Oifig an Ard-Reachtaire Cuntas agus Ciste
Office of the Comptroller and Auditor General

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Commissioner Justin Kelly
Accounting Officer
Garda Síochána
Phoenix Park
Dublin 8
D08 HN3X

23 December 2025

Re: Audit of Vote 20 Garda Síochána 2024

Dear Commissioner Kelly

We perform our audit under the authority conferred by the Comptroller and Auditor General (Amendment) Act 1993 and in accordance with applicable International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions (INTOSAI) together with accounting rules and procedures laid down by the Minister for Finance. The audit, through the reporting of the audit opinion, gives independent assurance that the Appropriation Account 'properly presents' the receipts and expenditure of the Vote for the current year of account.

An audit of Appropriation Accounts in the central government sector is similar in scope and nature to the audit of any other entity. There is, however, a greater emphasis on compliance with authority commonly known as regularity, and on the propriety of transactions. These matters are explained in further detail in **Appendix I.**

The audit scope does not extend to providing assurance on the arrangements in place in An Garda Síochána for ensuring the proper conduct of financial business or the managing of performance and use of resources. Neither do we search specifically for fraud or test the effectiveness of all control systems. However, in planning and performing the audit we obtain an understanding of and examine many aspects of your business and financial processes. While the audit cannot be expected to identify all weaknesses or irregularities that may exist, we do however report to you our findings or observations on matters which we believe should be addressed.

In addition to explaining the issue and potential exposure or consequence, we have also given a recommendation for addressing the issue. We will incorporate An Garda Siochána's preliminary response, which permits us to properly understand the nature and significance of the issue raised and from which we have determined, for the purpose of forming an opinion on the Appropriation Account, the relative importance of the matter. If you disagree with the content or require further clarification perhaps you would promptly notify me.

In closing, I would like to express my appreciation for the co-operation afforded to members of the audit team by your staff throughout the course of the audit.

Yours sincerely

Mairéad Leyden

Mairead Leyden
Audit Manager

Summary of findings

Issue	Implication	Issue rating	Recommendation	Response
1. Procurement				
The Comptroller and Auditor General's (C&AG) audit certificate draws attention to the statement on internal financial control (SIFC) disclosure that describes material instances of non-compliance with procurement rules in 2024. The SIFC discloses that there were 113 (2023:105) non-competitive contracts in the annual return in respect of circular 40/2002. Of these contracts, 65 (2023:47) contracts with a value of €14.2 million (2023 - 5.9 million) were deemed to be both non-competitive and non–compliant with public procurement rules. During the audit, it was noted that the 2024 40/02 return submitted to the C&AG in March 2025 was not complete and required resubmission. AGS originally provided details of 125 non-competitive contracts with a total value of €43 million, of which 22 contracts were also non-compliant with procurement rules, totalling €3.082 million. Analysis of the items listed on the general ledger was compared to the 40/02 return and the contracts register for 2024. The audit identified suppliers who were procured without a competitive process but were omitted from the 40/02 return. The revised 40/02 return was received by the audit in September 2025. The revised return included 113 non-competitive contracts (with a total value of €46 million) of which 65 contracts were also non-compliant with procurement rules totalling €14.2 million.	Non-compliance with procurement rules and a risk that value for money is not being achieved. Incomplete reporting on the 40/02 return may lead to non-compliance with the Department of Public Expenditure circular. In the absence of a fully functioning and complete contracts register there is a risk that contracts will expire without a new procurement process being conducted, leading to non-compliant contracts. Inaccurate updates to the Committee of Public Accounts may be misleading to members of that Committee.	**High**	Management should continue to review procurement procedures and practices to ensure that they promote compliance with public procurement rules within the organisation. The review should focus on ensuring that there are mechanisms in place for an accurate centralised contracts register, which will enhance monitoring of spend with suppliers and contractors and highlight expiring contracts in sufficient time to allow procurement processes to be undertaken.	**Accepted** Procurement Policy and procedure documents have been drafted and widely circulated in the organisation for observations. Feedback and observations have been incorporated and the documents are at final approval stage before implementation It is expected the Policy will be issued in early Q1 2026. Furthermore, a review of procurement practices was undertaken during 2025 and this has identified a number of areas for enhancement in current processes. These enhancements have now been prioritised for

