

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-000160-2018 Request Part-Granted

Dear

I refer to your request, dated and received on 12th April, 2018 which you have made under the Freedom of Information Act 2014 (FOI Act) for records held by An Garda Síochána.

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

Your request sought:

Audits 4 through to 8, five reports in total.

- 4. Audit of EU Funded Training Programmes/Projects*
- 5. Audit of ICT Projects Payments Process*
- 6. Audit of ICT Projects Appraisal*
- 7. Audit of Command and Control*
- 8. Audit of EU International Security Fund*

I wish to inform you that I have decided to part-grant your request on the 10th May 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, fiancé and procurement matters but in addition to this type of information the audits also make reference to operational policing matters.

The first audit sought by you relates to

- *EU Funded Training Programmes/Projects Audit*

I wish to advise you that I am refusing to release this audit as I have been informed that the content of the EU Funded Training Programmes/Projects audit has been referred to the Garda Síochána Ombudsman Commission (GSOC) and Office Européen de Lutte, often referred to as the European Anti-Fraud Office (OLAF), for criminal investigation purposes.

I am refusing the audit in its entirety under Section 32 of the FOI Act due to the overriding importance of being able to conduct a criminal investigation without undue intrusion upon the investigation process. Section 32 of the FOI Act provides an exemption with regard to ongoing criminal investigations.

Section 32 – Law Enforcement and Public Safety

Sections 32(1)(a)(i) and 32(1)(a)(iv) are applicable to the EU Funded Training Programmes Projects Audit.

The release of this record can, in my opinion, reasonably be expected to detrimentally influence public opinion with regards to the individuals involved and trial by public opinion will ensue. This audit contains preliminary findings of a specific nature which has resulted in it being forwarded to GSOC for investigation purposes. It would be reckless to release certain findings of evidential value contained in the audit into the public domain prior to a full criminal investigation being completed by GSOC. It will inevitably impair the ability of GSOC to prosecute related offences in a fair manner should the need arise.

The decision not to release original audit findings in similar circumstances was affirmed by the Office of the Information Commissioner on the 13th January 2017 (OIC Reference Number 16025). In this decision the OIC reference case 98086 (AAU & Department of Agriculture and Food) wherein the then Commissioner stated:

“I find that in this case an investigation is still ongoing and a prosecution has not commenced. However, there is a strong possibility that a criminal prosecution will result. In such cases, I think that the arguments in favour of release of relevant records are weak and remain weak until such time as the investigation has been completed and a prosecution has been concluded or a decision has been taken not to institute a prosecution”.

I am of the opinion that the release of this record will impair both the ability to prosecute any alleged criminal offences and conduct any future disciplinary investigations should the need arise.

In accordance with current investigative practices nothing of possible evidential value is released into the public domain prior to a court hearing. This is to ensure that evidence is not debated in the public domain which inevitably results in the impact of the evidence being devalued and detrimentally influencing the possibility of the individual's right to a fair trial as set out in the European Convention of Human Rights (Article 6) which the European Convention of Human Rights Act 2003 gives effect to in Irish law.

While the person(s) involved may be aware that the audit report exists they are not aware of the content or the findings and if the findings support allegations of criminality or disciplinary issues.

I am of the opinion that there is a reasonable expectation that releasing certain sections of the audit in any form, prior to the conclusion of the investigations being conducted by GSOC or OLAF, will impinge upon the administration of law and potential for prosecuting offenders in a fair manner. I have considered the views of GSOC and I find that it is not in the interest of the public to release evidence or potential evidence that could injure the chances of a successful investigation being undertaken by GSOC/OLAF which ultimately is taken in the interest of the public by the aforementioned investigative authorities.

Section 32 of the FOI Act is shown below.

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 –*

(i) *the prevention, detection or investigation of offences, the apprehension or prosecution of offenders or the effectiveness of lawful methods, systems, plans or procedures employed for the purposes of the matters aforesaid,*

(iv) *the fairness of criminal proceedings in a court or of civil proceedings in a court or other tribunal*

Section 32 is subject to a limited public interest test, set out in subsection 3. As the records is concerned with the performance of the functions of an FOI body whose functions relate to public safety and law enforcement such public interest test applies. However, I am of the view that, on balance, the public interest is best served by ensuring that any potential criminal prosecution is not prejudiced at this point in time. The public interest in the content of the audit is far outweighed by the public interest in seeking out justice in a fair and impartial manner.

Harm Test

As detailed in the preceding paragraphs, the harm that is envisaged relates to the rights of an individual to a fair trial (administration of any law) and the prejudicing of documents that have evidential value in both criminal and disciplinary investigations.

I am therefore applying Sections 32(1)(a)(i) and 32(1)(a)(iv) to the EU Funded Training Programmes/Projects Audit.

The second audit sought by you relates to

- *Audit of ICT Projects Payments Process.*

I am to advise you that I am refusing to release this audit as it was the subject of a previous FOI request and was previously released in December 2017. Section 15 of the FOI Act states that:

Refusal on administrative grounds to grant FOI requests

15(1) *A head to whom an FOI request is made may refuse to grant the request where –*

(d) the information is already in the public domain.

You may view the previous decision in relation to this audit by following the attached link:

<https://www.garda.ie/en/information-centre/freedom-of-information/decision-log/internal-audit/foi-000503-2017-decision.pdf>

You subsequently sought the following three audits:

- *Audit of ICT Projects Appraisal*
- *Audit of Command and Control*
- *Audit of EU International Security Fund*

I am to advise that I am part-granting the release of *Audit of ICT Projects Appraisal* and *Audit of Command and Control* and I herewith attach same. A schedule of records is attached to each of these audits outlining the redactions on each and the reasons for these redactions. Furthermore, I am to advise that I am refusing *Audit of EU International Security Fund* in accordance with Section 33 and Section 42 of the Freedom of Information Act 2014 and the reasons are set out below.

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.

In this regard, I am refusing certain records or parts of records in the following audits *Audit of ICT Projects Appraisal* and *Audit of Command and Control* as I deem them to be outside the scope of the FOI Act insofar as An Garda Síochána is concerned. These redactions are highlighted in the attached schedule of records.

