



An Garda Síochána

Ag Coinneáil Daoine Sábháilte - Keeping People Safe

Oifig Saorála Fáisnéise,
An Garda Síochána, Teach áth Luimnigh,
Lárionad Gnó Udáras Forbartha Tionscail,
Baile Sheáin, An Uaimh,
Contae na Mí.
C15 ND62

www.garda.ie

Freedom of Information Office,
An Garda Síochána, Athlumney House,
IDA Business Park,
Johnstown, Navan,
Co Meath.
C15 ND62

Phone: (046) 9036350

foi@garda.ie

Re: Freedom of Information Request FOI-000345-2026 Request Part-Grant

Dear

I refer to your request, dated 30th June, 2026 and received on 1st July, 2026, which you have made under the Freedom of Information Act 2014 (FOI Act) for records held by An Garda Síochána.

Part 1(n) of Schedule 1 of the FOI Act states that An Garda Síochána is listed as a partially included agency "insofar as it relates to administrative records relating to human resources, or finance or procurement matters". Therefore, only administrative records that relate to human resources, finance or procurement shall be considered.

Your request sought:

Under the FOI Act 2014, I am seeking the following:

- *a copy of any briefing material executive summaries prepared for or brought before the AGS audit and risk committee in 2026.*

I would prefer to receive this information electronically, ideally in its original electronic format.

If planning to use a sharefile type service, please ensure it does not involve signing up for an account (a step that is not required for a non-personal FOI request).

I wish to inform you that I have decided to part-grant your request on 28th July 2026. The purpose of this letter is to explain that decision.

1. Findings, particulars and reasons for decision

Upon receipt of your request, it was forwarded to the relevant section of An Garda Síochána, where searches have been conducted and a number of records located. These records are attached herewith. In accordance with the provisions of the Freedom of Information Act 2014, a number of redactions have been made to the records. These redactions, and the relevant provisions of the FOI Act are detailed below.

Record (2) - Management Letter Response – Vote 20 2024 C&AG Audit

A number of redactions have been applied to this record in accordance with Part 1(n) of Schedule 1 of the Act, and Sections 32, 37 and 42 of the Act.

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 details of the certain specified records that are excluded. If the records sought come within the description of the exclusions at Part 1, then the FOI Act does not apply and no right of access exists.

Part 1(n) of Schedule 1 of the 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. This means that only administrative records relating to finance, procurement or human resource matters may be considered for release. Records (or part thereof) relating to matters other than finance, procurement or human resources are excluded from release under the Act.

The term “administrative records” is understood to mean records relating to the processes of running and managing a business or organisation. HR records refer to personal records of staff working within An Garda Síochána. They also relate to statistical information in respect of the organisation, e.g. sick leave, discipline, retirements, etc. Financial records relate to the financial expenditure of the organisation and procurement records relate to the contracting of services and the tendering process associated with same.

Records, or part thereof, which relate to matters other than finance, procurement or human resources such as operational matter related to the Fixed Charge Penalty Notice system, are outside the scope of the Act insofar as it relates to An Garda Síochána and cannot be released. The provisions of Part 1(n) of Schedule 1 have therefore been applied to a number of the attached records relating to aspect of your request.

Section 32 Law Enforcement & Public Safety:

Part of this document refers to the storage of particular Garda equipment in a named location. Given the nature of the equipment, I am satisfied that the release of the storage location represents a clear danger to the security of the location in question. It is reasonable to expect that if the identification of this equipment and its location was to be publically available that the building and its contents would be at significant risk of theft or interference. I am satisfied that Section 32(1)(a)(ix) (Law enforcement and public safety) is applicable. As a result of these genuine and reasonable concerns the release of parts of this records are excluded under section 32 of the FOI Act.

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 -*

(ix) *the security of a building or other structure or a vehicle, ship, boat or aircraft, or*

Section 37 Personal Information:

Section 37 of the FOI Act protects the release of personal information into the public domain. Although the Act seeks to promote openness and transparency from public bodies, the Act also requires public bodies to respect the constitutional right to privacy of individuals about whom the public body holds information.

In the case of this record, there are a small number of references to the employment history of specific Garda personnel. These references consist of the personal information of the individuals concerned and is information which An Garda Síochána is expected to keep in a confidential manner.