Issue	Implication	Issue rating	Recommendation	Response
There was no reconciliation carried out of suppliers listed on the 40/02 return to payments recorded on the general ledger for suppliers where contracts had been extended beyond their allowable extension date. *Procurement of hotels* Details in respect of a number of hotels utilised for the purposes of accommodating members during Operation Argillite were included in the 40/02 return. The audit queried why the remaining hotels (with expenditure in excess of €25,000 (ex VAT)) were not included. The head of procurement stated that the timeline from notification of the event in February 2024 to holding of the event in May 2024 did not allow sufficient time to conduct a public procurement process, and as all available hotels in the Dublin region were canvassed for accommodation, procurement rules were complied with. The audit explained that there are existing frameworks in place with OGP which could have been utilised for the provision of such accommodation. *Review of the contracts register* The audit reviewed the contracts register used to manage and monitor contracts in July 2025. The audit noted the following issues which we communicated to AGS. **a) The contracts register** for AGS is maintained on an excel spreadsheet which has inherent limitations such as lack of workflow capabilities. There is no built in way for			Management should review its process for compiling and reporting contracts without a competitive process to the Department of Public Expenditure and to the C&AG, to ensure that appropriate and accurate disclosures are made on time, and in line with Circular 40/02. Management should utilise existing OGP frameworks in place for goods and services where possible. Management should review the contracts register for data accuracy and completeness.	implementation and work is ongoing to improve current processes. This includes the following: 1.A centralised contracts register which will highlight contract end dates to allow procurement and the business owner time to plan a new procurement process (where applicable). 2.Work is also being progressed to enhance the finance system to allow monitoring of spend against specific contracts and not just against suppliers. 3.An updated 40/02 process has been introduced which ensures the compiling and reporting of

Issue	Implication	Issue rating	Recommendation	Response
excel to automatically send alerts for contract expiration, deadlines or milestone payments. **b) Data validation and integrity issues** – audit observed error in start dates "0225" instead of "2025". **c) Data quality**: Gaps in data were noted within the register- • 44 instances where no contract duration was recorded. • 19 instances where no contract value was recorded. • 46 instances where no associated business owner for the contract was recorded. • 37 instances where the "category" assigned to the procurement contract was the location of the district relating to the business owner in charge of the procurement and not a category such as IT, Fleet or Health and Safety. • 62 instances where a supplier contact was missing. • One instance where no internal reference number was provided. On the 17th June 2025, correspondence issued from AGS to the Public Accounts Committee pertaining to the disclosure on non-compliant procurement in the 2023 financial statements and the actions to remedy the non-compliant contracts. The correspondence noted that the contract register lists all contracts in use by AGS. The correspondence noted that as at 17 June 2025, the contract register project was complete and the register was implemented with the procurement team.			Management should ensure that information provided to the Committee of Public Accounts is complete and accurate.	procurements without a competitive process is appropriate and accurate. 4.As part of the updated procurement policy and procedure, the default process is to use the OGP framework. A full review of the contracts register is being undertaken to ensure the data is up to date, accurate and complete. In conclusion, It is always managements aim to provide complete and accurate information to the Committee of Public Accounts and C&AG and management will continue to endeavour to do so.

Issue	Implication	Issue rating	Recommendation	Response
2.Overtime controls				
Total overtime costs for 2024 were €201 million. (2023: €184 million). Overtime costs have increased by 11% year on year and by over 105% since 2020. The audit selected a sample of 46 members covering 67 instances of overtime during the year for control testing (sample included overtime relating to Operation Argillite and other large events in Dublin). In 45 of the 67 instances selected for testing, approval and related supporting information was not available while onsite and was subsequently not made available to audit, despite repeated requests. The audit selected an additional sample of 10 random instances of overtime for control testing. However, a meeting with members of the RMDS team to carry out elements of the testing, including overtime approval, was not arranged despite a number of requests to do so. From review of the sample where documentation was provided, the audit noted the following. • There is no one overarching overtime policy in place. • There was inconsistent interpretation and application of the overtime approval control measures introduced in 2018, where ranks of approvers varied. The audit observed two instances where overtime worked in excess of 50 hours was paid without approval from an appropriate rank.	Risk that controls and processes around attendance and overtime are weak, which may result in errors/overpayments in staff payroll, and/or a misappropriation of funds. The inability to analyse overtime as a result of illness or other absences between planned and unplanned could hinder the identification of trends in this area.	**High**	Management should review its policies and procedures in relation to attendance and overtime to ensure they are applied accurately and consistently across the organisation in order to mitigate any processing errors on payroll. The audit has identified the need for further monitoring, management and analysis of overtime spend including the use of RDMS to assist with costing and identifying drivers. Management should consider the manner in which data is captured to allow additional	**Accepted** After significant consultation, revised RDMS Policy and Procedure documents have been drafted. It is anticipated they will be implemented during 2026. Concurrently, a suite of RDMS Process documents, including RACI diagrams, have been developed which will, once published, provide direct instruction on time and attendance procedures, including Annual Leave, Time Off in Lieu, Rest Day in Lieu, Planned Overtime and Unplanned Overtime. [redacted]