Section 33 - Security, defence and international relations

I am applying Section 33 to certain information contained in the *Audit of ICT Projects Appraisal* and *Audit on Internal Security Fund* in its entirety. Section 33(3)(b) states:

33. (3) *A head shall refuse to grant an FOI request if the record concerned –*

- (b) *contains information that relates to the detection, prevention or suppression of activities calculated tot tending to undermine the public order or the authority of the State (which expression has the same meaning as in section 2 of the Offences against the State Act 1939),*

An Garda Síochána is both the police and security service for Ireland, as well as having an extensive role in relation to immigration matters. The national security structures are incorporated within the overall Garda organisation, under the direction and control of the Garda Commissioner. The statutory functions of An Garda Síochána include providing policing and security services for the State with the objective of preserving peace and public order, protecting life and property, and protecting the security of the State. Section 7(1) of the Garda Síochána Act, 2005 provides as follows, that the function of the Garda Síochána is to provide policing and security services for the State with the objective of, inter alia, -

- (i) *Protecting the security of the State.*

The recently enacted Garda Síochána (Policing Authority and Miscellaneous Provisions) Act 2015 sets out a definition of security services (for the purposes of distinguishing them from policing services in the context of the respective roles of the Policing Authority and the Minister for Justice and Equality). It defines security services as protecting the security of the State including, but not limited to, the following:

- (i) *preventing, detecting and investigating offences under the Offences against the State Acts 1939 to 1998, the Criminal Law Act 1976, the Criminal Justice (Terrorist Offences) Act 2005 and the Criminal Justice (Money Laundering and Terrorist Financing Act) 2010;*
- (ii) *protecting the State from*
 - (I) *espionage;*
 - (II) *sabotage;*
 - (III) *unlawful acts that subvert or undermine, or are intended to subvert or undermine, parliamentary democracy or the institutions of the State;*
 - (IV) *acts of foreign interference that are, or are intended to be, detrimental to the interests of the State and are clandestine or deceptive or involve a threat to any person;**whether directed from, or committed or intended to be committed within, the State or not;*
- (iii) *identifying foreign capabilities, intentions or activities within or relating to the State that impact on the international well-being or economic well-being of the State; and*
- (iv) *cooperating with authorities in other states and international organisations aimed at preserving international peace, public order and security.*

In summary and in the context of safeguarding the internal security of the State, An Garda Síochána is charged with;

- preventing, detecting and investigating terrorist and terrorist-related offences;
- protecting the State from espionage, sabotage and unlawful acts aimed to subvert or undermine parliamentary democracy or the State's institutions;
- maintaining a daily operational response capability across the state to ensure a graduated response commensurate with the level of threat.

Information contained within this particular audit refers to projects being established and undertaken by An Garda Síochána in trying to combat criminal activity, terrorism and fraud.

In order to maintain a proper response capability to a terrorist or criminal incident and maintain protective security within the State to persons, institutions, installations and any other persons (e.g. Government, Diplomatic Corps, Judiciary or places considered to be a security risk), it is essential that the content of this project is not released into a public forum.

An Garda Síochána is committed to complying, to the greatest extent possible, with the spirit and legislative provisions of the Freedom of Information Act. However, information cannot be given which would afford an advantage to criminally minded persons who are intent on seeking out vulnerabilities in the system of crime prevention and detention employed nationwide by An Garda Síochána. The release of the information contained herein this report demonstrates the bona fides of the Garda Organisation in seeking to release the information in a form and manner that mitigates, to the greatest extent possible, the risk of compromising our efforts at crime prevention, crime detection and national security considerations.

The public interest in State security must be balanced against the responsibilities of An Garda Síochána to protect the security of the State. I am of the opinion that the publication of the information as set out in the attached correspondence is more than sufficient to satisfy the public interest in this matter.

Section 42 - Restriction of Act

In addition to the above exemption, certain information contained in *Audit of ICT Projects Appraisal* and *Audit on Internal Security Fund* in its entirety 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 Síochána that relates to any of the following:

- (i) the Emergency Response Unit;*
- (ii) the Secret Service Fund maintained by it;*
- (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;*

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-000160-2018**.

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

Please note that a fee applies. This fee has been set at €30 (€10 for a Medical Card holder). Payment should be made by way of bank draft, money order, postal order or personal cheque, and made payable to Accountant, Garda Finance Directorate, Garda Headquarters, Phoenix Park, Dublin 8.

Payment can be made by electronic means, using the following details:

Account Name: Garda Síochána Finance Section Public Bank Account

Account Number: 10026896

Sort Code: 900017

IBAN: IE86B0F190001710026896

BIC: BOFIE2D

You must ensure that your FOI reference number (FOI-000160-2018) is included in the payment details.


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

Please be advised that An Garda Síochána replies under Freedom of Information may be released in to the public domain via our website at www.garda.ie.

Personal details in respect of your request have, where applicable, been removed to protect confidentiality.

Should you have any questions or concerns regarding the above, please contact me by telephone at (046) 9036350.

Yours sincerely,

 **SUPERINTENDENT**
SHARON KENNEDY
FREEDOM OF INFORMATION OFFICER

10 MAY 2018

Requester Name:		Audit Report - Command and Control Communications Centre Re: FOI-000160-2018				File
Page No	Description of document	Deletions	Relevant Section of FOI Acts	Reason for decision	Decision Maker's decision	
1-3	Audit Report - Command and Control Communications Centre	3	Part 1(n) of Schedule 1	Out of Scope	Part-Grant	
4-6	Audit Report - Command and Control Communications Centre	9	Part 1(n) of Schedule 1	Out of Scope	Part-Grant	
7-11	Audit Report - Command and Control Communications Centre	9	Part 1(n) of Schedule 1	Out of Scope	Part-Grant	
12-19	Audit Report - Command and Control Communications Centre	37	Part 1(n) of Schedule 1	Out of Scope	Part-Grant	
		Total number of pages			19	
		Total number of pages for full release			6	
		Total number of pages for partial release			10	
		Total number of pages being withheld			3	

AUDIT REPORT



Command and Control Communications Centre

November 2017

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

Executive Summary

GIAS conducted an audit of the Command and Control Communications Centre (C&C) during August 2017. The focus of the audit was to obtain assurance concerning the adequacy, application and effectiveness of the control systems in place with particular reference to finance [REDACTED]

[REDACTED]

Garda Internal Audit Section (GIAS) recommendations give direction in regard to how Management should progress these issues in conjunction with Regional Management and Headquarter Support Directorates/Sections as well as giving specific recommendations for Command and Control.

The Policing Plan 2016 and local management Inspections and Reviews in compliance with HQ 59/14 available for 2016 and quarter 1 and 2 2017 were supplied to GIAS. The format being used complies with the HQ Directive. The areas examined which are of relevance to GIAS audits included overtime, travel and subsistence, absence management and assets. Items were actioned for improvement as appropriate. Generally, issues arising from the Inspection and Review process did not differ significantly from GIAS audit findings.

