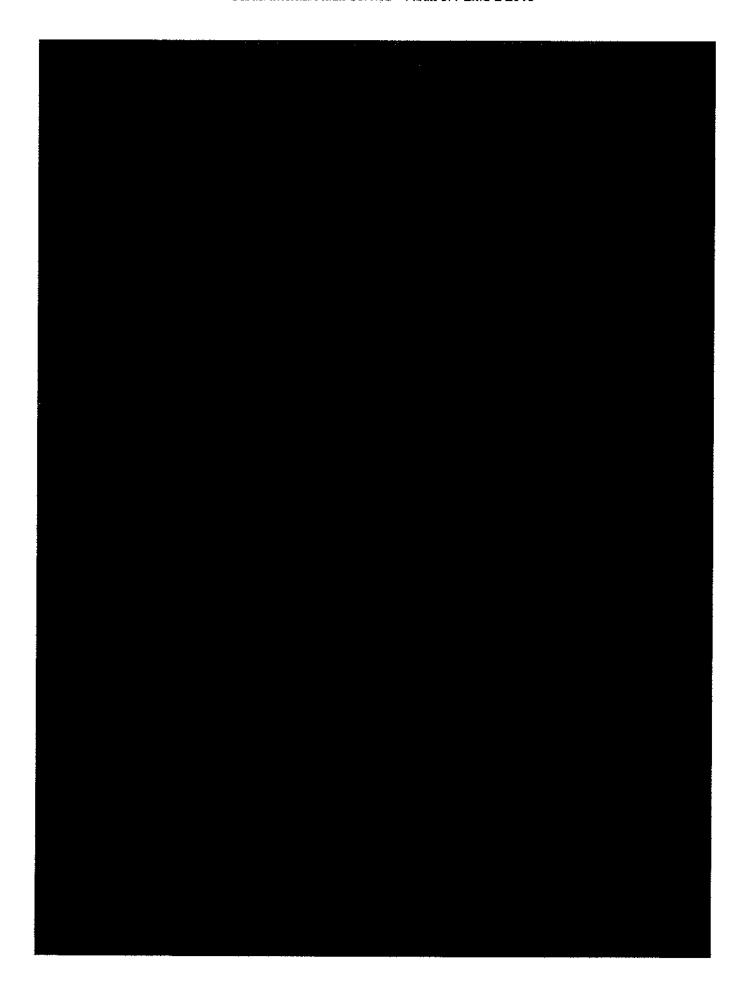
Date: 19/07/19

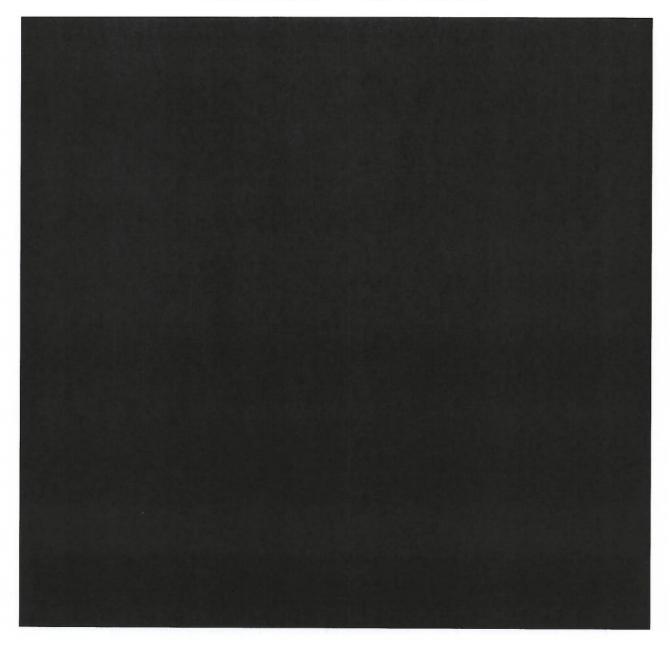
Garda Internal Audit Service - Audit of PEMS 2 2019

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Scirbhísí gairmiúla póilíneachta agus slándála a sholáthar le hiontaoibh, muinín agus tacalocht na ndaoine ar a bhfreastalaímid To deliver professional policing and security services with the trust, confidence and support of the people we serve





In relation to specific audit objectives, GIAS can provide:

Reasonable assurance with regard to Training issues identified. This represents low risk.

Limited assurance with regard to Resources Management issues identified. This represents medium risk.

1.3 Main Findings and Recommendations

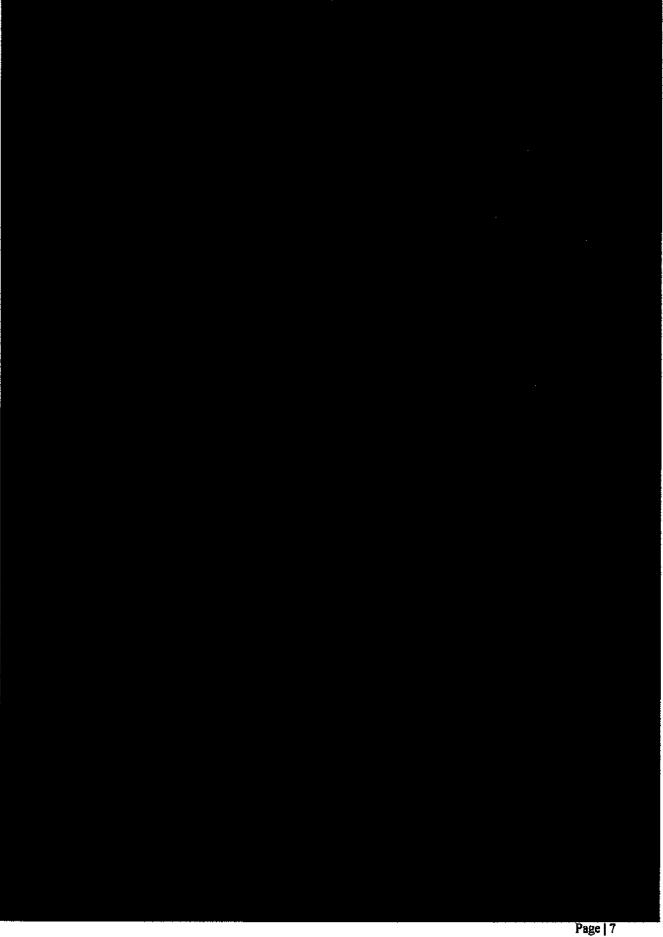
| The key findings and audit areas which are the subject of recommendations are: | |
|---|--|
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| | |
| Training in PEMS 2 recording is being provided on a needs basis. In GIAS opinion, every member would benefit from basic training in how PEMS2 operates and integrates with PULSE etc. This may also assist the members in trustice the content. | |

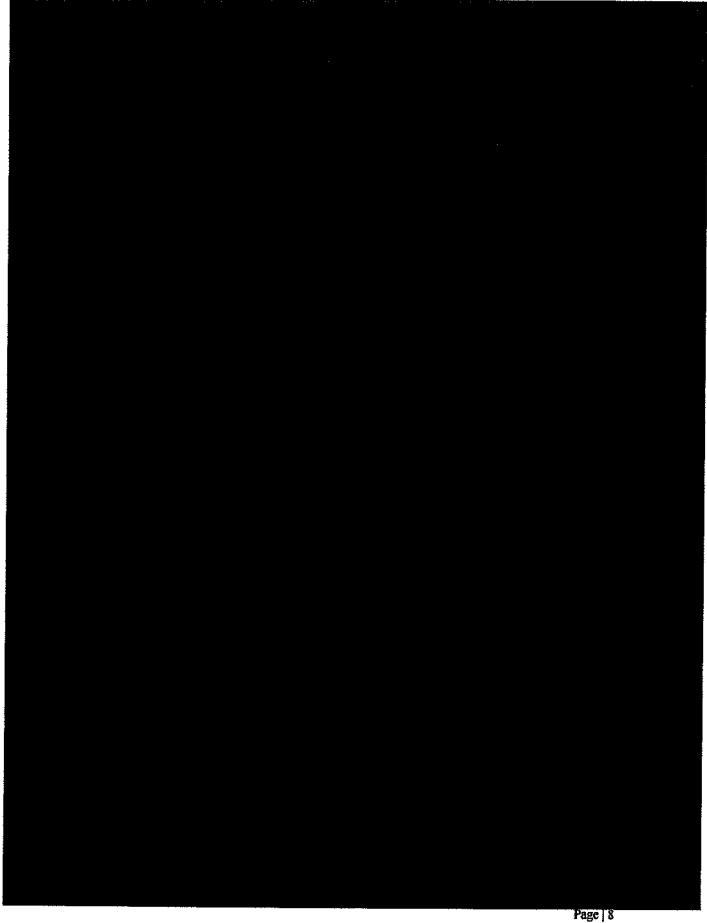
trusting the system.

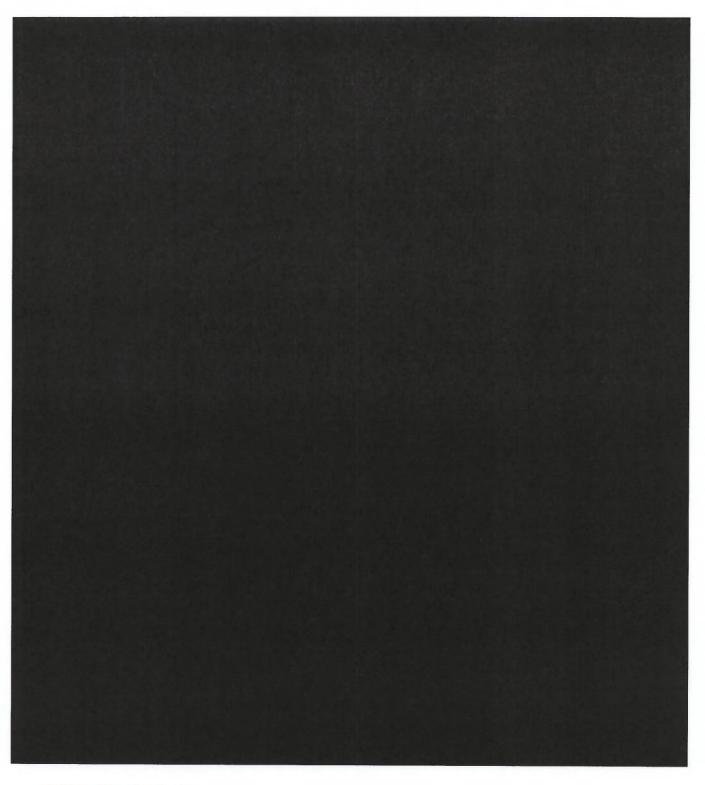
| Cultural issues need to be addressed by the Senior Management in relation to: |
|---|
| |
| |
| |

The acceptance of Garda Staff in the role of Property Managers.

Seirbhísí gairmiúla póilíneachta agus slándála a sholáthar le hiontaoibh, muinin agus tacaíocht na ndaoine ar a bhfreastalaímid To deliver professional policing and security services with the trust, confidence and support of the people we serve Page | 6