Section 37(1) provides that a public body shall refuse to grant a request if access to the record concerned would involve the disclosure of personal information relating to an individual other than the requester. Personal information is defined by the Act as follows:

2. (1) *In this Act—*

“personal information” means information about an identifiable individual that, either—

(a) *would, in the ordinary course of events, be known only to the individual or members of the family, or friends, of the individual, or*

(b) *is held by an FOI body on the understanding that it would be treated by that body as confidential,*

and, without prejudice to the generality of the foregoing, includes—

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

I am satisfied that parts of certain records relate to a third party. As such, I am satisfied that the records consist of the personal information of these third parties. Accordingly I find that section 37(1) of the Act applies to the records at issue.

Section 37(2) of the FOI Act sets out certain circumstances in which section 37(1) does not apply. I am satisfied that none of those circumstances arise in this case. I am also satisfied that the provisions of Section 37(5) do not apply to these records.

As per section 37 of the FOI Act I have considered the public interest issues which arise in this case and have taken account of the following factors in favour of release:

- Ensuring openness and transparency of organisational functions to the greatest possible extent,
- The public interest in members of the public exercising their rights under the FOI Act,
- That there is more than just a transitory interest by the public in this information,
- The right to privacy is outweighed by the needs of the public.

In considering the public interest factors which favour withholding the records I have taken account of the following:

- Allowing a public body to hold personal information without undue access by members of the public,
- The public interest is not best served by releasing these records,

- That the Organisation can conduct its business in a confidential manner,
- That there is a reasonable and implied expectation that sensitive personal information will remain confidential,
- That there is no overriding public interest that outweighs the individual's right to privacy.

A public interest test was carried out when considering the release of the personal information but having balanced the factors both for and against the release, I decided that the public interest in preserving the personal information and the reasonable expectation that information can be maintained in a confidential manner by An Garda Síochána outweighs the public interest which would be served were the records released to you.

Section 42 Restrictions of the Act:

Part of this record relates to the work of the Garda Special Detective Unit. Section 42 of the Act is an absolute exemption, which provides that the Act does not apply to certain records held by An Garda Síochána including records relating to the Special Detective Unit, and no right of access to such records exists under the Act. I have therefore applied a number of redactions to this record in accordance with Section 42(b)(iii), which states:

Restriction of Act

42. *This Act does not apply to—*

(b) a record held or created by the Garda Síochána that relates to any of the following:

(iii) the Special Detective Unit (SDU)

Record (7) – Capital Plan projected expenditure 2026-2030

A number of redactions have been applied to this record in accordance with Sections 32, 36 and 42 of the Act.

Section 32 Law Enforcement & Public Safety:

Parts of this document makes reference to the security arrangements at specific Garda premises. The record contains details of enhancements required to ensure the security of these buildings. Given the level of detail regarding security requirements in respect of these named Garda locations, I am satisfied that the release of the redacted information represents a clear danger to the security of the premises in question. I believe therefore that Section 32(1)(a)(ix) (Law enforcement and public safety) is applicable to this information. As a result of these genuine and reasonable concerns it is necessary to redact certain information under section 32 of the FOI Act.

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 -

(ix) the security of a building or other structure or a vehicle, ship, boat or aircraft, or

Section 36 Commercially Sensitive Information:

A number redactions have been applied in accordance with Sections 36(b) and (c) of the FOI Act which states:

Commercially sensitive information

36. (1) *Subject to subsection (2), a head shall refuse to grant an FOI request if the record concerned contains—*

- (b) financial, commercial, scientific or technical or other information whose disclosure could reasonably be expected to result in a material financial loss or gain to the person to whom the information relates, or could prejudice the competitive position of that person in the conduct of his or her profession or business or otherwise in his or her occupation, or*
- (c) information whose disclosure could prejudice the conduct or outcome of contractual or other negotiations of the person to whom the information relates*

In the attached record, I have applied redactions to information relating to the pricing information regarding specific capital projects pursuant to Sections 36(1) (b) & (c).

The essence of the test to be considered by an FOI Body in section 36(1)(b) is not the nature of the information, but the nature of the harm which might be occasioned by its release. The harm test in the first part of section 36(1)(b) is that disclosure "could reasonably be expected to result in material loss or gain". The standard of proof in relation to the second limb of section 36(1)(b) is low; all that is required is the possibility of prejudice with the only requirement being that disclosure "could prejudice the competitive position" of the person concerned.