As a general comment GIAS wishes to remind all members and supervisors of their responsibilities to complete and update all official records in an accurate, legible and timely manner.

[REDACTED]

Audit Opinion

GIAS can provide **reasonable assurance** that the internal management and control systems in place to manage Command and Control are adequate.

In relation to specific audit objectives GIAS can provide;

1. **Limited Assurance** that indirect staffing costs are controlled and authorised. This represents **medium risk**.

2. **Reasonable assurance** that financial and accounting systems are adequate to ensure that expenditure is correctly recorded and properly allocated. This represents **low risk**.
3. **Limited Assurance** that the staff deployment is in line with strategic objectives is effective and represents value for money. This represents **medium risk**.
4. **Reasonable assurance** that the recording of absences is satisfactory. This represents a **low risk**.

Main Findings and Recommendations:

Overall reasonable satisfaction has been provided to the audit team and no serious areas of concern were evident.

The cost of running the Command and Control Communications Centre in the period January/June 2017 was €3,034 million which represents a slight increase (3%) on 2016. While expenditure on Overtime and Travel & Subsistence is tightly controlled, due to reduced resources and the service needs, overtime has increased on the same period in 2016. The table below provides a summary of the key financial costs for the January / June (Cost Centre G8002).

Subhead	2017	2016	%
Salary & Allowances (A1)	€535,677	€650,869	-18
Overtime	€318,483	€207,331	+54
Travel & Subsistence	€4,271	€5,082	-16

Source – DMR District Financial Summary

The Audit area which is the subject of Priority 1 Recommendation is –

- **Resource allocation** - The Command and Control Communications Centre is an essential service, in operation 24 hours a day 365 days a year. This requires that the staff, both Garda Members and Civilians, work a 12 hour tour of duty on a four on, four off basis. The Westmanstown work roster introduced to An Garda Síochána in 2012 is not manageable in Command and Control as this requires a crossover in staff which cannot currently be facilitated due to a lack of workstations and equipment. The audit team was advised that the Command and Control Centre is currently understaffed and is awaiting the allocation of a number of Civil Servants to take up the vacant roles.

It is therefore recommended that all the call takers and dispatchers should be civil servant grades and . This is acknowledged that this is likely to require appropriate training and development of the Civil Servant staff.

It is however envisaged that policing powers and a knowledge of policing will continue to be required in relation to some of the decisions made. It is therefore recommended that at least one of the Sergeants is on duty at any given time and that within the proposed structures a Higher Executive Officer be allocated to manage the structures and administration and that consideration be given to attaching an Executive Officer to each unit rather than requiring two Sergeants.

It is also recommended that appropriate levels of policing expertise is provided based on best practices from other police services.

- **Management of Overtime and Allowances** – All overtime must be authorised in advance and must be in line with the Working Time Agreement. All Forms A85 should be checked against the overtime listing report (OLR). The Authorising Officer must preview the OLR and check totals to ensure they match the totals on the printed version received from the Finance Officer/inputter (this is to ensure that no additional claims have been entered by the inputter since s/he furnished the approver with the printed report). The Authorising Officer must also preview the exception listing report to ensure it is blank, i.e. all claims have been approved and are ready for release to the payroll. The Post Payment Validation produced by the FSSC should also be downloaded, saved and examined to confirm payments made.

The additional hours being worked by some staff in Command and Control is not sustainable and all efforts should be made to ensure that the number of hours worked are in compliance with the European Working Time Directive 2003 and the Garda Agreement which implements the Directive.

Form A85 is a record of duty, a claim for allowances and a record of any absences. Authorising Sergeants/Inspectors, Approving Superintendent/acting Superintendent and Finance Officers should ensure that the A85 is correctly completed and signed at each stage in order to reduce the number of incomplete forms being entered into the Corepay System for payment.

- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

Audit Report

Introduction

This Audit Report represents the result of an audit of the management and control systems applied by the Command and Control Section. The audit fieldwork was carried out in August 2017 and this was followed by the appropriate analysis and compilation of findings by GIAS.

This Audit Report considers any issues found as a result of the audit testing undertaken. It examines the levels of control that exists and offers an overall opinion on the effectiveness of the control systems, so as to provide the necessary assurances to management. This report recommends corrective actions in order to improve the control systems and to mitigate the risks found. The opinions of management on the findings have been sought and incorporated into the final report.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Resources – Staff

The Command and Control Section is located in [REDACTED]
Superintendent O'Brien is assigned to the section. Staff allocated to Command and Control comprises:

Garda Staff – 1 Superintendent, 2 Inspectors, 6 Sergeants and 60 Gardaí (includes Dispatchers)
Civil Servants - 20 Clerical Officers (includes Call Takers)

Offices Examined

Superintendent O'Brien has responsibility for the operational and administration management in Command and Control. [REDACTED]

Audit Methodology and Scope

Audit Scope

This audit uses a risk-based approach including a level of compliance testing and verification as part of the audit methodology in accordance with the Standards for the Professional Practice of Internal Audit as set out by the Chartered Institute of Internal Auditors.

This audit focussed on the systems, processes and controls in operation over the Command and Control Section with specific reference to financial and property domains. The audit involved on-site visits and the carrying out of tests on the operation of the control environment.

In addition to the examination of the section, audit questionnaires and testing methodology have been designed to allow for the examination of overarching thematic issues across the whole Organisation. These issues in the audit plan include:

- Staffing



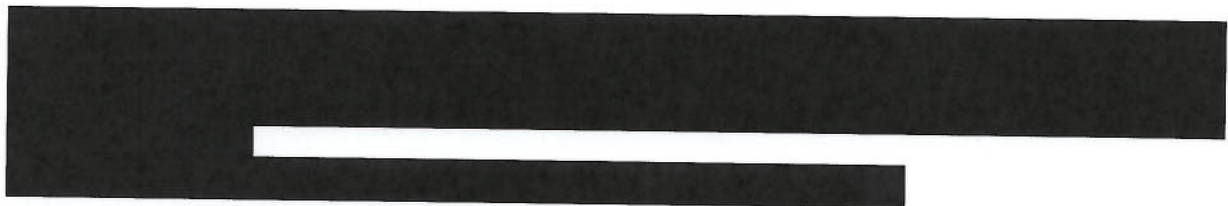
General Audit Objective

The objective of the audit was to ascertain whether the systems in place in Command and Control were adequate for the protection of state assets; whether adequate accounting and control systems were in place and were operating effectively. The audit had the further objective of providing recommendations to management to enhance the controls and mitigate potential or actual risks.