Issue	Implication	Issue rating	Recommendation	Response
• Three instances were noted where members were paid for hours in excess of the hours approved. • Colleagues of the same rank approving overtime for other members. Three instances of a sergeant approving preplanned overtime of other sergeant and one instance of an inspector approving other inspectors preplanned overtime. • Instances where members booked other members in and out of their tour of duty in the absence of the appropriate approval from a more senior rank - 11 instances where a garda ranked member booked a sergeant or inspector in or out of duty and 6 instances where a sergeant booked other sergeants in or out of duty (same rank). In November 2024, the audit requested read only access to RDMS to enhance the efficiency of the audit process. This access was denied due to the limitations of RDMS, such as the system not permitting read only access and because audit staff within the Office of Comptroller and Auditor General were not trained in the use of RDMS. Overtime incurred as a result of illness or other absences, split between planned and unplanned, could not be produced for the audit due to the limitations in the Roster and Duty Management System (RDMS). RDMS is not configured to report that information as a result of the manner in which the data is captured.			analysis and reporting of overtime.	deliver significant enhancements to data reporting, including comprehensive reports on overtime expenditure, including both planned and completed hours. These improvements will provide greater transparency and actionable insights for effective overtime management. Furthermore, the RDMS National Support Office has commenced a nationwide programme of engagement with Divisions designed to reinforce best practice across An Garda Síochána. Over 2025 there has been considerable focus on the drivers and costing of overtime. This information is provided to senior management within An Garda

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				Síochána and also shared with other oversight bodies. The RDMS National Support Office is also supporting preparations for the EU Presidency and will assist with the cost effective deployment of members during this time.
3. Inadequate Stock Controls and Valuation				
The audit reviewed stock management in AGS and noted the following issues. 1. AGS do not have a stock management policy. The audit was provided with an inventory management procedural document and a stock count procedural document which are applicable for the Santry stores only. 2. The stock system allows staff to override the price. When goods are ordered by the stores section in Santry, there is no check carried out to establish if a contract is in place for the products or service prior to placing the order. The purchaser (in Santry) contacts the supplier to obtain a price. When the price is obtained, it is not checked to the contracted price. The price quoted by the supplier is the price then entered into the Oracle stock	Risk that weaknesses in stock control and management may lead to fraud and / or misstatement in the appropriation account and may also lead to ineffective spend on stock items.	**High**	Management should develop a stock management policy which includes clear guidelines for all aspects of inventory, such as: • Receiving and stocking procedures • Inventory tracking and counting methods	**Accepted** During 2025 there was significant investment in resources including personnel and system functionality. New stock management guidance documentation is being drafted with plans to have in place for Q1 2026. In 2025 the Head of Procurement with responsibility for the general stock warehouse in Santry has

Issue	Implication	Issue rating	Recommendation	Response
system, regardless of the unit price already recorded on the system. 3. Uniform stock at year-end 2024 was valued at €20.8 million. [redacted] There were no reconciliations carried out between uniform stock levels at end 2023, uniforms purchased during 2024, uniforms issued during 2024 and stock of uniforms at end 2024. AGS do not undertake stocktakes or spot check of their stock held in [redacted]. The systems in place in [redacted] are relied upon to manage and record stock levels. 4. [redacted] 5. Valuation of stock - AGS confirmed that certain stock balances recognised in the account submitted for audit are valued net of VAT. As AGS do not hold stock for resale, or claim VAT on the purchase of stock, the stock value in the accounts should be recorded gross of VAT. The value of the VAT misstatement is estimated at €3 million. 6. The audit noted that an amendment to stock figure following a reconciliation of stock on hand to Oracle			• Reordering points and safety stock levels • Disposal of obsolete or damaged stock • Assignment of responsibility in different business areas for stock management (Santry, Firearms, telecoms) Management should ensure that procedural documents are shared and implemented without delay across the organisation. Management should also ensure that cyclical and year-end stock takes are completed in a timely manner. Stock records and corrections following	updated the stock coding system to improve the integrity of the detailed stock listing. [redacted] As noted above greater use of Oracle functionality has been progressed. This will ensure stock records and corrections following stock takes and cycle counts are updated in a timely manner. Stock valuations are currently managed by KFSS on behalf of AGS. Their systems do not include VAT on stock valuation. Stock management functionality has been identified as a key

Issue	Implication	Issue rating	Recommendation	Response
records, remained unadjusted at year-end 2024. This adjustment will be reflected in 2025 stock levels, the value of the adjustment is €412,000. 7. The audit noted while attending the stocktake in the Santry stores that stock used by the public order unit is not recorded in Oracle. The value of this stock is in the region of €500,000. 8. An adjustment in the region of €550,000 relating to 2023 stock levels was made to the stock system in 2024. However, approval for this adjustment was not provided to audit.			stock takes, should be properly maintained and updated on Oracle. A review of the valuation of stock should be conducted, to ensure the appropriate valuation of stock is included in the account submitted for audit. The audit team should be informed of all stock takes in advance to allow arrangements be made for our attendance.	requirement for future financial management solutions introduced into An Garda Síochána. Management note the comments in relation to the stock take and will address same for the 2025 audit.