I am cognisant of the fact that the release of information under the Act is, in essence, a release to the public at large. The pricing information contained in this record is not known to competitors in the market or the public in general. This is up to date information on current price structure. If the records were made available to you it is reasonable to expect that it would prejudice the ability of suppliers to compete in other contracts or negotiations in the future as competitors would be aware of their pricing structure involved.

The redacted information relating to pricing clearly consists of sensitive financial information. Release of this financial information would, if released in reply to this FOI request, undoubtedly become known to competitors in the market. The release of such information could reasonably be expected to result in a material financial loss both to An Garda Síochána and suppliers as it would allow competitors become aware of significant information in respect of pricing structures. The placing of these pricing structures into the public domain could also reasonably be expected to give a competitive advantage to other companies seeking similar contracts.

Therefore, I am refusing the release of the certain parts of the attached records under the provisions of section 36(1)(b) & 36(1)(c) as the redacted information contains commercially sensitive information.

Public Interest Test

There is a Public Interest Test associated with section 36 of the FOI Act whereby my decision must be made having fully considered the public interest relevant to this request.

In addition to the factors outlined above, I have considered the public interest issues which arise in this case and have taken account of the following factors in favour of release:

- Ensuring openness and transparency of organisational functions to the greatest possible extent.
- The public interest in members of the public exercising their rights under the FOI Act.

- That there is more than just a transitory interest by the public in this information being released.
- The right to commercial confidentiality is outweighed by the needs of the public regarding the expenditure of public funds by a public body.

In considering the public interest factors which favour withholding the records I have taken account of the following:

- Allowing a public body to hold commercial information without undue access by members of the public.
- The best course of action which is in the public interest with regard to these records.
- That An Garda Síochána can conduct its business with external contractors in a confidential manner.
- That there is a reasonable and implied expectation by contractors that financial information pertaining to services provided will be held in a confidential manner.
- That there is no overriding public interest that outweighs the right to privacy by an individual or in this case the financial activities of a service provider.

Having balanced the public interest factors both for and against the release, I decided that the public interest in preserving the information and the reasonable expectation that information can be maintained by An Garda Síochána without prejudicing future financial endeavors outweighs the public interest which would be served were the records released to you

Section 42 Restrictions of the Act:

Part of this record relates to the work of the Garda Security & Intelligence Section. Section 42 of the Act is an absolute exemption, which provides that the Act does not apply to certain records held by An Garda Síochána including records relating to Security & Intelligence, and no right of access to such records exists under the Act. I have therefore applied a number of redactions to this record in accordance with Section 42(b)(v), which states:

Restriction of Act

42. *This Act does not apply to—*

(b) a record held or created by the Garda Síochána that relates to any of the following:

(v) the Security and Intelligence Section;

Record (8) – Capital Plan Presentation 2026

A number of redactions have been applied to this record in accordance with Sections 32, 36 and 42 of the Act.

Section 32 Law Enforcement & Public Safety:

Parts of this document make reference the security arrangements at specific Garda premises. The record contains details of enhancements required to ensure the security of these buildings. Given the level of detail regarding security requirements in respect of these named Garda locations, I am satisfied that the release of the redacted information represents a clear danger to the security of the premises in question. I believe therefore that Section 32(1)(a)(ix) (Law enforcement and public safety) is applicable to this information. As a result of these genuine and reasonable concerns it is necessary to redact certain information under section 32 of the FOI Act.

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 -*
- (x) the security of a building or other structure or a vehicle, ship, boat or aircraft, or*

Section 36 Commercially Sensitive Information:

A number of redactions have been applied in accordance with Sections 36(b) and (c) of the FOI Act which states:

Commercially sensitive information

36. (1) Subject to subsection (2), a head shall refuse to grant an FOI request if the record concerned contains—

- (b) financial, commercial, scientific or technical or other information whose disclosure could reasonably be expected to result in a material financial loss or gain to the person to whom the information relates, or could prejudice the competitive position of that person in the conduct of his or her profession or business or otherwise in his or her occupation, or*
- (c) information whose disclosure could prejudice the conduct or outcome of contractual or other negotiations of the person to whom the information relates*

In the attached record, I have applied redactions to information relating to the pricing information regarding specific capital projects pursuant to Sections 36(1) (b) & (c).