Nature of findings

In the course of the audit a number of matters came to light and these have been documented in this report. Management and staff should not view these findings as criticisms but as matters which GIAS are drawing attention to in order to assist the overall management of the Section.

The recommendations made are classified by priority, which reflects the need for and the recommended urgency of addressing the issue found. (See Appendix 1 for an explanation of the classifications used)



Audit Findings & Recommendations

The audit team were reasonably satisfied with the processes and procedures in place in the Command and Control Section and no serious areas of concern were evident.

The Audit area which is the subject of Priority 1 recommendations is –

1. Resources Allocation

The Command and Control Communications Centre is in operation 24 hours a day 365 days a year and requires that the staff, both garda members and civilians, work 12 hour tours of duty on a four days on, four days off basis. The working roster introduced to An Garda Síochána in 2012 is not manageable in Command and Control as this requires a crossover in staff which cannot currently be facilitated due to restrictions in space and equipment.

The Modernisation and Renewal Programme 2016-2021 will reform An Garda Síochána over the next five years to ensure the organisation can meet present and future challenges¹. The initiatives set out therein will see, among other reforms:

¹ An Garda Síochána's Modernisation and Renewal Programme 2016-2021

Garda Internal Audit Service

- Weaknesses in governance, oversight and accountability addressed;
- A culture of openness, transparency and accountability at all levels will enhance trust and confidence.
- [REDACTED]

The Civil Servants (Calltakers and Administrative Office Staff) are a valuable asset and strength to the section, supporting the role of the Superintendent. [REDACTED]

[REDACTED] The objective, in line with the Policing Plan for additional redeployment, would be to optimise the use of members on operational policing duties, increase the use of police support staff/civil servants, and enhance the level of control and accountability.

Civil Servants Attendance

The Civil Servants record their daily attendance on an A85 which is submitted to the unit Sergeant. All overtime is also recorded on a weekly overtime sheet. These are then forwarded along with the Garda members' A85 to the Administrative Office for filing and inputting of overtime/allowances. A record of TOIL² and DOIL³ is also kept on a spreadsheet in the communications centre for their records. At the time of the audit these records were shown to be well maintained.

The audit team was advised that the Command and Control Centre is currently understaffed and is awaiting the allocation of a number of Clerical Officers to take up the vacant roles.

Recommendations

Priority 1

[REDACTED]

Administrative roles should be undertaken by administrative staff to the fullest extent possible to allow garda members to be redeployed from non-operational posts to perform high visibility policing roles.

[REDACTED] It is therefore recommended that all the call takers and dispatchers should be civil servant grades and [REDACTED]

[REDACTED] It is acknowledged that this is likely to require appropriate training and development of the Civil Service staff.

It is however envisaged that policing powers and a knowledge of policing will continue to be required in relation to some of the decisions made. It is therefore

² TOIL – Time Off In Lieu;

³ DOIL – Day Off in Lieu (of rostered duty)

recommended that at least one Sergeant is on duty at all times within the proposed structures. A Higher Executive Officer should be allocated to manage and administer the Unit and that consideration be given to attaching an Executive Officer to each unit rather than requiring two Sergeants.

It is also recommended that appropriate levels of policing expertise are provided based on best practices from other police services.

Priority 2

As this office is critical to the organisation, Management should pursue the matter of staff allocation with HRM through the PAS⁶ panels without delay.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

In tandem, some Gardaí in Command & Control have expressed a wish to transfer, therefore incrementally they can be replaced by Civil Service staff.

A recent meeting (1st November 2017) has occurred between Catherine Bannon HR and Gerry O'Brien to formulate a business case for the Police Authority to advance this matter.

[REDACTED]

⁶ Public Appointments Service

GIAS NOTE:

The recommendation of GIAS is that the positions as call takers and dispatchers should be staffed by Civil Servants. The management response alone only deals with the redeployment of call takers. The proposed plan should be amended to include the civilianisation of the dispatchers which would then result in the release of over 100 uniformed members to operational policing roles with direct contact with the public.

2. Overtime, Allowances and Record of Duty Forms (A85)

Due to reduced resources in Command and Control combined with the nature of the work, there has been a significant amount of overtime claimed. There is prima facie evidence of staff regularly working in excess of 80 hours overtime over a four week period. The European Working Time Directive 2003 clearly sets out the parameters of how many hours can be worked per week, for health and safety reasons as well as stipulating periods of rest. GIAS is aware that Command and Control are short a number of staff, however the amount of overtime currently being availed of is far in excess of the Working Time Agreement. It has been noted that it is not feasible for Command and Control to work the Westmanstown Roster as it would require a cross-over of staff that cannot be facilitated in the Communications Room due to the shortage of desks and equipment.

The recording of overtime by both Gardaí and Civil Service staff are shown on a form A85 with Civil Servants also completing a weekly overtime sheet form AGS400. From the sample of Civil Servants overtime examined, there was evidence that the overtime was checked with the validation report. There was a lack of evidence, that all Civil Servants overtime was authorised in advance. A small number of weekly Civil Servants overtime forms state the authorisation date as the week end date. GIAS suggests that a record of authorisation to undertake the overtime be maintained and signed off by the relevant supervisor.

The Garda overtime and allowance forms A85 were generally well completed with good evidence of checking and changes being made where there were minor miscalculations. The Audit Team also noted that generally garda overtime was authorised in advance, these authorisations were attached to relevant A85's.

However, many forms were not signed by the members' supervisor certifying *"that I have checked this form and the entries therein are correct and in accordance with the relevant entries in official records and that all absences from duty are properly recorded"*. In other cases it was noted that the forms A85 were not signed by the Superintendent/acting Superintendent approving the overtime for payment.

Recommendations

Priority 1

The additional hours being worked by some staff in Command and Control is not sustainable and all efforts should be made to ensure that the number of hours worked are in compliance with the European Working Time Directive 2003 and the Garda Agreement which implements the Directive.

Form A85 is a record of duty, a claim for allowances and a record of any absences. Authorising Sergeants/Inspectors, Approving Superintendent/acting Superintendent and Finance Officers should ensure that the A85 is correctly completed and signed at each stage in order to reduce the number of incomplete forms being entered into the Corepay System for payment.

Management Responses

It is probable that the staff who are working over the 80 hours a roster are Sergeants. There are effectively only four Sergeants working and there must be one on duty 24/7. Applications were made for replacements off the last Sergeants list, but to no avail. A recent DMR competition was not successful. A new national application endorsed by Assistant Commissioner DMR is currently with Garda HR for consideration. This is a priority as fatigue is setting in the Sergeants.