Issue	Implication	Issue rating	Recommendation	Response
4.Account preparation				
The 2024 appropriation account submitted for audit contained errors which required adjustment in subsequent drafts. Account areas affected included -- prepayments, fixed assets, commitments, capital projects and EU Funds. The errors noted primarily stemmed from data entry errors and manual adjustments without proper documentation. Surplus to surrender figure - changed from €10.65 million in the initial account submitted for audit to €12.468 million in the final account, with related changes in net exchequer funding. Total programme costs changed from €651 million in draft one to €640 million; non-pay changed from €264 million to €272 million and Appropriations in aid changed from €137.5 million to €136 million. These changes required the appropriation account to be re-signed. **1.Appropriation account error** – as a result of an error transcribing the original estimate amount for programme expenditure '*Working with communities to protect and serve'*, draft 1 of the appropriation account was incorrectly presented. A figure of €2,355,816 was presented which was subsequently amended to €2,355,516 **2. EU Funds** – EU Funds of €1.4 million were recognised in note 4.2 Appropriations in Aid in the	Multiple drafts and a large number of adjustments suggest a need for improvement in the client's processes for preparing the financial statements. Where reconciliations are not completed prior to the financial statements being drafted, this results in incomplete / inaccurate information being included in the accounts submitted to the Commissioner for signature and subsequently submitted for audit.	**Medium**	To improve the efficiency of future audits and enhance the reliability of financial reporting, management should implement a robust process for preparing the financial statements, including thorough reviews of all account balances and reconciliations prior to submission of the accounts for signing by the Commissioner and for audit. This should involve the assignment of roles and responsibilities and adequate oversight of same.	**Accepted** In light of previous management letter commentary significant resources have been deployed to the management of the 2024 audit. This has included: 1. Assigning additional staff. 2. Expediting the use of a secure SharePoint platform to facilitate collaboration and information sharing. 3. Engaging in weekly meetings with OCAG to ensure continual progress of the audit and open communication. In response to the issues identified: 1. Accepted, however this is a transcription error moving from excel to a word document with no intent to mislead.

initial account submitted for audit. This was not in line with the terms of the funding agreement or public financial procedures. A dedicated suspense account was opened during 2025 with the approval of Department of Public Expenditure, and the money subsequently recognised as an 'other credit balance' in the final accounts. **3.Terminal 7/OPW** –capital subhead A12 in the initial appropriation account, included a payment of €5.9 million to OPW for the development of Terminal 7 Rosslare. €2.7m of this payment was certified spend, with the balance of €3.2m reported as a prepayment. In line with Public Financial Procedures requirements, only amounts certified by OPW as having been disbursed at year-end should be recorded as expenditure in the appropriation account. Any amounts forwarded to OPW but unused should be recorded as a debit suspense balance at year-end. The correct accounting treatment was reported in the final appropriation account, whereby expenditure of €2.7 million was recorded in the appropriation account and the balance of €3.2 million was held in an OPW suspense account a year-end. **4.Prepayments** –calculation errors were identified in three out of the six prepayments sample tested. This resulted in an adjustment to the prepayment figure of €129,031.				2. Not accepted (The EU Funds suspense account was initiated by An Garda Síochána and approved by DPER in June 2025. 3. Not accepted -The treatment of Terminal7/OPW is in alignment with advice given by DPER and final costs provided by OPW in July 2025. 4. Accepted - this represented 1 day of prepayment totalling €129,031.

Issue	Implication	Issue rating	Recommendation	Response
5. Fixed charge penalty notice				
The audit undertook a review of the Fixed change penalty notice (FCPN) system. The audit team reviewed all FCPN's issued between 1 January 2024 and 31 December 2024. The total number of offences in the period was 285,102.	[redacted]			
[redacted]				

[redacted]

[redacted]

[redacted]

[redacted]