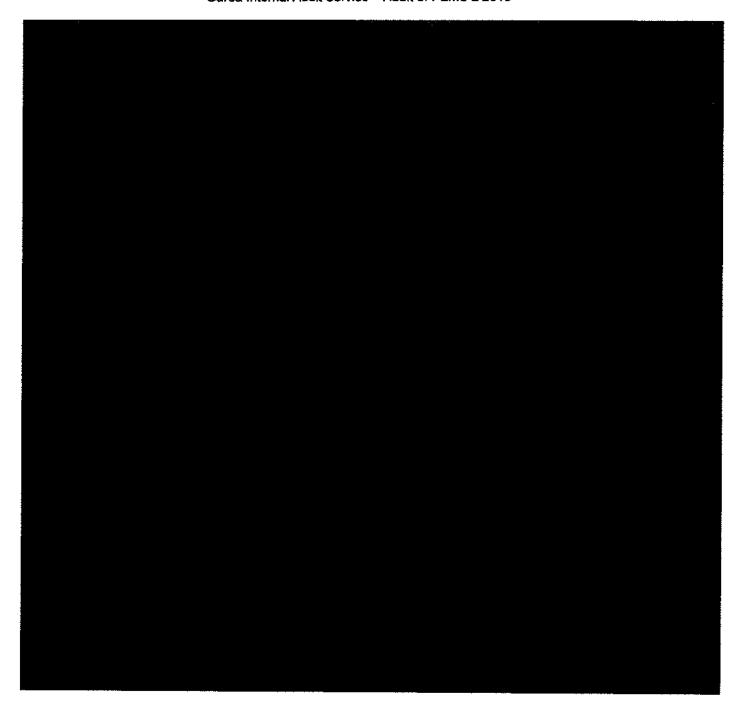


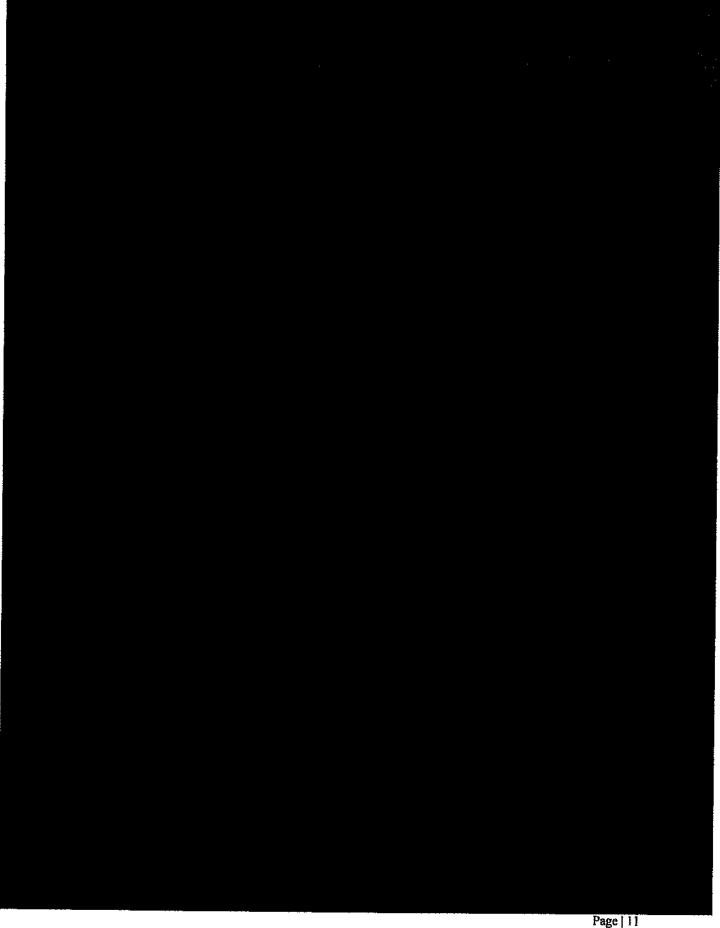


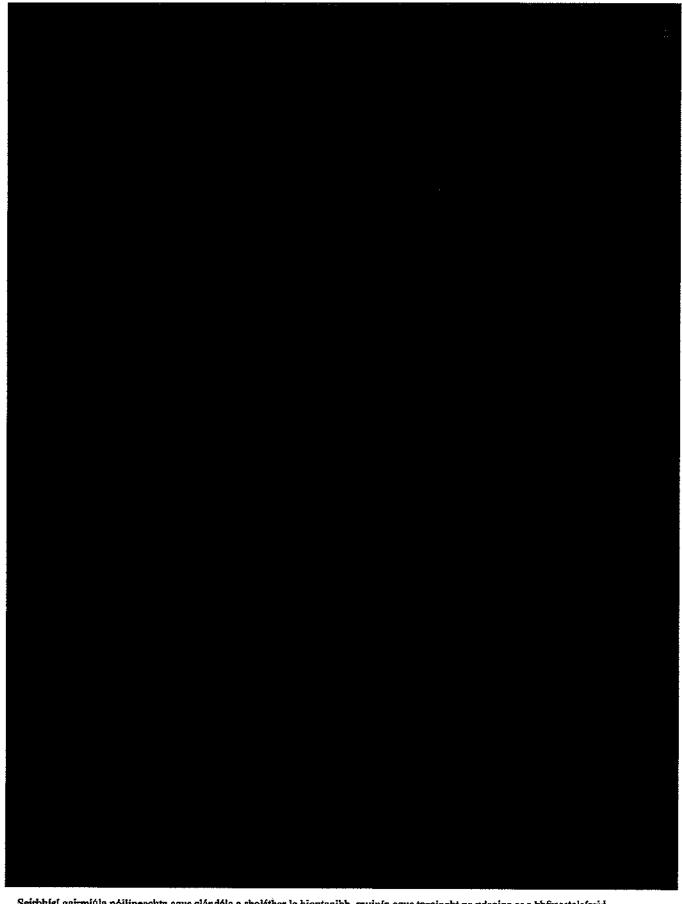


2.3.2 Auditor Knowledge

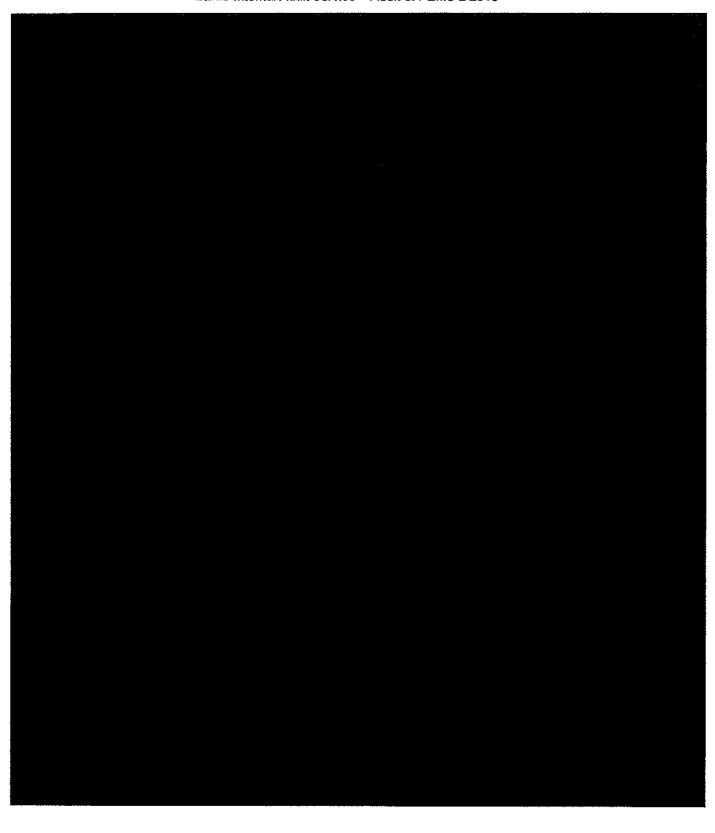
In April 2018, GIAS were provided with training on the use of PEMS 2 to facilitate future audit work. Additionally, Property and Exhibit Management continues to be an element in Divisional audits.



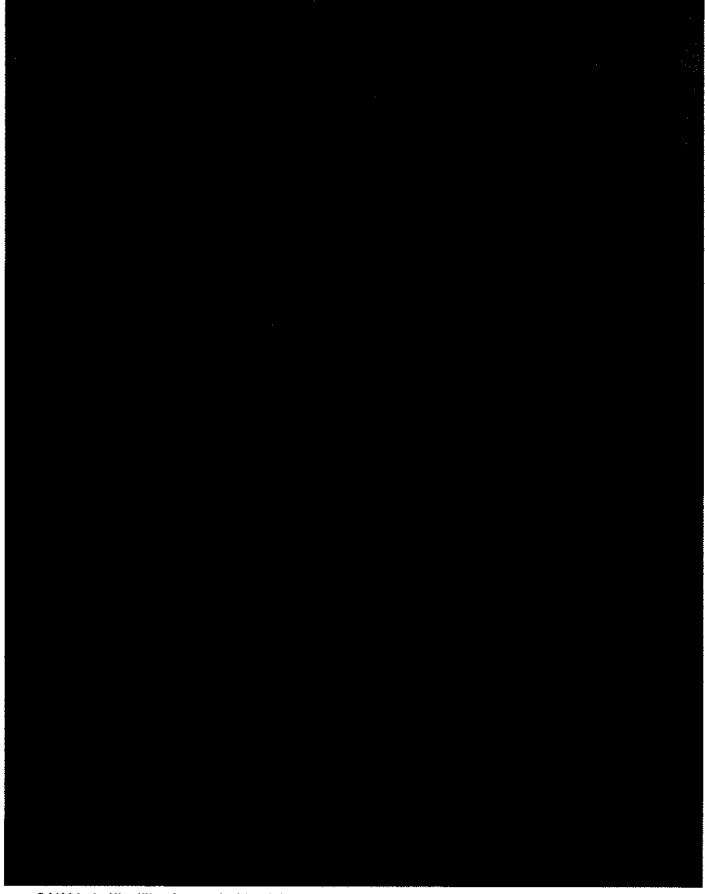




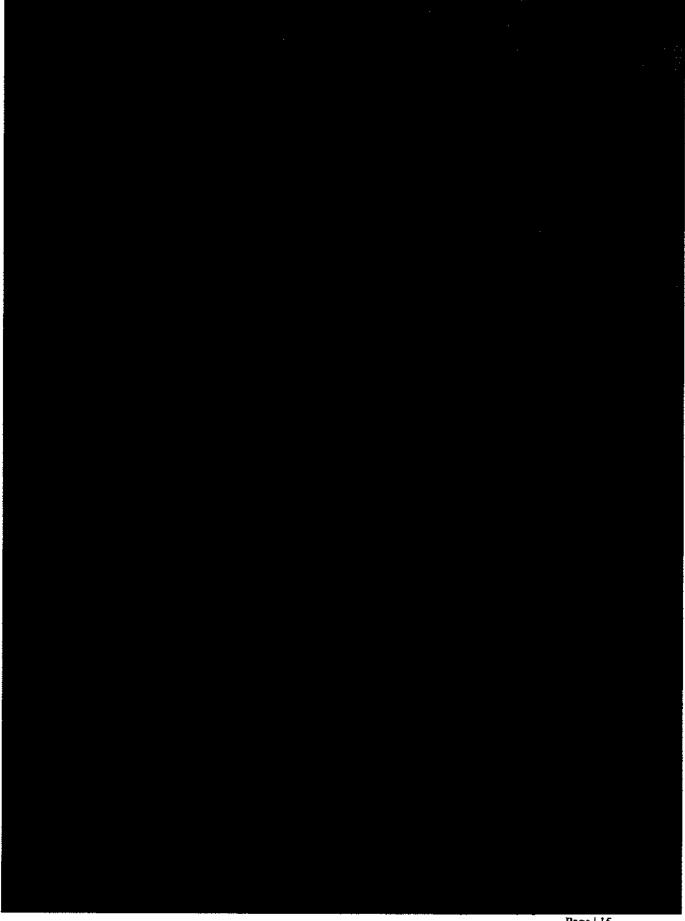
Seirbhísí gairmiúla póilíneachta agus slándála a sholáthar le hiontaoibh, muinin agus tacaíocht na ndaoine ar a bhfreastalaímid To deliver professional policing and security services with the trest, confidence and support of the people we serve Page | 12

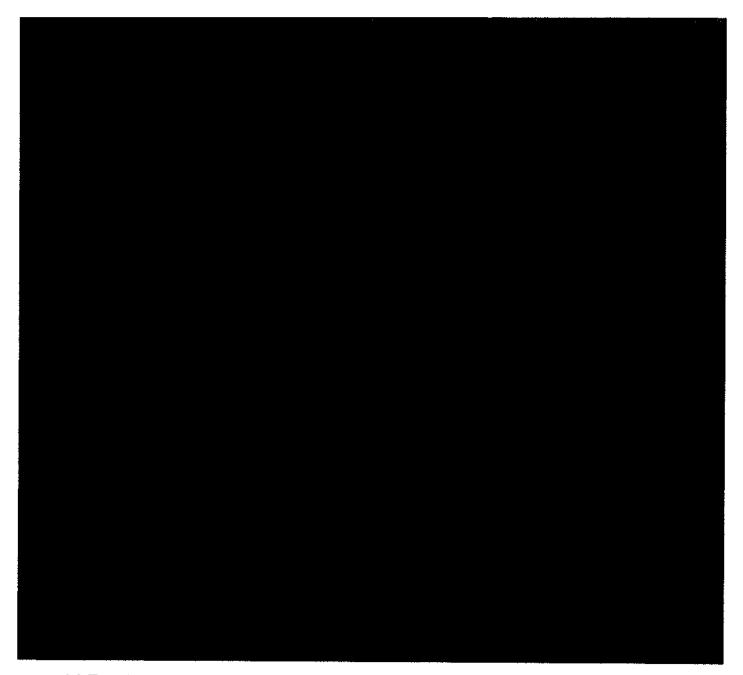


Seirbhisí gairmiúla póilíneachta agus slándála a sholáthar le hiontaoibh, muinín agus tacaíocht na ndaoine ar a bhfreastalaímid To deliver professional policing and security services with the trust, confidence and support of the people we serve



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





4.2 Training

Expected Controls

Adequate training has been provided to all Garda Members and Garda Staff who have cause to interact with the PEMS 2 system.

Findings

Divisions expressed general satisfaction with training provided.

Seirbhisl gairmiùla poilíneachta agus slándála a sholáthar le hiontaoibh, muinin agus tacaíocht na ndaoine ar a bhfreastalaimid
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- No specific training in relation to the procedures for the has been provided.
- Good procedures were noted in some Divisions where PEMS managers, Drugs Unit, Scenes of Crime Unit and members who previously managed property on the PEMS1 system in their districts have been trained.
- · Training for other members has not yet been provided.
- GIAS understands that training will be provided through the roll out of IMS⁶ training.

Recommendations

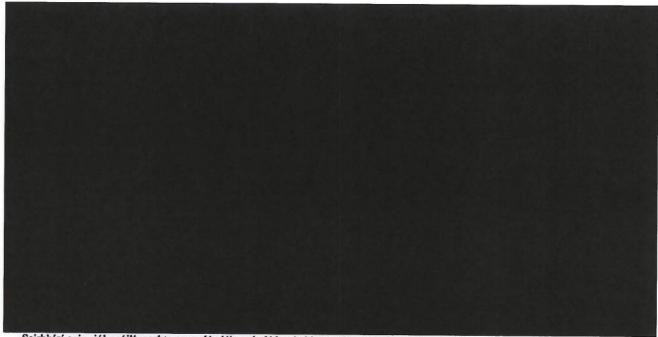
Priority 3

- Specific training should be provided regarding the areas of legal complexity or change as need arises.
- General training should be rolled out as soon as possible and independent of IMS.