To the best of supervisor's ability all overtime is sanctioned in advance and A. 85's signed and co-signed. Directions are frequently at units in this regard. I fully agree with Internal Audit statement that the A85 is correctly completed and signed at each stage in order to reduce the number of incomplete forms being entered into the Corepay System for payment.

3. Absence Management

There was good evidence of the close monitoring of sickness absence of both Garda members and Civilian Staff throughout the section. There was also strong evidence of the close supervision of absence, including long term absences, and any areas of concern are identified and addressed. Continued supervisory review will increase and aid overall compliance and record keeping.

Sick absences are recorded:

- i. On the software packages 'PeopleSoft' and 'SAMS' in respect of Civil Servants; and
- ii. On 'SAMS' software for Garda members, and the members D5 (personnel record) are updated on their return to duty.

GIAS reviewed the recording of sick absence for both Civil Service staff and garda members. These records were well maintained. It was noted that management completed SR1 forms in a timely and efficient manor and all sick records were fully completed. Occasional errors in completion of the A85 were noticed (for example where an A85 was not amended to reflect a sickness absence). Errors/typing errors should have been noted when the form was being processed by the supervisor.

In reviewing the absence management in Command and Control it was also noted that a large number of annual leave forms (D9) were not being fully completed. From the sample taken by the audit team it was clear that several forms were completed by the member but not recommended by their supervisor and/or authorised by the Superintendent. These errors were found on annual leave forms from a number of different units from the leave year 2016/2017.

Recommendations

Priority 3

While the systems in place in relation to the recording of sick leave are efficient and working well, new procedures are recommended to ensure similar controls are put in place for the application/monitoring of members for annual leave. GIAS are aware that members are not always in a position to apply for annual leave, and have it recommended and approved, prior to availing of the leave. However, management will need to put strict controls in place in order to monitor and manage the annual leave for the section.

Management Responses

In relation to sickness, compared to 2016, this year 2016 Command & Control is in a down ward spiral and is operating effectively by District Office Staff and supervisors for example total hours lost first six months of 2016 was 679 compared to total hours lost for first six months of 2017 was 348.

In relation to D.9's. I have to agree that this is an issue in Command & Control. This has been a problem due to historical practices before my time. It has been addressed on several occasions before the Audit. This is an issue that needs constant monitoring.

4. Management of Travel & Subsistence

GIAS examined a sample of travel & subsistence claim forms (FMS2) and related payments made in respect of travel and subsistence.

GIAS noted that public transport cost, where appropriate, is claimed in the majority of instances where travel is undertaken.

While there was good evidence of claims being submitted promptly after the completion of duty there were a few exceptions to this.

Claims in the audit sample were appropriately signed, countersigned and approved in all of the samples taken during the audit.

Forms FMS2 examined during audit were fully and accurately completed i.e. columns 2, 3 and/or 4 (time required at/leave centre, etc) recorded the required detail.

Recommendations

Priority 4

Members must be encouraged to submit travel & subsistence claims in accordance with Financial Code Regulations and without delay.

Garda Internal Audit Service

Claims must not be submitted until correctly completed, signed, countersigned & approved by the relevant member in accordance with Garda Code and regulations.

Finance Officers should not process payments unless fully satisfied that all forms and authorisations are fully completed and in order.

Management Responses

Fully agree with the Internal Audits recommendations in this regard.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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ACKNOWLEDGEMENTS

Garda Internal Audit Section wishes to take this opportunity to acknowledge the support and assistance provided by Superintendent O'Brien and all staff who participated in the audit.

Niall Kelly

Head of Internal Audit

Date: 06/12/17

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**.

Requester Name:		Audit Report - Appraisal and Planning of Modernisation & Renewal ICT Projects				Programme	
Page No	Description of document	Deletions	Relevant Section of FOI Acts	Reason for decision	Decision Maker's decision		
1-2	Audit Report - Appraisal and Planning of Modernisation & Renewal Programme ICT Projects				Grant		
3-4	Audit Report - Appraisal and Planning of Modernisation & Renewal Programme ICT Projects	9	Part 1(n) of Schedule 1	Out of Scope	Part-Grant		
5-6	Audit Report - Appraisal and Planning of Modernisation & Renewal Programme ICT Projects	10	Part 1(n) of Schedule 1	Out of Scope	Part-Grant		
7-8	Audit Report - Appraisal and Planning of Modernisation & Renewal Programme ICT Projects	7	Part 1(n) of Schedule 1	Out of Scope	Part-Grant		
9-11	Audit Report - Appraisal and Planning of Modernisation & Renewal Programme ICT Projects	25	Part 1(n) of Schedule 1 Section 33 (3) Section 42	Out of Scope Security, Defence and Internal Relations Restrictions of the Act	Part-Grant		
11-13	Audit Report - Appraisal and Planning of Modernisation & Renewal Programme ICT Projects	3 pages	Part 1(n) of Schedule 1 Section 33 (3) Section 42	Out of Scope Security, Defence and Internal Relations Restrictions of the Act	Refuse		
14-15	Audit Report - Appraisal and Planning of Modernisation & Renewal Programme ICT Projects	19	Part 1(n) of Schedule 1 Section 33 (3) Section 42	Out of Scope Security, Defence and Internal Relations Restrictions of the Act	Part-Grant		

16-18	Audit Report - Appraisal and Planning of Modernisation & Renewal Programme ICT Projects	3 pages	Part 1(n) of Schedule 1 Section 33 (3) Section 42	Out of Scope Security, Defence and Internal Relations Restrictions of the Act	Refuse
19	Audit Report - Appraisal and Planning of Modernisation & Renewal Programme ICT Projects	8	Part 1(n) of Schedule 1 Section 33 (3) Section 42	Out of Scope Security, Defence and Internal Relations Restrictions of the Act	Part-Grant
20-24	Audit Report - Appraisal and Planning of Modernisation & Renewal Programme ICT Projects	43	Part 1(n) of Schedule 1 Section 33 (3) Section 42	Out of Scope Security, Defence and Internal Relations Restrictions of the Act	Part-Grant
25-28	Audit Report - Appraisal and Planning of Modernisation & Renewal Programme ICT Projects	13	Part 1(n) of Schedule 1 Section 33 (3) Section 42	Out of Scope Security, Defence and Internal Relations Restrictions of the Act	Part-Grant
29-31	Audit Report - Appraisal and Planning of Modernisation & Renewal Programme ICT Projects	7	Part 1(n) of Schedule 1 Section 33 (3) Section 42	Out of Scope Security, Defence and Internal Relations Restrictions of the Act	Part-Grant
		Total number of pages			31
		Total number of pages for full release			3
		Total number of pages for partial release			20
		Total number of pages being withheld			8

AUDIT REPORT



Appraisal and Planning of Modernisation and Renewal Programme ICT Projects

February 2018

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Executive Summary

GIAS conducted an audit on the Information Communications Technology (ICT) Payments Process in early 2017. This was one part of a larger programme of audits in the area of ICT. [REDACTED]

[REDACTED] The focus of the audit was to obtain assurance that controls over project appraisal and planning are significantly robust to achieve maximum results and the required value for money.