<table>
<tr><th>Issue</th><th>Implication</th><th>Issue rating</th><th>Recommendation</th><th>Response</th></tr>
<tr><td colspan="5">6.Non-public duty</td></tr>
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The audit reviewed non-public duty invoices raised, income received in 2024 and balances outstanding at year-end. The following issues were noted.
1: Length of time from the event end date to invoice issuance
The audit noted on review of data provided (49.1 2024 Sanctioned NPD Events to CAG 15.01.2025) that there was an excessive time delay between the end of the event and the issuance of corresponding invoices. This delay impacts cash flow, revenue recognition, and creates potential for disputes and financial misstatement.
Invoices with a value of €3.6 million (851 events) remained unpaid at end 2024. The table below sets out the time taken to issue these invoices. Invoices for 125 events with a value for €1.35 million were issued 100 days or more after the event.
<table>
<tr><th>Time between event and issuing invoice</th><th>Amount €</th><th>No.</th></tr>
<tr><td>Between 1 and 100 days</td><td>2,255,704</td><td>726</td></tr>
<tr><td>Between 100 and 365 days</td><td>1,273,254</td><td>106</td></tr>
<tr><td>Between one and two years</td><td>70,826</td><td>15</td></tr>
<tr><td>Between two and three years</td><td>1,418</td><td>2</td></tr>
<tr><td>Over three years</td><td>1,758</td><td>2</td></tr>
<tr><td>Grand Total</td><td>3,602,960</td><td>851</td></tr>
</table>
2: Debt collection
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The delay in issuing invoices impacts the collectability of non-public duty income.
The failure to actively pursue outstanding debts leads to a risk of bad debt. The older a debt the lower the probability of its collection. A portion of the €1.7 million may need to be written off which will require Department of Public Expenditure sanction.
The current debtor balance may overstate the realistic current asset position.
The lack of timely collection has resulted in accumulation of aged receivables which presents a risk to eventual recoverability and indicates a systemic breakdown in the debt collection process spanning a decade.
No bad debt provisioning and write-off policy increases the
</td>
<td>Medium</td>
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Management should implement an immediate plan to address these outstanding amounts, including an aged debt review. The collection of high value and more recent debts should be prioritised.
A review of the current process for the creation of invoices and collection of amounts due should be conducted. Key performance indicators (KPI) for average days outstanding should be determined and a strict policy for escalation of non-payment should be
</td>
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Accepted
There has been considerable progress in the management of NPD debt during 2025. There is a monthly record of outstanding debt, the generation of monthly statements with a dedicated shared mailbox and work is ongoing on a detailed monthly reporting including debtor analysis.
The process for the creation of invoices is documented and where there are delays noted there is an informal escalation process in place. This escalation process will be formally documented in the internal guidance.
Total debt and number of invoices not billed are currently recorded as KPI's and reported on a monthly basis.
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Following review of the balance outstanding at year-end of €3.6 million, the audit noted that €1.7 million (527 invoices) related to the period 2008-2023, with €1.2 million (415 invoices) of that balance relating to periods prior to 2023.

<table>
<tr><th>Detail</th><th>Number</th><th>Amount</th></tr>
<tr><td>Event held between 2008-2016</td><td>181</td><td>€322,527</td></tr>
<tr><td>Event held 2017-2022</td><td>234</td><td>€902,895</td></tr>
<tr><td>Event held 2023</td><td>112</td><td>€477,690</td></tr>
<tr><td>Event held 2024</td><td>324</td><td>€1,899,845</td></tr>
<tr><td></td><td></td><td></td></tr>
<tr><td>Total</td><td>851</td><td>€3,602,958</td></tr>
</table>

The audit requested a copy of the AGS policy on bad debt provisioning and write offs. No policy was provided to the audit.
</td>
<td>risk of the current asset balance being overstated.</td>
<td></td>
<td>
introduced to avoid re-occurrence of this issue.

Management should consider the use of a more sophisticated method of tracking invoices issued against payments received, such as Microsoft Power BI (included in the Microsoft suite of packages available to AGS). This would create a real time dashboard to track invoices issued against receipt of payment using an Oracle data feed.

Management should introduce a policy in respect of bad debts and write-offs
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The ultimate solution for this risk will be the migration to a new financial management system that has a full accounts receivable package.

In the interim, Finance have initiated the first step in the process of engaging with ICT to assess the feasibility of using [redacted] to assist with improving the integrity of the invoice data and the overall process flow. ICT Senior Management will be required to review and approve the inclusion of this project in the overall ICT Plan for the year.

In line with the future migration to the NSSO a review of the accounts receivable policy across the entire organisation will be assessed.
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Issue	Implication	Issue rating	Recommendation	Response
7 Resource Management				
1. Lack of segregation of duties when preparing and processing payroll During the 2024 audit, the team visited the RDMS and finance units in a Division who have equal part responsibility for preparing and carrying out the month end pay process. Through enquiry and review of reports, audit established the following: • [redacted] reviewing, preparing and entering pay data from RDMS reports into Corepay for processing and payment of overtime. This work was carried out in the absence of any other staff member (of equal or senior grade) undertaking any checks. • There was no evidence of segregation of duties being exercised and no evidence of any checks carried out or review undertaken on any pay run reports (paper or electronic) by another or more senior grade, prior to payments being made. • The audit requested the January, June and December 2024 pay runs for evidence of cross check, sign off, approval for release of pay run, either by initialled signature or email approval. This was not available for review.	1.In the absence of segregation of duties between the preparation and posting of pay data, there is a risk of inappropriate or erroneous postings not being detected in a timely manner.	**Medium**	1. Management should review the controls surrounding data entry and review in the Corepay system to ensure there is appropriate segregation of duties.	**Accepted** This was an isolated incident [redacted] within a single Division. Management note the audit response and have reiterated to the BSFA Management the importance of segregation of duties and adherence to the Business Services Functional Area Process Manual.