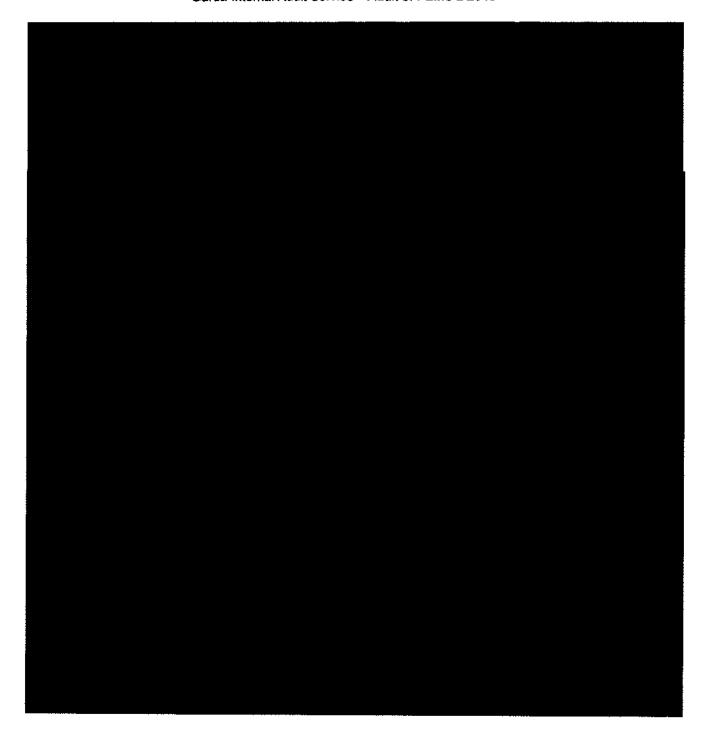
Management Response

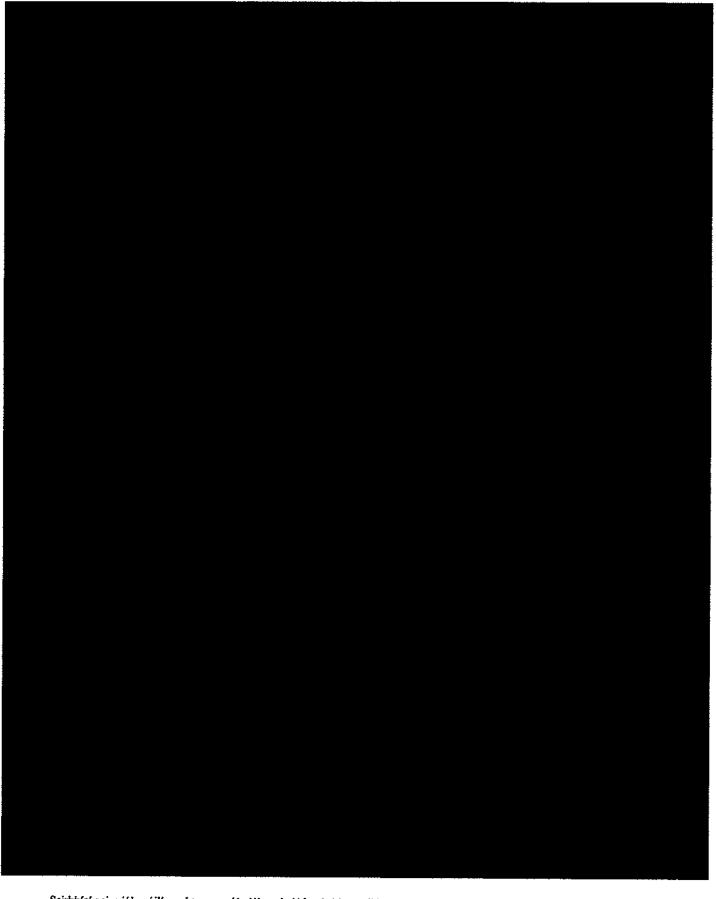
Priority 3 Response

- Role appropriate training has been rolled out since the implementation of PEMS2 and all attendees have been adequately trained in the using of the system. The action of rolling out training regarding the disposal of property and other areas of legal complexity or change as need arises rests with the Garda College.
- Online training in the form of e-learning will be provided to all swom members and relevant Garda staff prior to PEMS2 access being granted with regard to the functionalities and terminology of the system.

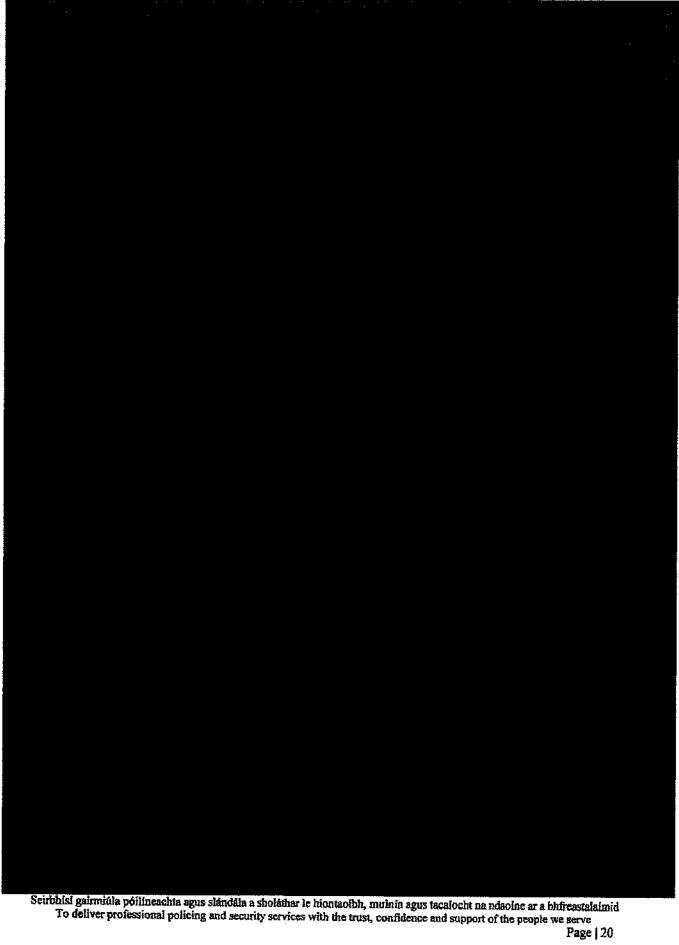


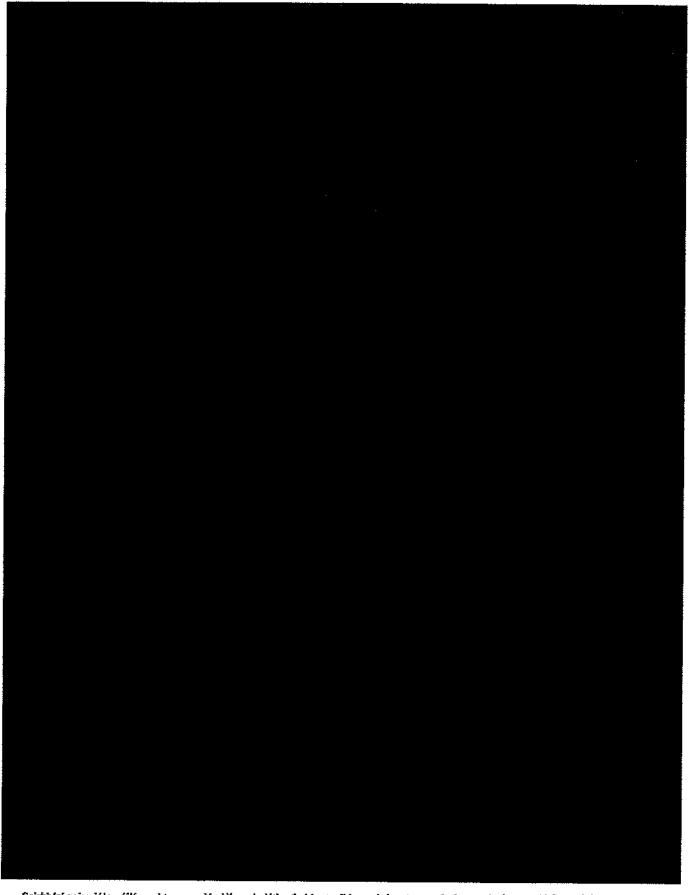
Seirbhísí gairmiúla póilíneachta agus slándála a sholáthar le hiontaoibh, muinín agus tacaíocht na ndaoine ar a bhfreastalaímid To deliver professional policing and security services with the trust, confidence and support of the people we serve



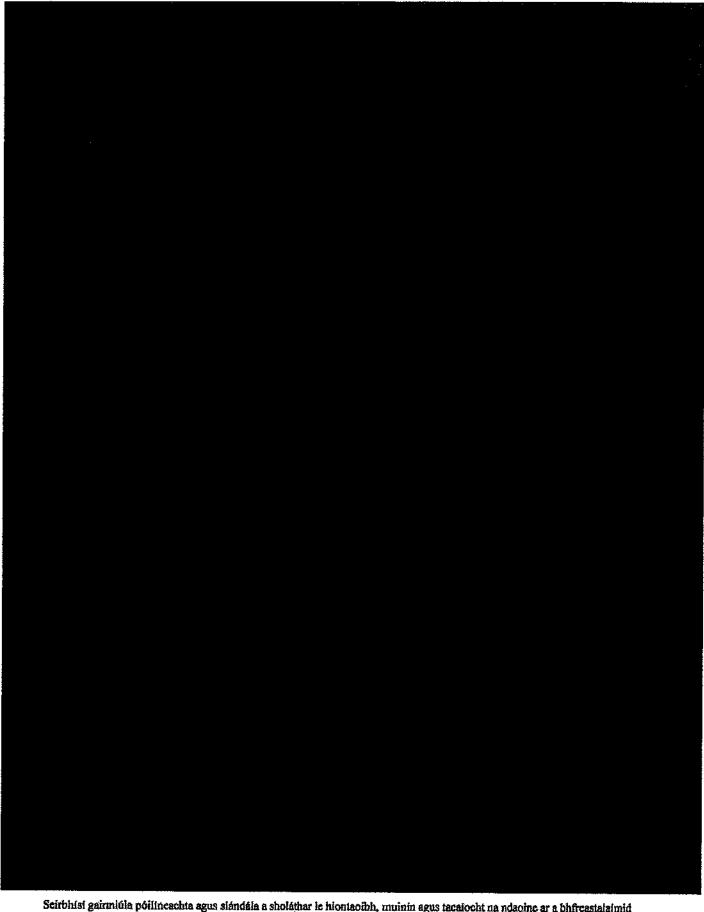


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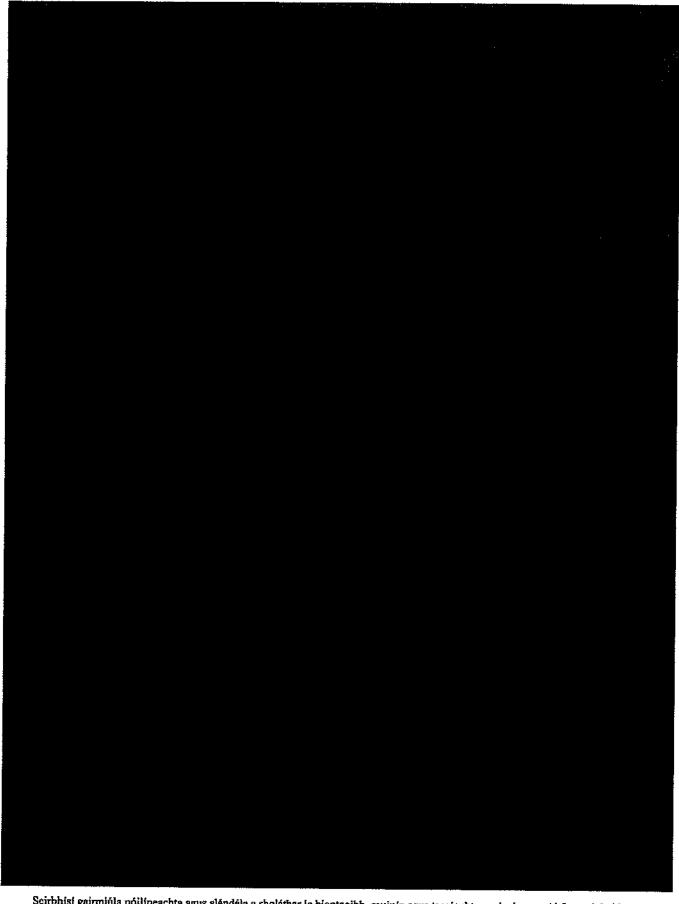