This audit was conducted through semi-structured interviews with the STO, Finance, Procurement, ICT managers and the examination of documentation, as appropriate.

[REDACTED]

[REDACTED] There is a regular review of performance and progress against targets, in that monthly updates must be provided to the STO, on all ongoing projects. [REDACTED]

GIAS acknowledges that there is an increasing constraint on the current resources within the ICT area; the pool of resources has not increased in line with the ever increasing number of ICT related projects which are being implemented across the organisation. Of necessity the use of modern technology in policing has increased enormously in the last few years and keeping pace with developments is becoming a significant issue for the organisation. The age and inadequacies of the existing technologies and infrastructure as well as underinvestment in ICT has previously been the subject of other reports and comment, for example, by the Garda Inspectorate and the Policing Authority. [REDACTED]

[REDACTED]

GIAS also note that there may be a lack of clarity between the role of consultants, analysts, Civil Servants and Gardaí in relation to the ownership and implementation of ICT related 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.

It is necessary at the outset to point out a few matters of relevance to the audit and which necessitated re-examination of a number of documents –

- i. [REDACTED]
- ii. The level of involvement of both the Procurement Section and the Finance Directorate was lower than expected regarding these projects;

[REDACTED]

Finally, 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 MRP related projects across the organisation. While the STO stated that training is provided by the Garda College and discussed at weekly meetings held between the STO and the Training Manager at the Garda College, the audit was not provided with any documented evidence of an increase in the Garda College training budget to provide for such training requirements.

While efforts are continuing to accelerate the changes, there is a risk that the completion and implementation of some vital projects will be delayed. Project implementation and the overall management of projects post-implementation will be the subject of future audit work.

The audit was undertaken during 2017 with additional information forwarded in 2018. GIAS acknowledges that there may have been updates/amendments to some of the documentation examined at the date of this report. GIAS has examined and included additional comments in the report in relation to the information which was recently provided in relation to the sampled projects.

Audit Opinion

GIAS can provide **Limited Assurance** that the appraisal and planning process in place in relation to MRP ICT related projects is satisfactory with reasonable controls in place.

In relation to specific audit objectives GIAS can provide;

- [REDACTED]
- [REDACTED]
- [REDACTED]
4. **No Assurance** that Public Procurement requirements are being complied with.
 5. **Limited Assurance** that adequate controls exist in the management of budgets and resources in relation to projects.

An Garda Síochána has been approved by the European Commission (the Commission) for co-financing under the [REDACTED]. No payments/recoupment's were claimed in the period examined. While the [REDACTED] has been approved for such funding, the financial arrangements was finalised by the Finance Directorate on 12th January 2018 and was subsequently audited by GIAS.

Main Findings and Recommendations

[REDACTED]

[REDACTED]

[REDACTED]

The audit areas which are the subject of **Priority 1** recommendations are –

Project Selection and Approval

- It is recommended that a Garda Training Manager is assigned to all projects before the PID is signed off and approved. [REDACTED]

Identification of Constraints

- [REDACTED]
- A detailed breakdown of the project cost including maintenance and training costs should be outlined in the Project Brief for all projects.
- The cost of resources and training associated with the post implementation of all projects should be adequately considered in the project management process.

Quantification of Costs and Sources of Funding

- The detailed scrutiny of finances should be part of the role and responsibilities of the ICT / STO. To enable this, both sections should have support staff with accounting / finance/ economics or other project management skills.
- The costs of alternative options should be considered for all projects. Economic analysis skills are required. These skills are typically provided within the Civil Service by Administrative Officers undergoing training or who have recently been trained to masters level in economic analysis.
- All procurement, including ICT projects should be undertaken by the procurement section.

Options Analysed

- The detailed costs of alternative options should be considered and documented for all projects.

[REDACTED]

[REDACTED]

Audit Report

Introduction

In June 2016, the Garda Commissioner launched the 5-year Modernisation and Renewal Programme (MRP) for An Garda Síochána and announced, *inter alia*, that over €200m had been secured to invest in advanced ICT systems.

The Audit was set out to obtain assurance that controls over project appraisal and planning is significantly robust to achieve maximum results and the required value for money. In this regard, the audit intended to provide assurance to the Commissioner regarding the efficiency and effectiveness of the appraisal and planning of MRP related projects which comprise an ICT element. The audit was also set out to ensure that An Garda Síochána comply with the requirements of The Public Spending Code, Department of Public Expenditure and Reform circular 13/13, Department of Public Expenditure and Reform circular 02/16 and the Public Procurement Guidelines issued by the Office of Government Procurement.



Background

In the period between 2009 and 2015, expenditure on ICT was significantly reduced and new projects were largely suspended. Since 2016, the MRP has secured a budget in excess of €200 million to invest in advanced ICT systems to support the implementation of change and modernisation in the period 2016 - 2021.

The rapid pace of planned change brings with it increased risks associated with inadequate planning or procurement practices, the need for prudence in spending voted funds, and the ability / inability to reach defined timelines, goals and objectives.

The primary aim of the audit was to examine the appraisal and planning of MRP related projects which contain an ICT element; incorporating the selection, budgeting, procurement, appraisal and planning of projects.

Audit Scope and Methodology



Available guidelines and circulars were reviewed. A range of project documentation was provided to GIAS by the STO, ICT and Finance Sections. A sample of

documentation was selected and examined with a view to determining the adequacy of the project appraisal and planning process in respect of the projects selected. On circulation of the draft report, additional documentation was forwarded by both the STO and ICT offices. This was examined and, where appropriate, is considered in the report.

Offices Examined

- Strategic Transformation Office
- Executive Director of ICT
- Executive Director of Finance

Audit Scope

The audit focused on priority projects currently being progressed by the STO under the MRP and which have a major ICT element. Project selection, budgeting, procurement, appraisal and planning of these projects were reviewed, including:

- [REDACTED]
- The quantification of costs and the specification of sources of funding
- The analysis carried out on the main options (benefits/costs/risks)
- [REDACTED]

[REDACTED]

[REDACTED]

Audit Methodology

[REDACTED]

As part of the MRP, a multi annual budget of €205 million was allocated to ICT Capital spend during the period 2016 – 2021. Specific allocations have been made for each year by the Finance Directorate. The 2017 budget is €35.4m; 2018 and 2019 each have budgets of €50.4m.