The audit understands that vacancies have now been filled, and new procedures have been put in place from early 2025. **2.Code of ethics -** During the audit, the audit assessed compliance with various regulations and internal policies, including those related to professional conduct and ethics for civil servants in Ireland. The audit sampled a selection of starters and noted in the case of one starter that the code of ethics declaration was signed the day the audit requested a copy of same. The date of appointment of that staff member was 15 October 2024. Date of sign off of the ethics declaration was 4 March 2025.	2.Weakness in controls internally if person appointed to the position without signing the code of ethics.		2.Management should ensure that a checklist is prepared for all new staff and that all declarations are signed on appointment.	2.All Garda Members must sign the Code of Ethics upon attestation and Garda Staff on appointment. It is also a requirement upon promotion to re-sign the declaration. Significant work was done in 2025 on streamlining contracts for Garda Staff and associated documentation for signature. This includes a checklist for staff to ensure that all required signed documents are returned.
3. Domestic Violence leave The audit queried the level of leave approved under "Domestic Violence leave" at an overall level in AGS in 2024. The response from AGS was that "*this type of leave is captured at a local level only. From a central systems perspective and in order to ensure confidentiality we record this leave as special leave with pay. We don't further categorise beyond this in order to facilitate the personnel member concerned in having their private data treated in the strictest confidence given the nature of the issue and in order to meet obligations under sections 4 and 5 of Circular 16/2023 - Civil Service Domestic Violence and Abuse Policy (as applied to all personnel)*" The audit was unable to establish the level of domestic violence leave taken in AGS in 2024.	3.Without centralised data, it's difficult for the organisation to get a comprehensive picture of the overall uptake of domestic violence leave across the entity, such as trends in leave usage (e.g., peak times, duration) and the effectiveness of the policy in practice.		3.Management should adopt a hybrid approach for Domestic violence leave reporting, maintaining local confidentiality at the point of disclosure and administration, while exploring mechanisms for anonymised and aggregated reporting to HR within AGS for analytical and statistical purposes.	3.There are no plans to put a central register in place for Domestic violence leave other than to capture it as special leave with pay based on the policy direction and to ensure anonymity of those seeking same. With that said, where Domestic violence leave is used in future, the notes section on the HR system should include the letter dvl.

Local interpretation and implementation can vary. Centralised oversight might help identify and address any disparities in how the leave is granted. Centralised data could potentially highlight if divisions within AGS have particularly high or low rates of domestic violence leave, prompting further investigation into workplace culture, support systems, or awareness levels across the organisation.				

Issue	Implication	Issue rating	Recommendation	Response
8.Virement				
1. The virement application to the Department of Public Expenditure reallocated savings from various subheads to cover shortfalls in others and incorrectly included "savings" from already overdrawn subheads (A2(iv), A5 and A13). 2. Retrospective approval from the Department of Public Expenditure for the virement of €1.8 million in the financial year 2023 relating to the unprompted disclosure to Revenue, remains outstanding. €1.8 million of the payment was charged to an incorrect sub-head as insufficient budget remained in the pay subhead at year-end to meet the second payment instalment to Revenue. This resulted in AGS making an adjustment to the pay subhead. The audit recognises that staff within An Garda Siochana sought the retrospective approval, but it was not provided by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.	The virement letter to the Department of Public Expenditure misrepresented the true financial position of AGS by suggesting that A2, A5 and A13 has a surplus when in fact they were in deficit. Failure to provide appropriate approval from the Department of Public Expenditure, for the prior year virement of €1.8 million.	**Low**	Management should establish a formal process with the Department of Justice to review and approve virement proposals prior to submission. This review should include a reconciliation of proposed savings and expenditure with actual outturn. Management should enhance budget monitoring and reporting processes to ensure that up-to-date and accurate information is readily available. Management should develop a standard operating procedure document to ensure that all personnel involved are aware of the process in regard to virement sanction.	**Accepted with Reservations** The €1.8m virement at point 2 is linked to the audited 2023 Appropriation Account 2023. Furthermore, AGS followed correct procedure with regards to submission to DOJ and onwards to DPER. The failure (if one) relates to stakeholders other than AGS. All requests for Virement are submitted to DOJHAM for onward submission to DPER. AGS provided the OCAG with documentary evidence of the request from DOJHAM for the Virement to DPER. We note the recent correspondence from Government Accounting, DPER (29 October 2025) regarding virement across the public sector. AGS will comply with same.