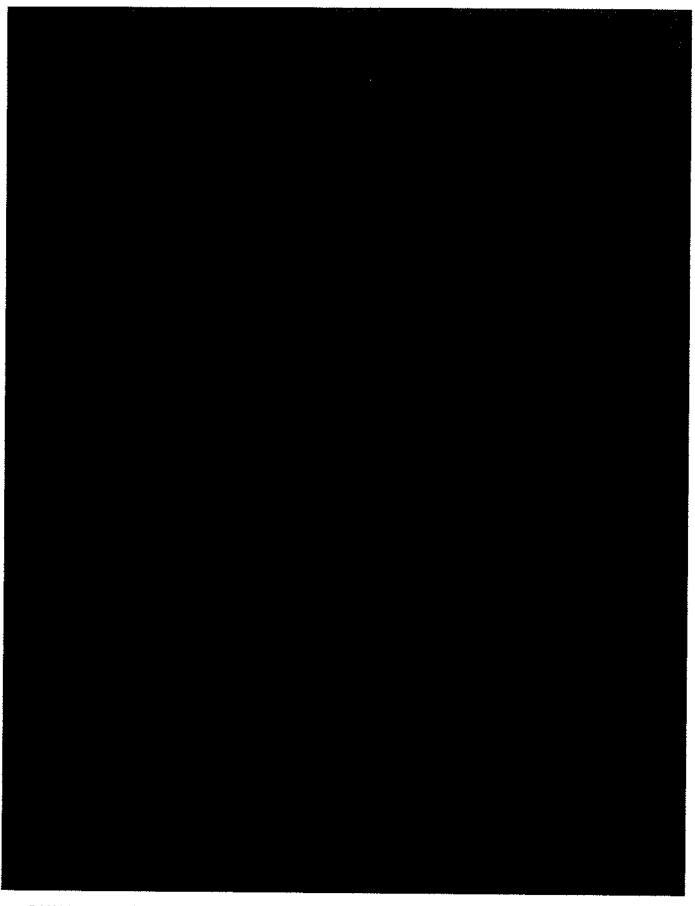
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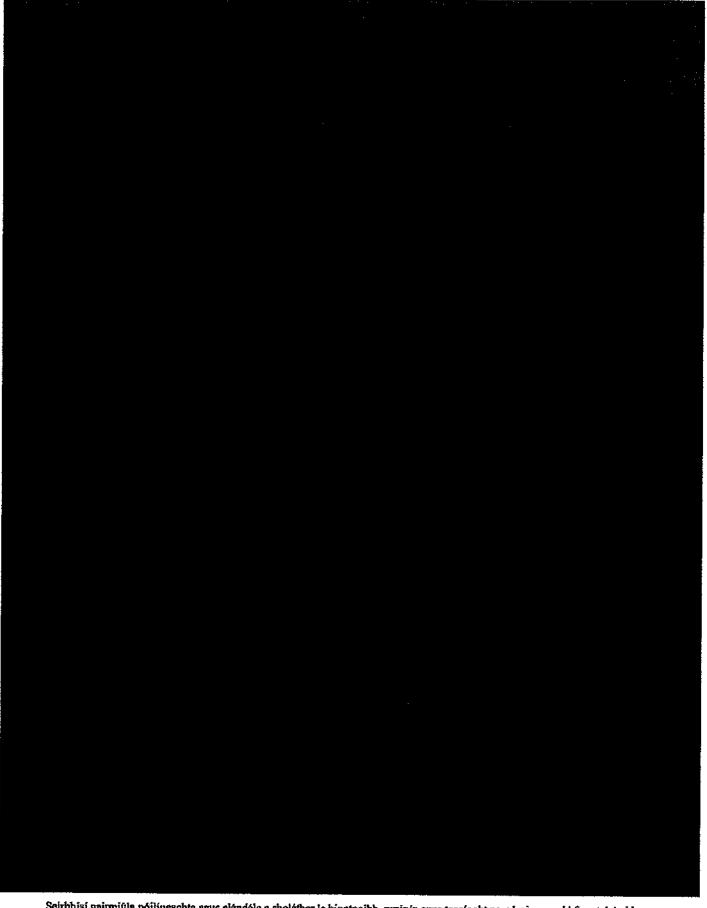
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There is a belief in some of the areas visited (and this has been found by GIAS to apply to other Divisions also), that it is not appropriate to appoint Garda Staff as property store managers. Some members, including management, have expressed a view, which suggests that Garda Staff not capable of undertaking the tasks of handling property and that they might have to go to Court to verify a chain of custody. This incorrect perception must be dispelled and a clear message communicated that (a) the store management is largely an administrative function; (b) Garda Staff has all signed up to the same confidentiality and Official Secrets legislation (1956). (c) Civil Servants in various grades and roles would regularly represent the State in Court and in other quasilegal commissions, committees and enquiries as a core part of their responsibilities.



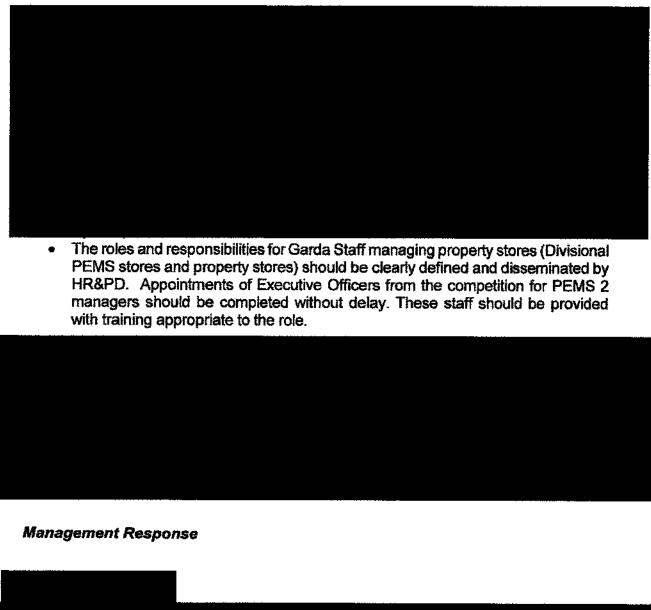
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| | DMR Southern Division |
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| | |
| • | In Sundrive Garda Station, a full time Property Manager (Garda Member) is in |
| | charge of the property store, ensuring greater efficiency in the running of the store and following up on property. |
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an opinion was expressed to GIAS that PEMS might not be a suitable position for civilianisation as there is a belief among uniformed personnel that Garda management cannot 'direct' Garda Staff.

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Priority 3 Response

 The PEMS2 procedure document will be available on the Portal for all users to access and CPD training will be provided subject to the Garda College hold sole responsibility for that role.

5.3 Training

Expected Controls

Adequate training has been provided to all Garda Members and Garda Staff who have cause to interact with the PEMS 2 system. Training is put into practice.

Findings

General notes

An email from the business owner of PEMS 2 distributed to each section regarding IMS training dated 07 December, 2018 states "All Garda Members and Garda Staff enrolled in the IMS eLearning modules will have access to the PEMS2 eLearning module. Access will be granted to a wider audience in due course." This training module is available on the Learning Management System (LMS).

An email dating 18 December, 2018 estimates that the module will take 60 to 80 minutes to complete. On completion of this, the recipient "will be given basic access to the system. This will allow them to search for objects, maintain the chain of custody, view object main details and perform actions on an object (data record)".

- During site visits GIAS was made aware that not all Garda Members and Garda Staff may have been notified of the training as the emails were sent to section mailboxes. The wording of these emails also suggests that at present PEMS 2 training is only available to those Garda Members and Garda staff who have received IMS training.
- GIAS are aware of the survey results distributed by the Communications Trust (Change Management) distributed on the 11th April, 2019 that shows 52% of trained users and 26% of untrained users agree with the statement "I feel that I have the knowledge and skills to use the PEMS 2 system and supporting devices". This survey also reported that "not enough members received training and training did not cover all system functions".
- Seven locations visited by the GIAS, expressed concern about the training. GIAS
 was notified that staff involved with PEMS 2 had either no training or the training
 was deemed to be rushed.
- Two Divisions that responded to the questionnaire highlighted some training issues: gaps in the training relating to the GTube training video focusing on the ICT aspect of PEMS 2 and not the practicalities of managing property (having viewed the video on 25 of April, 2019 GIAS share this opinion).
- Of particular concern is the fact that the training video does not include Manual Handling. GIAS believe that manual handling for PEMS 2 managers is a requirement under the Safety, Health and Welfare at Work, (General Applications) Regulations 2007 due to the nature of the work, which "involves risk, particularly of back injury, to employees". This places a duty of care on An

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 The majority of the Property Managers informed GIAS that they received on the job training only.

- **DMR West Division** expressed a desire for additional members to be trained. > GIAS were informed that at present PEMS 2 training is only given to PEMS staff. > The staff have requested follow-up or refresher training with PEMS 2 but none has been provided to date. no issues with training were highlighted. In staff turnover and subsequent training requirements have been in noted as an issue effecting the smooth running of the Property Store. **DMR Southern Division** Property managers expressed concern that not all Garda Members were getting sufficient training in the utilisation of PEMS 2. Property managers receive IT training but, as reported to GIAS, they receive no training in storage management. the Property manager self-trained and has researched the practice of the organisation of the property storage system on wo volition. Property managers also reported that they require manual handling training. Kildare Division GIAS were informed that, at the time of the audit, no one had received training in PEMS 2. The previous Sergeant with responsibility for property had own system but on transfer had not passed this on to those currently managing the store. no issues regarding training were noted by GIAS. GIAS were informed that the property manager, a Garda Member, had received the training. a question of training sufficiency was raised. It was also mentioned that members generally do not have the time to read every HQ Directives due to their existing workload.
- Scirbhisi gairmiúla póilíneachta agus slándáia a sholáthar le hIomtaolbh, muinin agus tacaíocht na ndaoine ar a bhfreastalaimid To deliver professional policing and security services with the trust, confidence and support of the people we serve

Members resulting in al

concern was expressed regarding the lack of training for all Garda

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Laois/Offaly Division

- In training was reported as consisting of three days in Templemore.
 This might be excessive and shows inconsistency throughout the organisation.
- In the training for members was on the job and they were encouraged to watch the GTube video.
- In no issues arose in relation to training.

Recommendations

Priority 3 (Business Owner)

- Formal feedback on the quality and suitability of the training video should be sought from those with a responsibility for PEMS 2 in Districts and Divisions. These are people best placed to judge the suitability of the video for training purposes. GIAS note that recommendations from the PEMS 2 feedback survey identified improvement. Issues regarding training need to be addressed by the organisation.
- The Professionalisation of the role with the provision of curatorial training should be considered.
- Training does not need to be extensive but can be improved. It needs to be consistent and support consistency and best storage management practices.
- Processes should be put in place so that as a matter of policy, Manual Handling training can be rolled out for all PEMS 2 Store / Property Store Managers.
- The policy of not providing training to all operational members should be reconsidered.

Priority 3 (Local Management)

- Divisional Officers should identify training needs.
- Training should be provided through the Garda College, eLearning and on the job, with the supervisors being responsible for ensuring staff are facilitated.
- Where possible, members who are PEMS 2 managers should have a sufficiently long handover period to train incoming Garda staff replacing them.

Management Response

Priority 3 Response (Business Owner)

- The training videos and materials for PEMS2 provided by the Garda College are very informative. It gives the trainee the appropriate terminology, functionality and adequate training for the systems user.
- The Garda College generate the training materials for PEMS2 and have delivered very informative and sufficient material for users to date.
- Role appropriate training and user training are consistent with best storage management practices are very important, however, this role it is not within the scope of PEMS2 project and requires to be addressed by local management,
- Manual handling courses for Property Store Managers should be provided to all property store personnel however this is an action that requires also to be addressed by local management.
- Training for all operational members is the overall goal of the eLearning aspect of PEMS2. Such training is ongoing and will be rolled out incrementally and subject to College capacity.

5.4 Staffing and Management of Property Stores

Expected Controls

The PEMS Store Manager or where no designated PEMS 2 Store is in existence, the Property Manager function, is suitably staffed.

Findings

General Notes

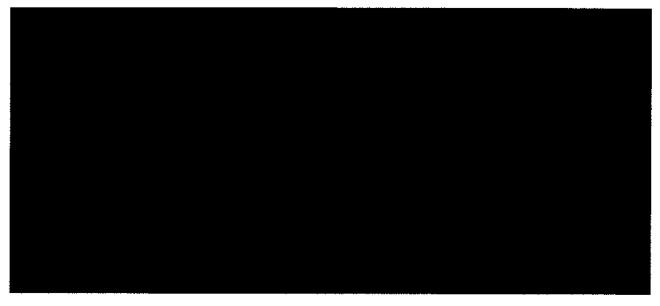
At all locations visited by GIAS, there were personnel assigned to property stores. These were a mix of Garda Members and Garda staff. The responsibilities of the PEMS 2 store manager according to HQ 55/18 are:



None of these tasks requires the execution of Garda powers. These positions are ideally suited to Garda Staff.

During the course of the audit, resistance to the Professionalisation of the posts and the allocation of Garda Staff thereto was evident. This is addressed under section 5.2 on Culture and Behavioural Risk above.

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GIAS was informed of practices of placing Garda Members who are on 'light duties' at property stores, including when female Garda Members are pregnant or members of either gender have a back injury.

DMR West Division

| • | a Sergeant is responsible for property along other duties. There has been a turnover in staff, which have affected the resources and training available. There are no assigned Exhibits Officer or property manager. In GIAS were informed that the the Division warrants a minimum of two full time people. At present, there are two full time Garda Members (on roster) in addition to a Garda Staff member working reduced hours. There is some concern that work force modernisation of these positions will limit the opening to office hours. Similarly, a concern regarding personnel on light duties arose. This is not ideal due to the manual handling involved. | |
|---|--|--|
| | DMR Southern Division | |
| • | Two of the property and exhibit managers are members on light duties working part-time. | |
| | | |

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Kildare Division

| • | At | |
|---|---|--|
| | the time of the audit, there was no designated person with responsibility for | |
| | PEMS, | |
| | GIAS was informed a newly appointed Sergeant, in addition to his | |
| | other duties, has been assigned the responsibility for PEMS. | |
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Laois/Offaly Division

- In three property managers have responsibility for PEMS: a Sergeant, a Garda Member and Garda Staff. The store's opening hours are covering 80% of all units.
- In a Garda Member, with the assistance of a Sergeant, is responsible for the PEMS store.
- In two Garda Members have been allocated responsibility for the PEMS store. Access issues are reported when these members are not working. The Unit Sergeants do not have access.

Recommendations

Priority 1

- GIAS support the view that posts such as PEMS / Property Manager should be professionalised and occupied by Garda Staff, to facilitate the deployment of members to front line duties in accordance with the Strategic Plan 2019-2021. GIAS are aware that a recent competition was held which included the position of PEMS managers at the level of Executive Officer (see HQ 55/2018 and HQ 63/2018). Appointments from this competition should be made and posts filled as a priority.
- Workforce modernisation and staffing stores with Garda Staff should not negatively impact the hours of operation of PEMS stores.
- Consideration should be given by HRPD to increasing the hours of availability
 of the PEMS store managers and adjusting the working hours accordingly, to
 facilitate the crossover of units (e.g. from 8am to 7pm). Consideration should also

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be given to providing sufficient staffing levels in the larger Divisional stores at Executive Officer and Clerical Officer Level.