Table 1 - MRP Related Projects Sample

Project	Programme Board	EU Funded
[REDACTED]	[REDACTED]	[REDACTED]
Rosters & Duty Management	Cross Organisational Services	No
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]

Source – GLAS working papers

Sampled Project Details

[REDACTED]

2. Rosters & Duty Management

This project is part of the Public Service Agreement 2010-2014 within An Garda Síochána's new rostering arrangements. This project initially commenced in early 2012 and was further extended in June 2013. ICT management have advised that an existing procurement process was cancelled in late 2013 due to fundamental business changes impacting the IT system requirements, principally because of the agreement which had been reached between the Commissioner and the Garda Associations on a new Working Time Agreement. Accordingly, a new procurement process was commenced in 2015 following approval from the OGCIO in May 2015. An electronic system is required to support the implementation of a new systems based rosters tool, to ensure compliance with the EU Working Time Directive and Garda Síochána Working Time Agreement and in order to support resource allocation and duty management processes in An Garda Síochána.

3. Prüm

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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Audit Findings & Recommendations

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[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[illegible]

1.1.6 Rosters and Duty Management

According to the STO Checklist, the Recommendations Delivery Assessment document is overdue.

⁴ Colour of traffic lights (Red, Amber, Green) to signal project status

Seirbhísi gairmiúla póilíneachta agus slándála a sholáthar le hiontaoibh, muinín 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

- **Management Response – STO**

The Service Area Leads obtained the Recommendations from the STO Recommendations Tracker which was prepared by the STO Reporting Team. This information was sent to the Business Owner/Project Team on 17th of August 2017. There was a weekly project status update meeting on 6th of November 2017 and it was discussed that the project team are still finalising the RDAT deliverable based on recommendations which the project will address/partially address/not address. Project Team are finalising the deliverable.

1.2 Recommendations

Priority 1

- It is recommended that a Garda Training Manager is assigned to all projects before the PID is signed off and approved. [REDACTED]

[REDACTED]

- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

■ [REDACTED]

[REDACTED]

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[REDACTED]

- [REDACTED]

The stakeholders of the Rosters and Duty Management Project have not been identified and details of any stakeholder workshops required have not been identified and documented in the Business Case or the Project Initiation Document (PID).

[REDACTED]

[REDACTED]

3.2 Recommendations

Priority 1

- [REDACTED]
- A detailed breakdown of the project cost should be outlined in the Project Brief for all projects including maintenance and training costs.
- The cost of resources and training associated with the post implementation of projects should be adequately considered in the project management process.

[REDACTED]

[REDACTED]

3.3 Organisational Challenge

Priority 1

The audit has identified some significant challenges for the organisation in delivering the programme of modernisation at the pace required to 'improve the organisations capacity and performance'.⁵ While it is acknowledged that the points are not new, it nevertheless presents a risk at a number of levels.

- There are insufficient resources available in the organisation to develop, implement and deploy projects. The cost of resources and training associated with the post implementation of projects has not been adequately considered in the project management process. From discussions with the Finance and ICT Directorates and the STO, it is evident that there are concerns and that surmounting these will be a major challenge for the organisation.
- The lack of resources, including personnel, training, accommodation and equipment was highlighted as an issue in each of the sections GIAS held discussions with during the audit. This is largely outside the control of these offices.

4. Quantification of Costs and Sources of Funding

⁵ Policing Plan 2017

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

4.1 Costs and Funding

Circular 02/2016 DPER⁶ requires that the cost of proposals should be calculated and assessed on a total cost of ownership basis, taking all relevant once-off and recurring costs into consideration.

The STO requires that the Project Brief documents contain the detail of the estimated total financial cost of the project, in terms of resources, training, software, hardware, maintenance, external services, other. GIAS obtained and reviewed the Project Brief's prepared and approved for each of the projects under examination.

The audit sampled projects with the following budgets / spend and estimated total costs.

Table 2 – Project Expenditure Summary 2017

Project Description	2016 Actual per Finance €	2017 Finance Estimate / Allocation €	Total Cost per Project Brief €	2017 Expenditure to 28th May €
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	-
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Rosters & Duty Management	1,491,000	931,000	3,003,237	-
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

Source – GIAS working papers

4.2 Findings

The audit found the following:

The costs of alternative options have not been considered in any of the project briefs or business case documents for the projects examined.

- **Management Response – ICT**

The Rosters and Duty Management Business Case outlines the relative cost of each option compared to each other e.g. "likely to cost less than a bespoke custom developed solution" etc. It is often not possible to be definitive about costs until a procurement exercise is completed. Similarly, for the Schengen Information System Business Case, the relative advantages, disadvantages, costs of each option are considered. However, the finding is noted for future business brief / case development.

[REDACTED]

⁶ Circular 02/2016: Arrangements for Digital and ICT-related Expenditure in the Civil and Public Service 21/4/2016

Seirbhísí gairmiúla póilíneachta agus slándála a sholáthar le hiontaoibh, muinín agus tacaíocht na ndaoine ar a bhfreastalaímid
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Spend recorded by Finance for 2016 does not fully match the records provided to GIAS by ICT, [REDACTED]. The differences appear to relate to payments made to Accenture.

The payment records received from ICT did not detail the payments of €541,000 on the [REDACTED] project paid in 2017; these details were provided by Finance.

As per the records received from Finance, as at 28 May 2017, no payments had been made in relation to the following projects: [REDACTED] Rosters & Duty Management; [REDACTED] is the only project on which there had been spend up until the end of May 2017.

In relation to [REDACTED] a breakdown of the project cost has not been provided in the Project Brief, i.e. according to different cost categories.

4.3 Procurement

All procurements and associated expenditure must be underpinned by a current valid contractual arrangement which has resulted from a valid procurement exercise.⁷

The Procurement Office for An Garda Síochána is based at the Finance Directorate. GIAS noted that the STO are not involved in the procurement process and that ICT do not always avail of the services of the Procurement Office and/or inform the Procurement Office of procurement undertaken. This presents a risk of reduced financial and regulatory oversight.

Table 3 – Project Tender Type

Project Description	Tender Type	Supplier
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
Rosters & Duty Management	Open Tender	Accenture
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]

Source – GIAS work papers

4.4 Findings regarding Procurement

The following was noted:

There was no procurement undertaken in relation to the [REDACTED] for which a contract dated 2006, with a current supplier (Accenture), was extended. The [REDACTED] terms continued until the end of 2017.