Issue	Implication	Issue rating	Recommendation	Response
9.Banking				
1.Reconciliation - Audit reviewed the time taken to prepare and review PMG bank reconciliations and found that in all cases (twelve bank reconciliations) the timeline exceeded one month and in seven cases the time taken to perform the reconciliations exceeded 3/4 months during 2024. **2. Credit card balance** – in the signed account submitted for audit, the commercial bank account balance included the balance of an unpaid credit card bill at end of 2024 for €6,000, resulting in the commercial bank account figure being a netted figure. As a general principal under Public Financial Procedures, Government accounting is on a gross basis. (Section C4.6). This was subsequently removed from the commercial bank balance. However, because the individual items on the credit card bill had not been expensed by year-end the credit card bill could not be shown in suspense account balance at year-end. This resulted in the credit card bill not being captured in the appropriation account. **3.Lodgements not posted** – the audit noted three lodgements made to the Danske bank account during 2024 totalling €3,876.36. These amounts were not posted to the general ledger at year-end as the receivable orders raised had not been posted. As at end July 2025 one of the 3 receivable orders for €467 had been posted to the general ledger and 2 remained outstanding.	Delays in the completion of bank reconciliations increases the risk of fraud or errors going undetected. There is a risk of misstatement where incorrect figures are included in the accounts. There is a risk of non-compliance with public financial procedures where all required lodgements are not included in the appropriation account.	**Medium**	Management should ensure reconciliations are completed following each month end and evidence of preparation and approval of reconciliations documented. Management should introduce appropriate reviews / reporting mechanisms in each section to ensure completeness and accuracy of balances included in the appropriation account.	**Accepted** **1.**Certain AGS bank accounts are administered by Killarney Financial Shares Services on behalf of An Garda Síochána and covered by a Service Level Agreement. The matter of the reconciliation herein has been raised with KFSS. **2.**We note the small value attaching the credit card balances. A revised process has been undertaken whereby direct debits have been processed monthly. **3.**Management commenced a review of all open bank accounts in early 2025.This process is ongoing. In line with the migration to FMSS banking matters will revert to An Garda Síochána, accordingly management is reviewing the resources that will be required to support banking matters going forward.

Issue	Implication	Issue rating	Recommendation	Response
10.Net Allied Services				
[redacted] This figure is made up of basic pay, overtime and allowances for [redacted] FTE staff at a cost of €7.7 million and transport costs including servicing, tyres and fuel costs of €422,000. [redacted] Note 1.1 Net allied service expenditure discloses the 'cost of services provided to other Votes' of €5.3 million. The audit noted that the calculation used to determine the cost per Department involved calculating an overall cost per driver and then multiplying that by the number of drivers allocated to each Department. [redacted] This was then multiplied by the number of drivers allocated to each Department ([redacted] drivers in total). This calculation methodology does not allocate the full costs across the various Departments, as the units of allocation being used vary between the unit cost calculation for each driver [redacted] and the allocation of the unit costs across the various Departments [redacted]	Errors in the calculation of unit costs per driver and the allocated amounts to each Department. As per section C.6 of the Public Financial Procedures, the Department should only apportion costs to other Departments and as EU Commission is not a Department it is therefore not an allied service.	**Low**	Management should review the calculation for net allied services to ensure full cost apportionment. Management should develop a standard operating procedure for this calculation and this should be reviewed and signed off by senior management to ensure staff preparing this note apply the correct procedures going forward.	**Accepted with reservations** This is a memorandum note of notional figures. No actual costs are applied to other departments This calculation has no bearing on the asset/revenue or liability/expense within the Appropriation Account per CGAS 23. An Garda Síochána have followed DPER Guidelines on the preparation of the Appropriation Accounts. [redacted]

This methodology resulted in the under-apportionment of the total costs by €2.8 million. 2- AGS assigned [redacted] Garda drivers to the Irish EU Commissioner (who is based in Brussels) for time spent in Ireland, [redacted] These amounts are included in the overall costs that are utilised to calculate the unit cost per driver before amounts are apportioned across the various votes. As these costs cannot actually be apportioned to another vote, they should not be included in the calculation of the unit driver costs and Net Allied Services calculations.				An Garda Síochána to absorb some of the costs. An Garda Síochána have a pre-existing procedure for the calculation of Net allied services, which sets out using the FTE of the salaries and costs of the ministerial protection members and apportioning them to the relevant Departments and An Garda Síochána appropriate to the guidance from DPER.

11. Disclosure of major capital projects and commitments				
Public Financial Procedures and Circular 20/2024 Requirements for Appropriation Accounts 2024 clearly outline the disclosures required for major capital spend. The circular sets out that the following are disclosed by way of note to the accounts - "Global contractual commitments (in excess of €50,000) likely to materialise in subsequent years, under the headings: procurement of goods and services non-cancellable contracts and non-capital grant scheme expenditure programmes and capital grant programmes. The audit requested detail at an individual project level of all capital project spend in 2024 included under commitments including the budget, the expected completion date, the status of the project at end 2024, the expenditure in 2024 and expenditure up to end 2023. AGS staff did not provide budgeted amounts for each capital expenditure item, the status of the project or expenditure to end 2023 to audit due to lack of resources. The audit had incomplete information regarding spend versus budgets set and progress when compared to the planned completion dates. The client prepared the commitments and Capital Assets Under Development notes for the Appropriation Account in the absence of this information. Both the commitments and capital notes were amended in the re-signed appropriation account.	Risk that capital project expenditure and commitments are not disclosed correctly in the appropriation account, resulting in additional audit work and potential non-compliance with Public Financial Procedures and relevant circulars.	**Medium**	Management should review its processes for preparing the appropriation accounts to ensure all transactions, balances and relative notes are disclosed in line with Public Financial Procedures and the relevant circulars.	**Accepted** Management are preparing a process document on the capital projects and commitments note as a result of lessons learned in the preparation of the 2024 appropriation account. In line with the migration to FMSS fixed asset management will revert to An Garda Síochána. Accordingly, Management is reviewing the implications arising, including for the disclosure of major capital projects and commitments.