Priority 2 (Local Management)

| • | Due to the nature of the PEMS store work, which at times involves heavy lifting and members on light duties may not always be suited for it. While it is to be commended that members are accommodated in this way, care should be taken that such reasonable accommodations are suited to the member's circumstances. While GIAS did not carry out a Health and Safety review, the points raised should be considered by District and Divisional management and actioned appropriately. |
|---|--|
| • | Further resources are required as a temporary measure in DMR Southern, This will require time, staff resources and additional storage space and support of the District Officer. |
| | |

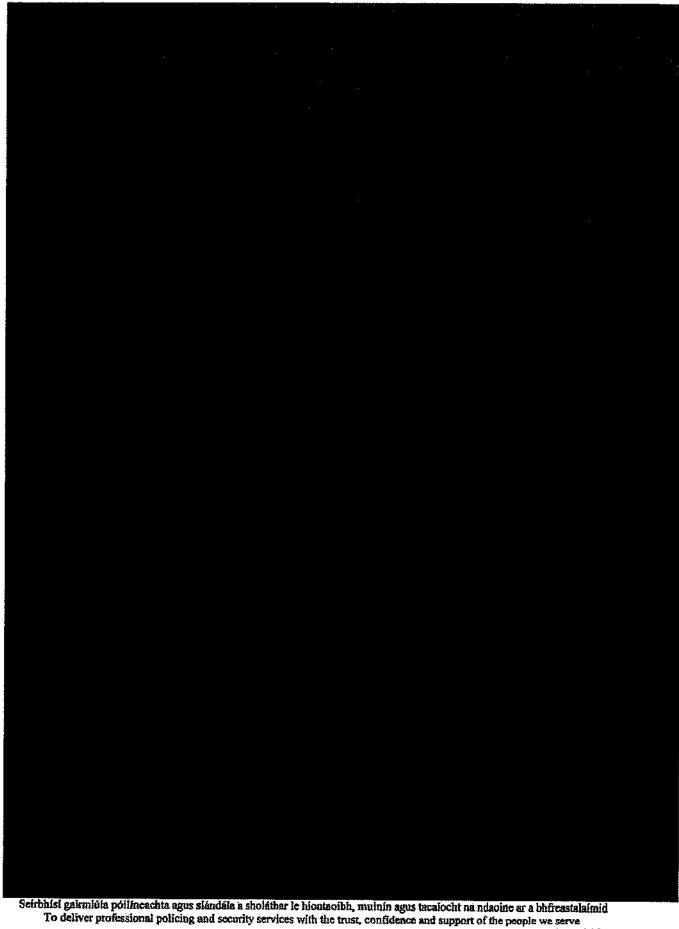
Priority 3 (Local Management)

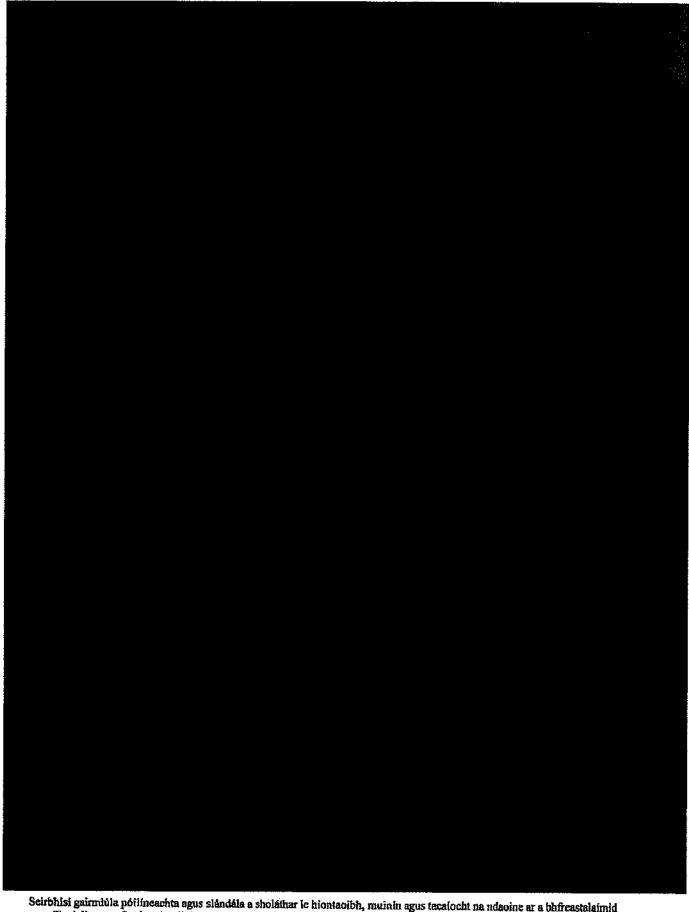
 Networking between PEMS Managers and Property Managers is desirable and should be encouraged by Divisional Officers.

Management Response

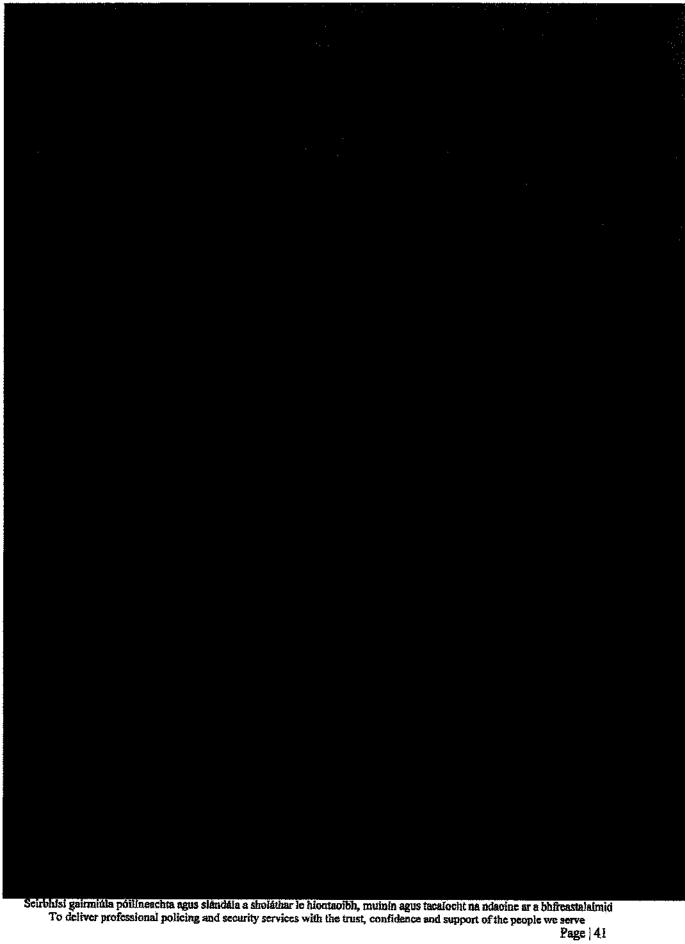
Priority 1 Response

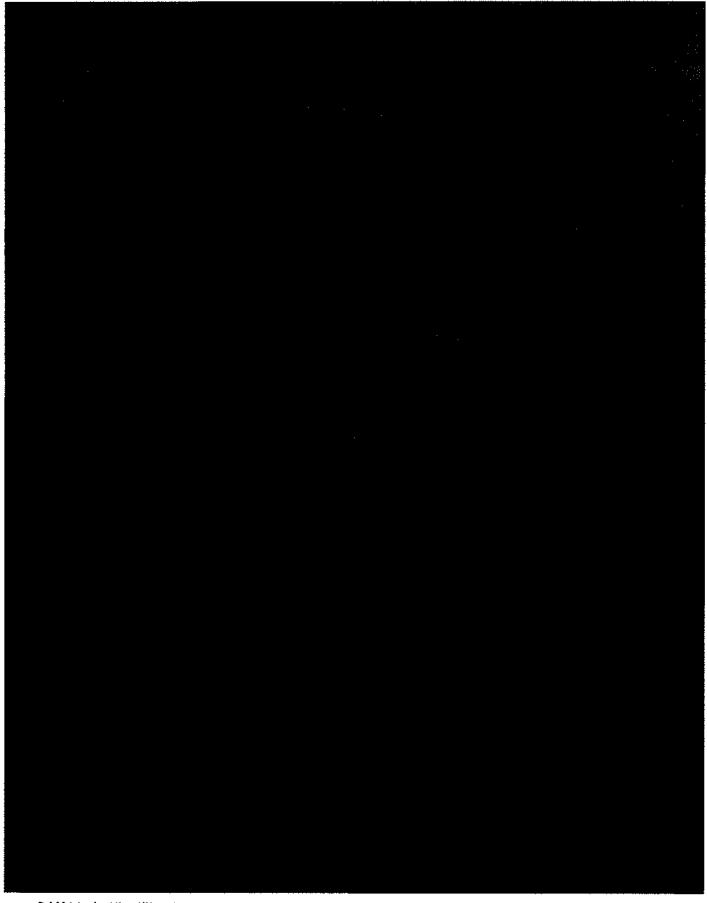
- The responsibility for filling the position of PEMS managers at the level of Executive Officer rests with HRPD.
- Matter to be addressed by the relevant department
- Matter to be addressed by the relevant department





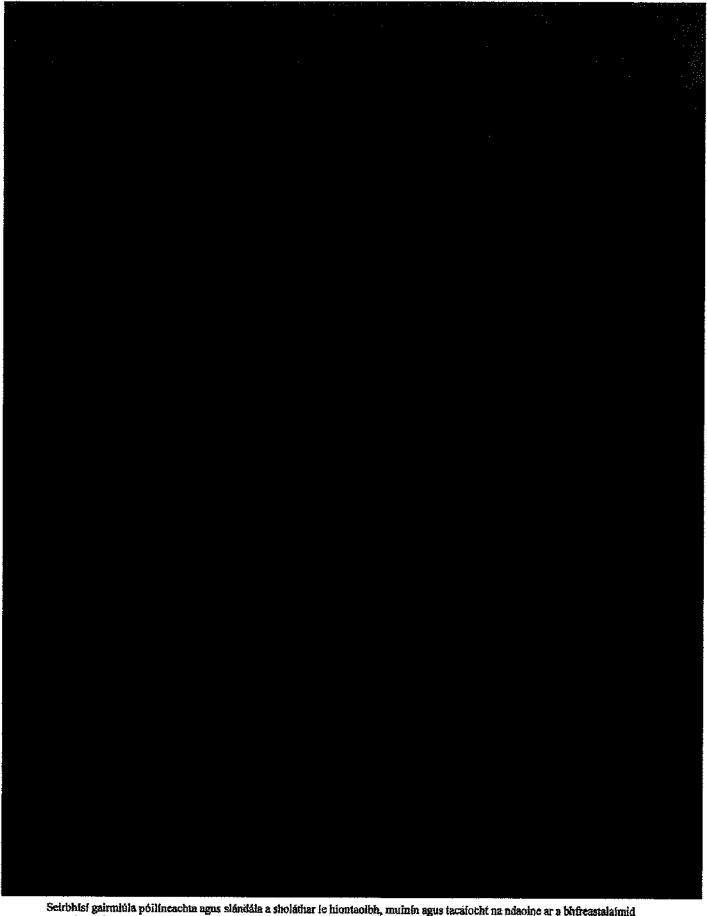
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Recommendations

Priority 2

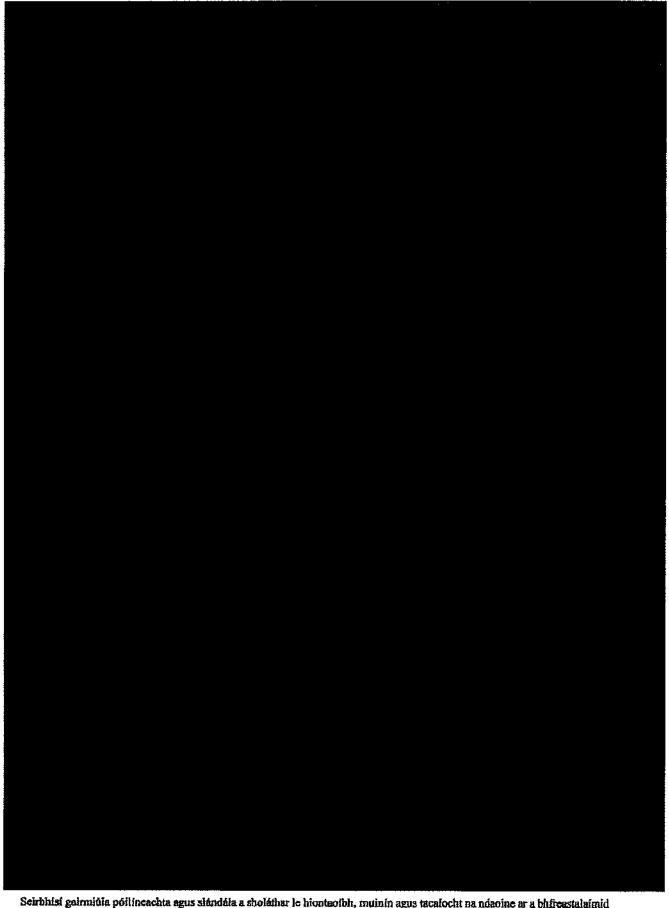
 GIAS recognise that the accommodation is not entirely within the control of Divisional management, and that the relevant budget is, to a certain extent, within the vote of the OPW (Office of Public Works – Vote 13). However, it is the responsibility of the relevant Personnel to raise issues with Estate Management.



