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<td>Detailed Findings &amp; Recommendations</td>
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Requester Name: Management & Operation of the Garda Officers Club

File FOI-00131-2021
Audit Report

Management and Operation of the
Garda Officers’ Club

Date Issued: 08/02/2022
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1. Executive Summary

This audit examined the management controls and procedures in respect of the Garda Officers’ Club (GOC) within An Garda Síochána (AGS). The GOC is based in the Officers’ Club building within Garda HQ. This is a heritage building owned by the State and maintained by the Office of Public Works (OPW). The GOC provides meeting and function facilities and is also used for official accommodation purposes.

1.1 Summary of Findings

The audit findings are detailed in the main body of this report and key findings are summarised below:

- Non-efficient cash management in relation to income;
- Policies and procedures for management of the GOC are not documented;
- Finance Code is not being followed for expenses and income;
- Asset register for the GOC is incomplete;
- There is no risk register for the GOC.

1.2 Audit Assurance Level

The overall assessment of the control environment is considered by the auditors to be Limited due to the significance of the findings identified by the audit.

The following table sets out the number of findings, and their ranking.

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1.3 Acknowledgements and Limitations

Garda Internal Audit Service (GIAS) would like to thank all personnel who provided information for this audit, in particular those managing and operating the Garda Officers’ Club.

The contents of this report should be considered in the context of the following:

- Findings are based on information provided by the team managing the Officers’ Club and by Finance and Services Directorate;
- The findings and associated risks identified are not exhaustive and no assurance is provided that additional risks do not exist.
2. Terms of Reference

2.1 Audit Objectives
To provide assurance on the effectiveness of oversight and controls in place regarding use of the Garda Officers' Club as an official meeting and accommodation venue.

2.2 Audit Scope and Methodology
This audit focused primarily on financial management, governance, and the controls in place relating to management and protection of public property. GIAS undertook the following steps:

- Reviewed the governance structure and oversight for the GOC;
- Analysed policy, procedures and processes in place for the GOC;
- Examined financial management of the GOC;
- Determined if there are adequate resources assigned to the GOC to carry out its function;
- Interviewed key personnel.

Records for the period January to June 2021 were included within the scope of the audit.
3.1 Income and booking management

Medium

Management Comment

Recommendations

3. Detailed Findings and Recommendations

Listed hereunder are all the key audit findings, implications and recommendations together with a time schedule for the implementation of the recommendations.
<table>
<thead>
<tr>
<th>Management Comment</th>
<th>Recommendations</th>
<th>Risk / Potential Implication</th>
<th>Findings</th>
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</thead>
<tbody>
<tr>
<td>Incurred costs were charged to the correct cost center. The process of recording cost centers is flawed.</td>
<td>Improper expenditure due to a lack of awareness.</td>
<td>Improper expenditure due to a lack of awareness.</td>
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<td>Incorrect cost center.</td>
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<td>Finance code is not being followed by all staff. The Finance code is not being followed by all staff.</td>
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<td>Improper expenditure due to a lack of awareness.</td>
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<td>Improper expenditure due to a lack of awareness.</td>
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<td>Recommendations</td>
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</table>

**Details:**

- Accurately and missing items will not be identified.
- GSS’s assets’ application register should be compiled and up-to-date.
- Incomplete and missing records will be compiled and up-to-date.

**Findings:**

- No complete register of assets belonging to the State exists. Finance provided a list which only detailed white kitchen goods.

**Implementation Date:**

- Dec 6, 2022

**Responsible Person:**

- GSS GC, Ins Pmt Unit's office.

**Dec 9 Agreed:**

- No address.