The essence of the test to be considered by an FOI Body in section 36(1)(b) is not the nature of the information, but the nature of the harm which might be occasioned by its release. The harm test in the first part of section 36(1)(b) is that disclosure "could reasonably be expected to result in material loss or gain". The standard of proof in relation to the second limb of section 36(1)(b) is low; all that is required is the possibility of prejudice with the only requirement being that disclosure "could prejudice the competitive position" of the person concerned.

I am cognisant of the fact that the release of information under the Act is, in essence, a release to the public at large. The pricing information contained in this record is not known to competitors in the market or the public in general. This is up to date information on current price structure. If the records were made available to you it is reasonable to expect that it would prejudice the ability of suppliers to compete in other contracts or negotiations in the future as competitors would be aware of their pricing structure involved.

The redacted information relating to pricing clearly consists of sensitive financial information. Release of this financial information, would if released in reply to this FOI request, undoubtedly become known to competitors in the market. The release of such information could reasonably be expected to result in a material financial loss both to An Garda Síochána and to suppliers as it would allow competitors become aware of significant information in respect of pricing structures. The placing of these pricing structures into the public domain could also reasonably be expected to give a competitive advantage to other companies seeking similar contracts.

Therefore, I am refusing the release of the certain parts of the attached records under the provisions of section 36(1)(b) & 36(1)(c) as the redacted information contains commercially sensitive information.

Public Interest Test

There is a Public Interest Test associated with section 36 of the FOI Act whereby my decision must be made having fully considered the public interest relevant to this request.

In addition to the factors outlined above, I have considered the public interest issues which arise in this case and have taken account of the following factors in favour of release:

- Ensuring openness and transparency of organisational functions to the greatest possible extent.
- The public interest in members of the public exercising their rights under the FOI Act.
- That there is more than just a transitory interest by the public in this information being released.
- The right to commercial confidentiality is outweighed by the needs of the public regarding the expenditure of public funds by a public body.

In considering the public interest factors which favour withholding the records I have taken account of the following:

- Allowing a public body to hold commercial information without undue access by members of the public.
- The best course of action which is in the public interest with regard to these records.
- That An Garda Síochána can conduct its business with external contractors in a confidential manner.
- That there is a reasonable and implied expectation by contractors that financial information pertaining to services provided will be held in a confidential manner.
- That there is no overriding public interest that outweighs the right to privacy by an individual or in this case the financial activities of a service provider.

Having balanced the public interest factors both for and against the release, I decided that the public interest in preserving the information and the reasonable expectation that information can be maintained by An Garda Síochána without prejudicing future financial endeavors outweighs the public interest which would be served were the records released to you

Section 42 Restrictions of the Act:

Parts of this record relate to the work of the Garda Security & Intelligence Section. Section 42 of the Act is an absolute exemption, which provides that the Act does not apply to certain records held by An Garda Síochána including records relating to Security & Intelligence, and no right of access to such records exists under the Act. I have therefore applied a number of redactions to this record in accordance with Section 42(b)(v), which states:

Restriction of Act

42. *This Act does not apply to—*

(b) a record held or created by the Garda Síochána that relates to any of the following:

(v) the Security and Intelligence Section;

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-000345-2026**.

Freedom of Information Office, An Garda Síochána, Athlumney House, IDA Business Park, Johnstown, Navan, Co. Meath C15 ND62

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: An Garda Síochána Imprest Account

Account Number: 30000302

Sort Code: 951599

IBAN: IE28DABA95159930000302

BIC: DABAIE2D

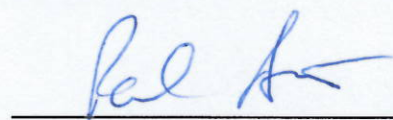
You must ensure that your FOI reference number (FOI-000345-2026) is included in the payment details.

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 the FOI Office by telephone at (046) 9036350.

Yours sincerely,



ASSISTANT PRINCIPAL

PAUL BASSETT

FREEDOM OF INFORMATION OFFICER



JULY, 2026.