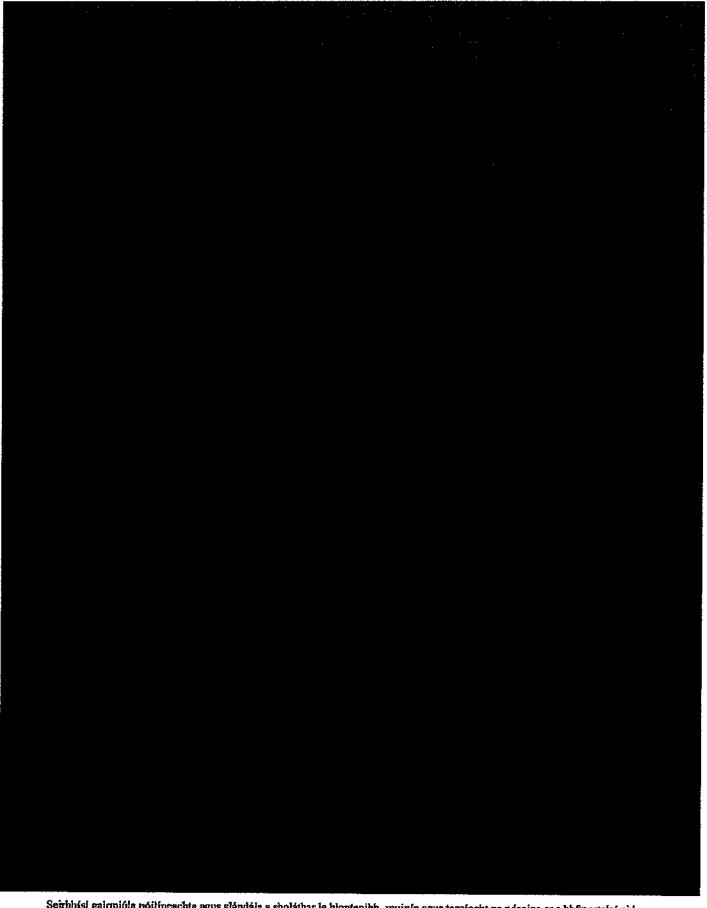
Management Response

Priority 2 Response

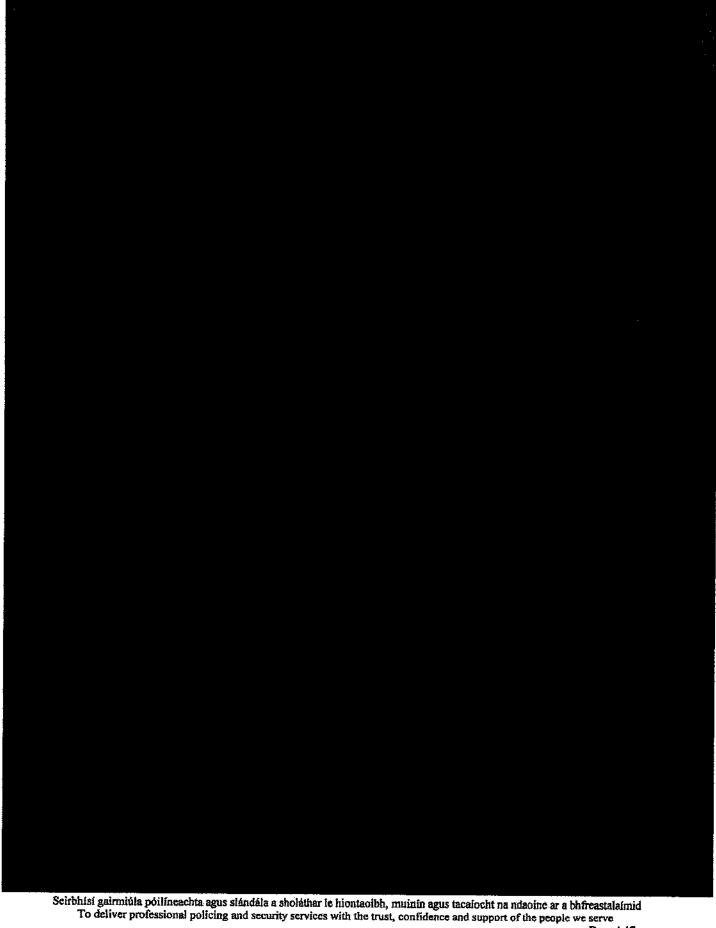
- Local management action this task
- Local management action this task



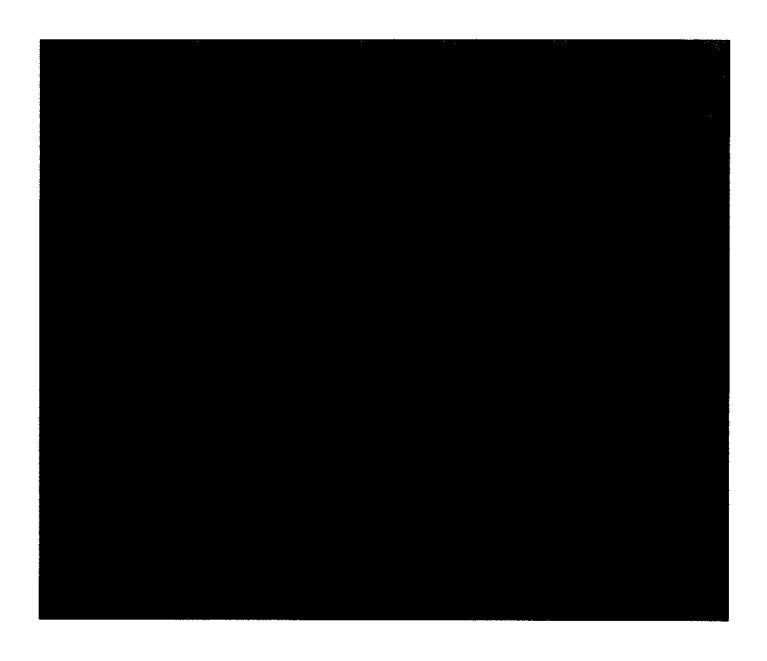
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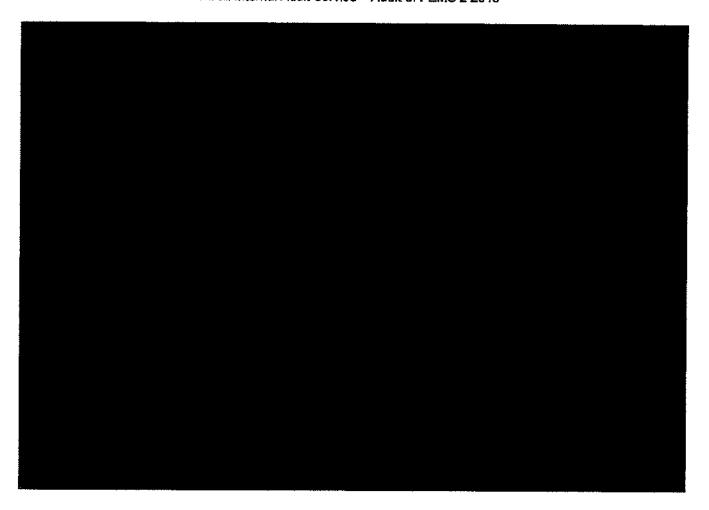


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Garda Internal Audit Service - Audit of PEMS 2 2019





Acknowledgement

GIAS wishes to express our appreciation to all members and staff for the co-operation and assistance we received in each of the Divisions contacted / visited as part of this audit. GIAS intends to forward a report to Divisional Officers regarding the issues specific to their area of responsibility.

Niall Kelly

Head of Internal Audit

Date: 05/08/19

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APPENDIX 1 - Categorisation of Audit Findings

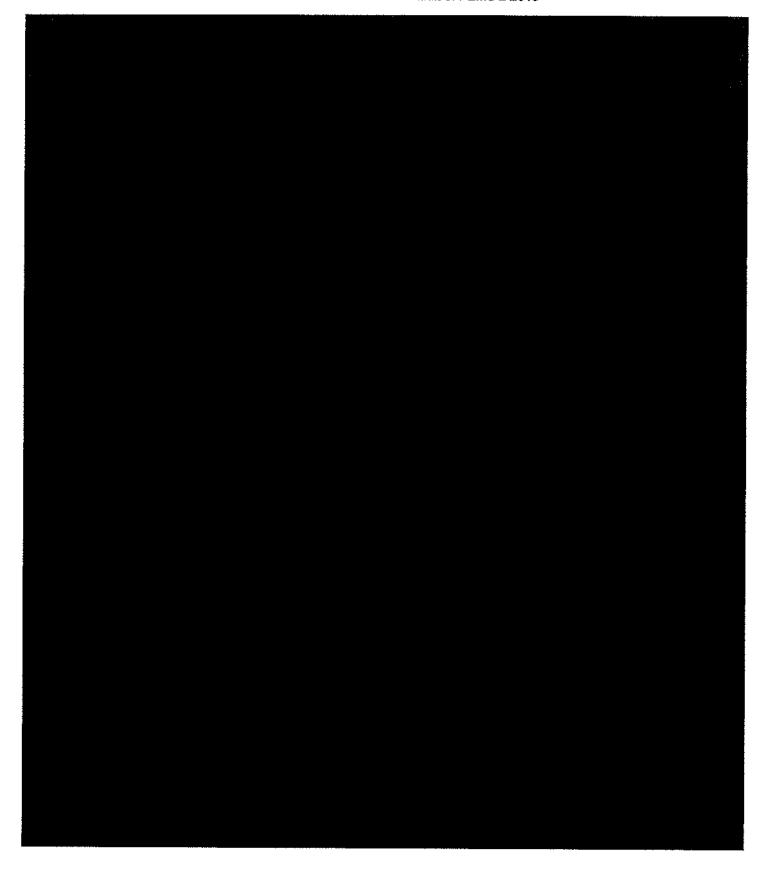
The findings in this report have been categorised using a formalised assessment process as follows;

Priority 1: Where both the impact of the control weaknesses on the operations of the Division and the likelihood of occurrence is considered to be high. Priority 1 issues need to be given immediate attention by management as this represents high risk.

Priority 2 Where one of either the impact of the control weakness on the operations of the Division or the likelihood of occurrence is considered to be high and the other is considered medium. Priority 2 issues need to be given attention by management as this represents medium to high risk.

Priority 3: Where one of either the impact of the control weakness on the operations of the Division or the likelihood of occurrence is considered to be medium and the other is considered low. Priority 3 issues need to be given attention by management as this represents medium to low risk.

Priority 4: Where both the impact of the control weak on the operations of the Division and the likelihood of occurrence is considered to be low. Management should keep Priority 4 issues under review as this represents low risk.



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Schedule of records - GIAS Financial Control Report 2018

| | | _ | _ | | | | | _ | | | | |
|--------------------------|---------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|---|---|--|---|--------------------------------------|
| | Decision Maker's decision | Part-Grant | Part-Grant | Part-Grant | Part-Grant | Part-Grant | Part-Grant | | 26 | 80 | 14 | 4 |
| 9-2019 | Reason for Decision | Out of Scope | | | | | |
| File Re: FOI-000319-2019 | Relevant Section of FOI Acts | Part 1 (n) Schedule 1 | | Total number of pages | Total number of pages for full release | Total number of pages for partial release | Total number of pages being withheld |
| ır Name: | Deletions | 2 | 2 | 40 | 2 | 7 | 6 | | | | | |
| Requester Name: | Description of document | GIAS Financial Control Report 2018 | | A CANADA AND AND AND AND AND AND AND AND AN | | | |
| | Page No | 1 to 2 | 3 to 4 | 5 to 9 | 10 to 17 | 18 to 20 | 21 to 26 | | | | | |

Report to the Garda Commissioner in relation to Financial Control in 2018



March 2019

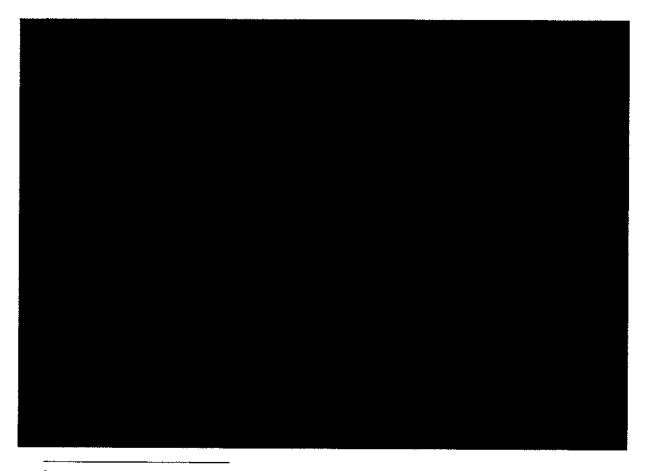
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Introduction

This Report documents issues identified in An Garda Síochána, or brought to the attention of Internal Audit, during 2018 and the first quarter of 2019, that are relevant to the Governance and Control Framework. The role of the Garda Internal Audit Service is to advice the Commissioner in relation to the Statement of Internal Financial Control. This report should be considered by the Commissioner as part of a wider review of Financial Control in An Garda Síochána and whether he should sign the Statement of Internal Financial Control in relation to Vote 20, Appropriation Account 2018.

The opinions expressed in this Report are those of the Garda Internal Audit Section (GIAS) in its role as an independent oversight of the financial control framework within An Garda Síochána.



¹ The Statement of Internal Financial Control is required as part of the implementation of the Mullarkey Report – Department of Finance (2002).



Risk Reduction

Internal Audit Reports have identified and reported on risks to the financial management and the reputation of An Garda Síochána. The reports classify the recommendations made as priorities 1 to 4. Priority one issues require immediate attention by management. There are currently 68 priority one, recommendations from Internal Audit Reports outstanding or not fully implemented. These can be broken down into the following general categories as set out in the table below.