<table>
<tr><th colspan="5">12.Suspense accounts</th></tr>
<tr>
<td>1. Following the review and reconciliation of suspense account balances to the trial balance, the audit noted a number of netted suspense account balances in notes 2.7 and 2.9.

Note 2.7 Other debit suspense items €177,000- travel pass total of €104,000 reported is net of €6,000.
Note 2.9 Other credit balances – PRSI of €15 million reported had €1,000 netted against it.
Note 2.9 other credit balances - payroll deductions held in suspense of €3.95 million reported in financial statement had €1,162 netted against it. Suspense account 700079 €617 and account 700085 of €545.

2.Suspense – Travel pass
The audit reviewed a detailed breakdown of the civilian travel pass scheme balance as at 31/12/2024. The audit noted that there were multiple balances that dated back as far as the year 2006. The breakdown has been summarised as follows:
<table>
<tr><th></th><th>Individuals</th><th>Amt outstanding</th></tr>
<tr><td>Under 1 year</td><td>82</td><td>€52,101</td></tr>
<tr><td>Between 1 and 5 years</td><td>45</td><td>€4,279</td></tr>
<tr><td>Between 5 and 10 years</td><td>77</td><td>€25,288</td></tr>
<tr><td>Over 10 years</td><td>28</td><td>€9,363</td></tr>
</table>
</td>
<td>1.The netting of suspense accounts is not in compliance with Public Financial Procedures and shows an incorrect position at year end of amounts in debit and credit suspense.

2.AGS may suffer financial loss where the outstanding travel pass debt remains outstanding over a number of years. There is a risk that a debt may not be recovered in the event of the employee leaving the public service.</td>
<td>Medium</td>
<td>1.Management should review the preparation of the other debit and other credit suspense accounts note for the appropriation accounts and put in place adequate review procedures to ensure that public financial procedures are followed when compiling figures for the appropriation account.

2.All suspense accounts should be reconciled on a regular basis and balances cleared as quickly as possible. The balance on the account should be supported by a meaningful analysis and where appropriate, supporting documentation.</td>
<td>Accepted

1.We note the comments and An Garda Síochána will engage with Government Accounting with the presentations as set out. An Garda Síochána.

Management are engaging with KFSS on suspense accounts. In 2026, when compiling the Appropriation Accounts, all suspense accounts will undergo review and reconciliation. This will include assessing the methods and frequency of reconciliation and ensuring balances are accurate and appropriately categorised.

Suspense accounts are partly disclosed in the “Other Debit and Credit Suspense Accounts” note in the Appropriation Accounts. The review and reconciliation process will take place from January to March 2026, ensuring all suspense account balances are validated prior to</td>
</tr>
</table>

				finalisation of the Appropriation Accounts.

Appendix I - Explanation of the concepts of Regularity and Propriety

Regularity

The concept of regularity reflects a concern that public money raised through taxation on the public should be used only for those purposes approved by Dáil Éireann. The preparation of financial statements by central government sector bodies is an important means by which they are accountable for the use of public funds made available to them. The financial statements of central government sector bodies include an implied assertion regarding the regularity of financial transactions, in addition to the financial statement assertions identified in ISA 500 as promulgated by INTOSAI. The general concern is with the administration of public moneys in accordance with the legal authority governing them and therefore extends to the substance of transactions and the entitlement of recipients of public funds.

In conducting his audit, the C&AG considers whether

- amounts expended have been applied by the entity concerned for the purposes intended
- transactions recorded in the account conform with the authority under which they purport to have been carried out.

The concept of propriety

Propriety is concerned with the way in which public business is conducted including any conventions agreed with Dáil Éireann (and in particular the PAC), and any guidance issued on governance and ethics.

Whereas regularity is concerned with compliance with the appropriate authorities, propriety goes wider than this and extends to standards of conduct, behaviour and corporate governance. It is concerned with fairness and integrity including avoidance of personal profit from public business, even handedness in the appointment of staff, open competition in the award of contracts and the avoidance of waste and extravagance.

Appendix II – Issues Rating

Issue rating	Description
High	Our finding represents a significant weakness in the current control environment, financial management or governance, and requires immediate action by the management or board to meet minimum control standards.
Medium	Our finding is an opportunity to improve the effectiveness of the control environment, financial management or governance, and requires management or board action in the near term.
Low	Our finding is a general opportunity to improve efficiency and effectiveness of the processes or the controls.