Table 2: Priority one recommendations outstanding

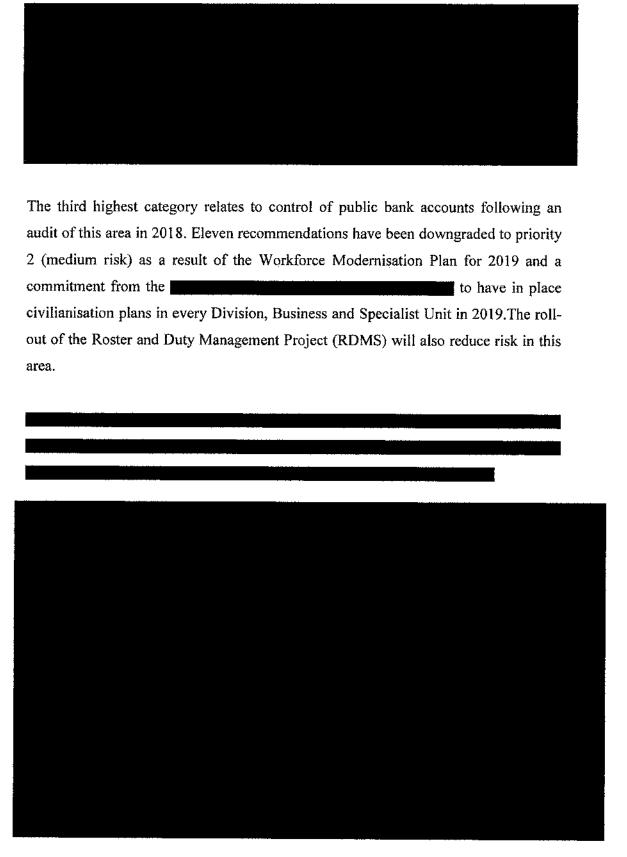
| Category | at 31/3/18 | Issues Resolved in 2018 | Issues Added in 2018 | at 31/3/19 |
|---|---------------|-------------------------------|----------------------------|---------------|
| | | _ | _ | |
| | • | | | |
| | | | | • |
| Bank Account Controls | | | 6 | 6 |
| Resource Allocation and Absence Management | 9 | 11 | 7 | 5 |
| Procurement Procedures | 6 | 3 | 2 | 5 |
| Overtime and Allowances | 2 | 1 | 4 | 5 |
| Unnecessary Suspense Accounts | | | 5 | 5 |
| Overpayments of Pay and Pension | 4 | | 0 | 4 |
| | | | • | |
| Skills Gap | 1 | | 0 | 1 |
| | - | | | i i |
| Non Public Duty | 1 | | 0 | 1 |
| Misclassification of expense | | | 1 | 1 |
| Purchase Ordering System | | | 1 | 1 |
| Asset Management & Recording | | | 1 | 1 |
| Sanction for Suspense Accounts | · | | 1 | 1 |
| Management of Reward Fund/ Discipline Account | | | 1 | 1 |
| Control of Suspense Accounts | | | 1 | 1 |
| | | | | 1 |
| Reporting Structures (Garda Band) | | | 1 | 1 |
| Devolved Budget for Communication Directorate | : | | 1 | 1 |
| Staff Accommodation | | | 1 | 1 |
| | | | | |
| | | | | |
| Control of Fuel | | | 1 | 1 |
| | | | | |
| | | | | I |
| Total | 46 | 21 | 43 | 68 |



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abhfreastalaímid

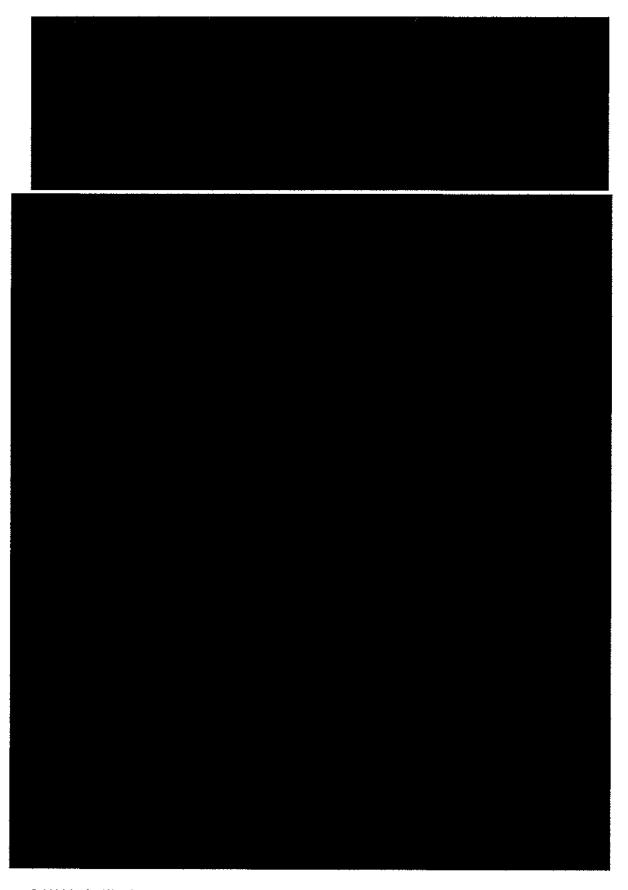
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7 Garda Internal Audit Service



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Audits of the Information and Communications Technology Directorate

During 2018, an Audit of Governance and Management of Information and Communication Technology (ICT) Projects was concluded. Overall reasonable assurance was provided however a number of recommendations were made in relation to;

1. Governance Structures

- GIAS recommends that the Terms of Reference for the IT Governance
 Board be forwarded to the Commissioner for approval.
- GIAS recommends that the roles and responsibilities of the ICT Executive Director be formally defined, documented and agreed.

3. Costs

 Project costs should be closely monitored by ICT, readily available and regularly reported on by the Project Manager as part of their project meetings. Records, including any changes should be maintained and available for audit purposes

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Capacity to Deliver Large Scale ICT Projects.

The oversight of budgets and the cost management of projects may also benefit from clarification and from more detailed scrutiny of the expenditure from the Finance Directorate. GIAS wish to express concern in relation to the lack of funding provided under the "current expenditure" budgeted for the resources required, i.e. the equipment, accommodation and training required to implement and support the roll out of ICT related projects across the organization. The costs of alternative options should be considered for all projects. Additional economic analysis skills are required to support these offices.

In relation to the National Digital Radio System (Tetra) substantial resources are being expended from the Garda Vote in excess of €30m per annum with little or no oversight from the Garda Management but all governance and management being undertaken by

Audits of the Finance Directorate

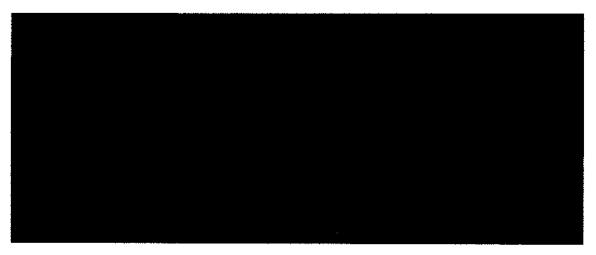
Appropriation Account

Calculation of Accruals and Commitments

Findings from audit work indicate that there is no matching of invoices, goods received notes and purchases orders before payments are made. The use of purchase orders is inconsistently applied across the organisation. The main control on payments is the certification by local management that the goods/service was received and was in accordance with the requirement. In such a decentralised structure it is difficult to

understand how the Finance Directorate could have an oversight of accruals and commitments at the end of each year.

The Finance Directorate have indicated that they are adding more suppliers to the purchase ordering system and will add more suppliers during 2019. GIAS will review progress made in the third quarter of 2019.



Banking Controls

In order to comply with DPER circular 16/2014 and HQ Directive 69/2017 all Garda bank accounts must have official sanction from DPER. Following the Bank Review carried out in 2017 by the Finance Directorate, all accounts were identified and an assessment of compliance carried out. It is recommended that a follow up review is undertaken. Further more detailed examinations should be carried out across the organisation. Those accounts not in compliance should be assessed by the Finance Directorate and sanction applied for or, where deemed inactive, the accounts closed. This review should include accounts in any bank, building society, credit union or any other financial institutions.

In a recent audit of Banking Controls completed by GIAS, the management responses from the Finance Directorate in relation to the issues found and included in this report have placed considerable responsibility on local management to manage these bank accounts. GIAS are of the opinion that the Executive Director of Finance and Services must take overall responsibility for all Garda Bank Accounts. In cases where local

management are not complying with the Garda and DPER regulations, the Executive Director of Finance and Services should take the initiative and close all such accounts.

The Finance Directorate have committed to further reviewing banks account controls during the second quarter 2019. Again GIAS will review progress made in the third quarter 2019.

Expenditure Sanctions

The Public Financial Procedures at section A4.11 requires;

Departments and Offices are required to maintain centralised records of sanctions of the Minister for Public Expenditure and Reform for management and audit purposes. Departments and Offices should ensure that the statutory and other requirements governing expenditure are complied with in the areas for which they are responsible and that an up-to-date record of all sanctions whether current or expired, is available for inspection and audit.

A comprehensive and consolidated register of sanctions received must be put in place by the Finance Directorate and made available for audit purposes. Where the sanction is a delegated sanction or a project sanction over a number of years, this must be kept on the register for as long as it is relevant. The register should be divided (sorted) by sub-head and sub-item so that it can be matched to figures in the Appropriation Account. The register should be presented to the Accounting Officer before sign-off of the Appropriation Account.

Where there are gaps in the documented sanctions on file, retrospective sanction should be sought from the DPER to regularise the situation.

This central register of sanctions which is in place across most Votes, was found not to exist within An Garda Síochána.

The Finance Directorate have committed to further reviewing expenditure sanctions during the second quarter 2019. Again GIAS will review progress made in the third quarter 2019.

Governance of the Finance Directorate

Having concluded six separate audits within the area of responsibility of the Finance Directorate in 2018, GIAS were not satisfied that the full potential of the Finance Directorate is being reached with regard to strategic financial planning and strengthening their role in the Estimates and Budget discussions with DPER. This point is supported in the recent Inspectorate Review which stated;

'The Garda Slochána is not involved in any direct budget negotiations with the Department of Public Expenditure and Reform (DPER); these being conducted by the Minister and officials of the Department of Justice and Equality. The Inspectorate considers that the absence of full engagement does not provide adequate opportunity for detailed examination of the financial needs of the Garda Slochána'. ²

The Executive Director, in collaboration with the Garda Executive and the Senior Leadership Team, must secure a greater, more active role in all Estimates and Budgetary discussions with DPER in respect of the Garda Vote.

Reporting structures within the Finance Directorate must be clearly defined. Some managers require dedicated support staff at HEO and EO levels. A review of functions and processes should take place where each role profile is defined and the requirement for support staff recognised. A work force plan should be developed with business cases for additional staff and submitted to HR&PD for onward transmission to the Policing Authority.

To strengthen budget control and reduce the risk of supplementary estimates, a small dedicated Estimates Office within the Finance Section is recommended to concentrate on strategic financial planning, identifying opportunities and projections for the budget and Estimates process.

² Garda Inspectorate; Policing with Local Communities (2018).

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Audits of Human Resources and People Development

Audits of Resources Allocation and Management at District and Divisional Level

On the day of District and Divisional Audits carried out during 2017/18 resource allocation was examined. It was found that on average only 44% of Garda Officers at Garda and Sergeant rank, in the sample of Divisions audited, were engaged in patrolling and high visibility policing.

The following recommendations were made;

- The concept of Civilianisation should be embraced within An Garda Siochána. All current roles of a clerical nature that do not require policing powers should be performed by Garda Staff, this will facilitate the optimum level of policing resources utilised in the provision of front line policing services.
- 2. Every Division, Specialist and Business Unit should be required to have a Civilianisation Plan to identify positions and timeframes for Civilianisation of positions not requiring policing powers at all level grades/ranks in order to increase the number of Gardaí actively engaged in high visibility policing with direct contact with the public.
- Role profiles should be established for every job and task at District and Divisional level. The skills required to perform these roles should also be documented.
- 4. One Performance Management System should be implemented for all Garda Members (attested Gardaí) and Garda Staff (Civil Servants) employed in An Garda Síochána in line with Department of Finance Policy, which is mandatory across all Departments and Agencies of State. Dedicated training budgets must be established to fully develop Garda Employees.

The Human Resources and People Development Directorate must identify roles to be civilianised/professionalised and provide the training and development requirement necessary.

Human Resources and People Management (HR&PD) have committed to progressing these recommendations through the deployment of the Divisional Policing Model and the Workforce Modernisation Plan. Discussions are on-going regarding the implementation of performance management for all Garda employees. GIAS will review progress during 2019.

Audit of Absence and Attendance Management Controls

An audit of Absence and Attendance Management Controls made the following recommendations:

- A single integrated human resource management system needs to be put in place as soon as possible to manage absence, attendance and overpayment functions.
- 2. A HR IT Steering group should be put in place immediately to bring issues to the table that require escalation in order for resolution for both legacy and new information systems. It should be made up of senior executives from both IT and HR to direct, review, and approve HR IT strategic plans, oversee major initiatives, and allocate and prioritise resources. The meeting should also sign off deliverables.
- 3. The application of changes to any HR systems in the future must be approved by those who fully understand their implications across the operating environment. Future system development should not be stalled due to extra business requirements. When there are further requirements a phased approach should be taken.
- 4. GIAS recommend that Roster Duty Management System (RDMS) is rolled out nationally to digitally record time and attendance of all Garda members and staff. In order to ensure that the data recorded is providing best value it is imperative that a link is set up with the HR data warehouse

and the RDMS so Business Intelligence (BI) tools can be developed to analyse the data. An electronic interface should be developed with payroll to reduce the risk of errors in paying overtime.

- 5. The Sick and Absence Management System (SAMS) system should be phased out as the Roster and Duty Management (RDMS) system is rolled out and fully integrated with Garda Employee Management System (GEMS). The hard copy SR1 form should also be phased out when all staff are using the RDMS.
- 6. There should be one clear guidance manual detailing the obligation and responsibilities for those charged with managing sickness and absences. This document should be a living document and easily accessible on the Portal to ensure that absence is consistently reported and recorded correctly. This clarification is required for both Garda Members and Garda Staff.
- 7. Representatives from both Finance and HR must work together to put a process in place to ensure that remittances are received from Department of Employee Affairs and Social Protection (DEASP) outlining details of all payments. These remittances should be received in an agreed format that can be used to reconcile with both the SAMS and Bank Account.
- 8. The calculation of member's parental leave in terms of pay needs to be addressed as soon as possible. There is a loss to the Garda Vote as the member is not available for 10 hours duty but only losing 8 hours pay.

HR&PD are broadly supportive of these recommendations and are actively progressing such systems but indicate that the risks identified by GIAS may need to be tolerated for a number of years as the HRIS and the RDMS system may take several years to develop and implement.

Overpayment of Pay and Pension

The level of overpayments of pay and pension continues to rise. A further review audit in 2018 made additional recommendations as follows;

- 1. Employees who have been overpaid should be advised that it is in their interest, from an administrative standpoint, to repay the full amount within the current year as this will mean that no application will be required to the Revenue Commissioners to recoup payroll taxes overpaid. If employees cannot repay in full within one year they should be advised that it is in their interests, from a financial perspective, that the full repayment be made within four years and an application to Revenue made for recoupment of taxes on the repayments. If the repayment is not concluded within four years, the employee will be at a loss financially as no refund of overpaid taxes can be made.
- 2. The Overpayments Recoupment Unit should be adequately resourced with a staff of at least 3 whole time equivalents provided at the grades of HEO, EO and CO on a fulltime basis until the level of outstanding overpayments are reduced to a more acceptable level.
- In cases of serial absenteeism it is recommended that the overpayments unit should be given the discretion to recommend cases for positive input only.
- 4. Whilst this additional function may create an administrative burden in processing these cases, GIAS recommend that a dedicated resource is put in place in both the Sickness and Absence Section and the Overpayments Unit to manage such cases.
- 5. The Service Management Agreement between An Garda Síochána and the PSSC also needs to be reviewed to ensure that issues in relation to the data received for Overpayments are addressed. There should be clear structures and controls put in place for reporting overpayments. This should also be addressed in the letter of assurance to the Commissioner received from the PSSC in terms of the adequacy of the information provided for the Appropriation Accounts.

GIAS have commenced a joint audit with the Internal Audit Section of the National Shared Services Office in relation to overpayments.

Procurement Non Compliance

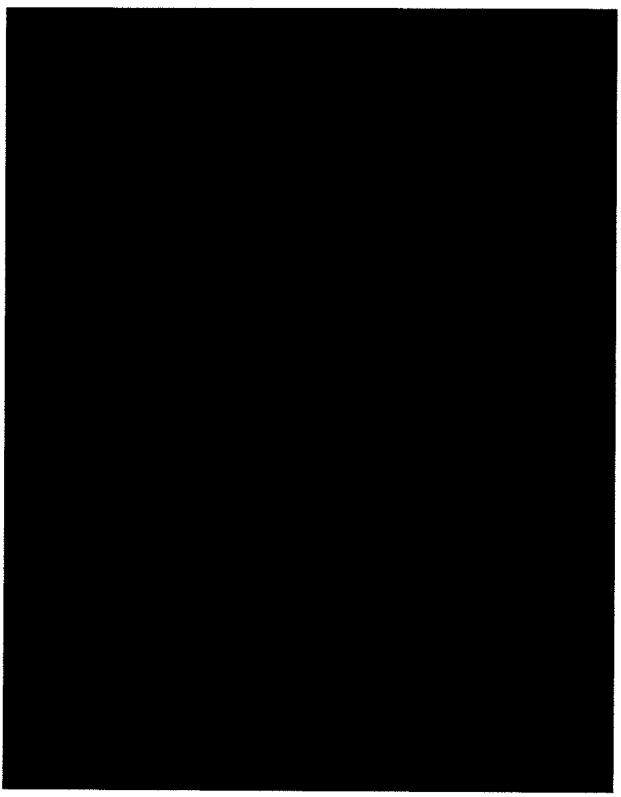
Audit work in 2018 continues to identify persistent non-compliance with procurement procedures particularly in relation to medical services.

In relation to ICT Procurement, Government Frameworks are now being utilised to ensure compliance with public procurement obligations. The main contract has been divided into four Requests for Tender (RFT's). These contracts are at the following stages of development;

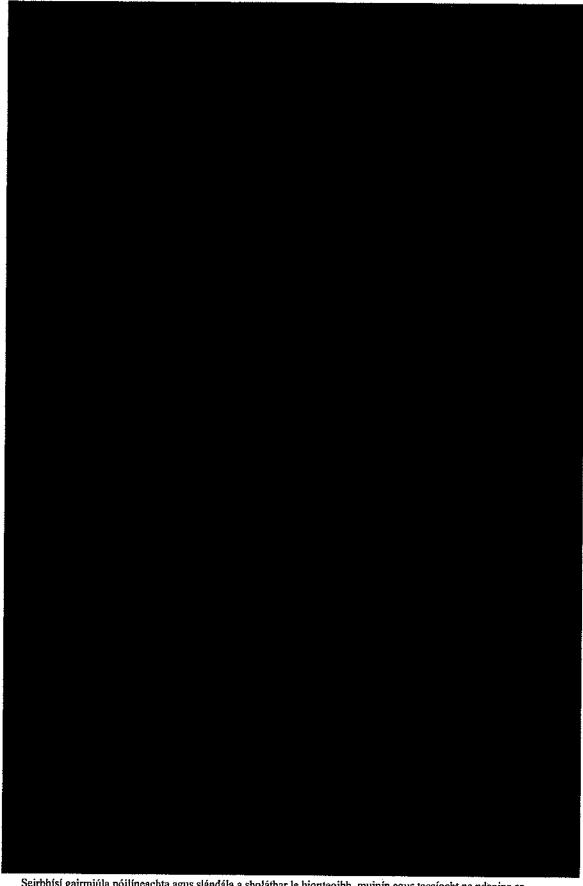
- ICT Service Desk the procurement process was undertaken by the OGP. The
 current status is that the evaluation of tenders received is complete, the
 contract with the new supplier Capita has been signed and the service
 provision will commence on 1st April 2019.
- ICT Security Support Services the procurement process is being undertaken
 by the Office of Government Procurement (OGP). The current status is that
 the tender evaluation stage has now completed and the contract with the
 preferred supplier Accenture is currently being finalised.
- ICT Infrastructure Support Services the procurement process is being undertaken by the OGP. The current status is that the competition has been advertised and has a closing date for receipt of responses of 5th April 2019.
- ICT Application Maintenance Services the procurement process is being undertaken by the OGP. The current status is that the competition has been advertised and has a closing date for receipt of responses of 26th April 2019.

In addition, inquiries relating to this review audit revealed that staff continue to avail of Project Agreements under the overall 2009 Services Agreement between the Commissioner and Accenture. GIAS has identified that the Strategic Transformation

Office (STO) has a number of such agreements. As part of the GIAS audit plan 2019, the STO will be subject to audit later this year.

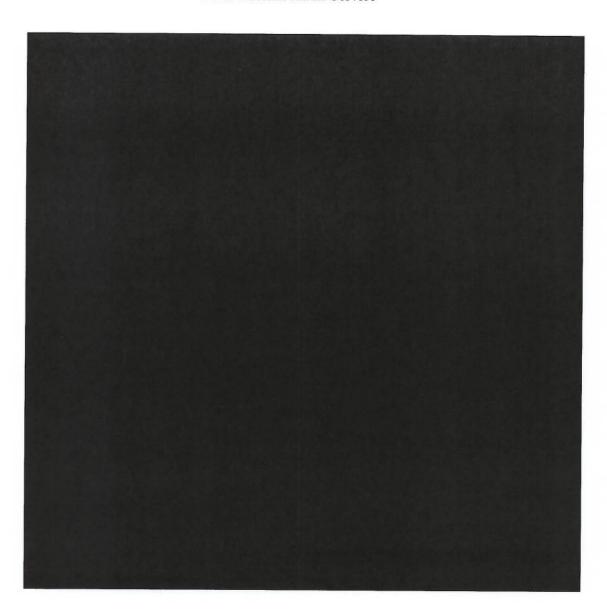


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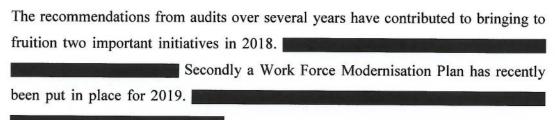


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Value Added from Audit Process





Summary of Main Audit Findings

1. Financial Control Environment

In general, An Garda Síochána has systems for setting out financial responsibilities and financial reporting. These systems are documented in the Garda Finance Code and the Public Financial Procedures³.

The audit process has establish that:4

- Financial responsibilities have been assigned at management level with corresponding accountability,
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned,

³ Public Financial Procedures – Department of Finance

⁴ Bullet points are taken from the Statement of Internal Financial Control included in DPER Circular 17/13 Section C.

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- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action,
- An Audit Committee was appointed in 2017 by the Policing Authority, to advise the Accounting Officer in discharging his responsibilities for the internal financial control system

2. Administrative Controls and Management Reporting

A framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation of responsibility and accountability and in particular the audit process has established that:

- Budgetary control system are not adequate and the initial annual budget was exceeded in 2018,
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
 However compensating actions are not always taken where variances occur,
- There are appropriate capital investment control guidelines

 However, recent audit findings indicate that these controls may need to be enhanced.
- An Garda Siochána has systems and procedures to enable compliance with all relevant guidelines and circulars regarding procurement including a Central Procurement Office and Divisional Procurement Committees throughout the country. Difficulties, legal issues and delays in placing and replacing contract in Divisions/Business Unit remain as highlighted in audits completed in 2018.

3. Internal Audit

In June 2018, a new Charter was signed by the Garda Commissioner, The Chair of the Audit and Risk Committee and the Head of Internal Audit. GIAS operated in 2018 under an Audit Plan that was approved by the Audit and Risk

Committee and the Garda Commissioner.

During 2018, the staff in GIAS increased from 12 to 15. New staff engaged in both formal and on the job training and mentoring. Four staff completed the Certificate in Audit Skills Programme with the Institute of Public Administration (IPA). Two staff are currently undertaking the Certificate in Governance Programme again provided by the IPA.

During most of 2018, two audit teams were operational. Since December 2018 a third team has been added. One vacancy remains at HEO level, once this position is filled a fourth team will be added.

Conclusion

Improvements in the financial control environment were made in relation to. however, legacy, cultural and logistical issue still exist and need further improvements in controls.

Improvements are also evident in relation to relation to Resource Allocation and Absence Management and further advancements should accrue from the Workforce Modernisation Plan and the deployment of the Roster and Duty Management System in 2019. The implementation of RDMS should improve the control weaknesses in the time and attendance risks identified during 2018.

The Control and recording of overpayment of Pay and Pensions will be jointly audited with the Internal Audit Unit of the National Shared Service Office in 2019 as significant control weaknesses have been identified.

As a result of the audit work conducted in 2017/18, I can report that strategies are in place to ensure a continuous quality improvement.

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Garda Internal Audit Service

Control weaknesses were identified in relation to financial controls relating to,

banking, suspense accounts, recording of expenditure sanctions, asset valuation and

control, the purchase ordering system and the general governance of the Financial

Directorate. Commitments have been made by the Finance Directorate to improve the

controls in relation to the weakness listed above by the end of the second quarter

2019.

Issues relating Procurement Controls still exist particularly in regard to procurement

of outsources ICT services.

Given the updates on progress made in relation to audit findings and commitments to

further enhance financial control during 2019, GIAS can provide assurance to the

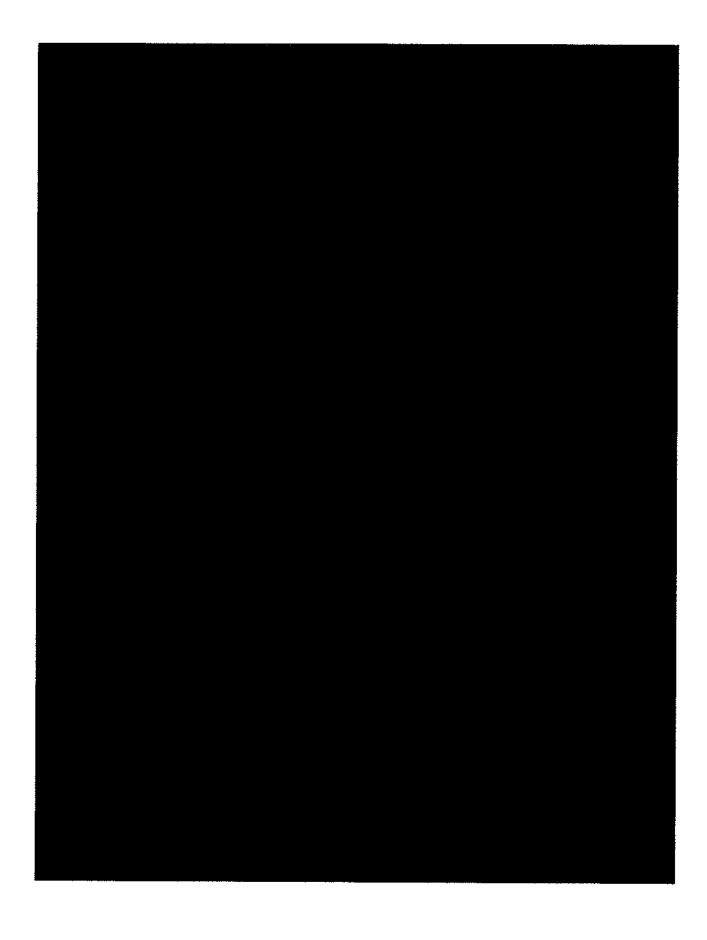
Commissioner that it is reasonable for him to sign the Statement of Internal Financial

Control in relation to the Garda Vote in 2018.

Niall Kelly

Head of Internal Audit

27th March 2018



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