ICT do not use the Procurement Office for procurement processes on all projects, i.e. Procurement has not been involved in the [REDACTED] procurement

⁷ DPER Circular 02/2016: Arrangement for Digital and ICT-related Expenditure in the Civil and Public Service
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

processes. ICT does not always provide a copy of all contracts or other documentation to the Procurement Office.

ICT management have advised that as [REDACTED] was an internal project, no procurement was needed. [REDACTED] will require the procurement of a new system. This has not yet commenced as sanction is awaited from DPER to proceed, however the Procurement Office are fully involved.

The Contracts Register maintained by the Procurement Office does not contain the correct contract start date for [REDACTED], i.e. should be 22 December and not 20 December 2016. Also noted that there were no details of contracts in place with suppliers, in relation to the [REDACTED] projects, on the Contracts Register.

Accenture is being used to provide additional services for a number of projects being undertaken by An Garda Síochána. In addition to this, there is a long-standing contract in place with Accenture for the provision of general ICT services.

The supplier contract with Accenture which is being extended for [REDACTED] is dated August 2009; this is a matter of concern as the contract is greater than 5 years old, and hence, there is a requirement for a new contract to be put in place, following an appropriate tender process.

The Finance Directorate deal with the key strategic elements associated with projects - oversight of the broad adherence to the project budget, sanctions / changes flagged, etc. They do not become involved in the detailed breakdown of project finances. GIAS is of the opinion that the STO or ICT Directorate should be involved in the monitoring of costs on a continuous basis, as appropriate.

Public procurement timelines were not adhered to for restricted procedures, as follows:

○

- [REDACTED]
- The RFT for Roster and Duty Management was advertised on 29 June 2015; a response was submitted on 10 September 2015. The contract is dated November 2016. While the period of engagement was lengthy, the Procurement Office has assured the audit that the time between the advertising of the project in the Official Journal on 29/06/2015, and the final contract in November 2016 was necessary. It related to clarifications during the submission period and prior to the evaluation process, followed by evaluation and then the appropriate 'standstill' period and final sanction approval from D/PER in November 2016. GIAS is satisfied with the information provided.

- **Management Response – ICT**

ICT have advised the audit that it is of the understanding that all public procurement timelines were adhered to. [REDACTED]

[REDACTED]

GIAS note that the Finance Directorate deal with the key strategic elements associated with projects - oversight of the broad adherence to the project budget, sanctions / changes flagged, etc. The audit was informed that STO are not involved in this process. Neither has STO been involved in the procurement process.

4.5 Recommendations

Priority 1

The detailed scrutiny of finances should be part of the role and responsibilities of the ICT / STO. To enable this, both sections should have support staff with accounting / finance or other project management skills.

- **Management Response- STO**

Noted by STO – is skills and capacity available.

- **Management Response - ICT**

Noted by ICT – Additional Support Staff have been applied for.

- The costs of alternative options should be considered for all projects. Economic analysis skills are required. These skills are typically provided within the Civil Service by Administrative Officers undergoing training or who have recently been trained to masters level in economic analysis.

- **Management Response – STO**

Noted by STO – The tendering process policy within An Garda Síochána is utilised within STO if alternative options are available.

- **Management Response - ICT**

Noted by ICT – Alternative options are considered to ensure value for money.

- [REDACTED]
- [REDACTED]
- *Management Response – ICT*
[REDACTED]
- [REDACTED]
- [REDACTED]
[REDACTED]
[REDACTED]

[REDACTED]

- All procurement including ICT projects should be undertaken by the procurement section.

Priority 2

- Before commencement of any projects, management must ensure that there is an appropriate focus on undertaking best practice in purchasing processes and that appropriate procurement procedures are in place to ensure compliance with all relevant guidelines. Any exceptions to procurement procedures must be listed in the Commissioners annual return in respect of Circular 40/2002, accompanying the Annual Appropriation Account. Confirmation of compliance is required by GIAS in the Management Response to this audit.
- The ICT budgets should be regularly monitored and adjusted accordingly. If it is expected that the money will not be spent on particular projects before the end of the year, project budgets should be re-allocated to current ICT expenditure, if required.

- [REDACTED]

- [REDACTED]

- [REDACTED]

- **Management Response – ICT**

The skilled resources contract with Accenture commenced in 2009 and allowed for extension up to and including 2013. It has been extended since and, although no specific sanction to extend the contract was sought at that time, An Garda Síochána had commenced preparations for a new procurement process in consultation with the Department of Justice & Equality. An Garda Síochána was subsequently made aware in 2015 that the Office of Government Procurement intended to establish a government wide framework for the provision of ICT skilled resources of which An Garda Síochána could avail and to which public service bodies

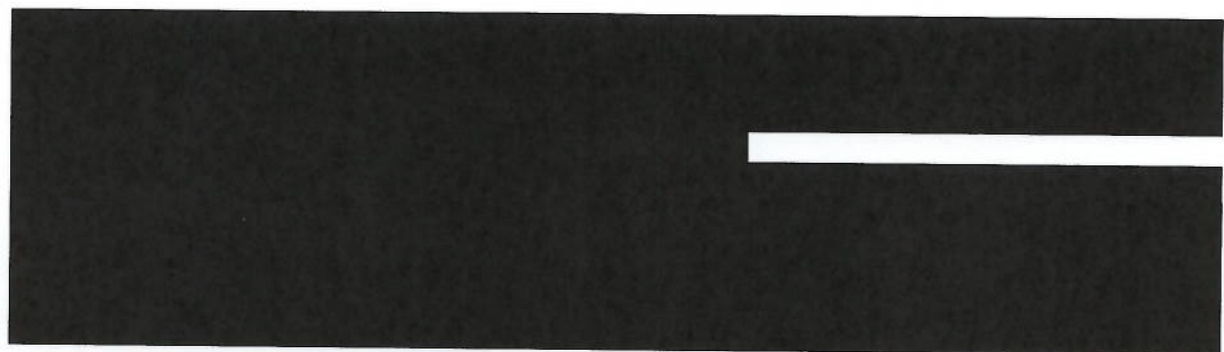
would be obliged to use. This new Office of Government Procurement (OGP) framework for skilled resources is only now available as and from August 2017. In December 2017. An Garda Síochána received approval from the Department of Public Expenditure & Reform (OGCIO) to proceed to procurement utilising the OGP framework and An Garda Síochána is now preparing to go to market accordingly. All contracts entered into under the new framework will use the newly approved OGP format.

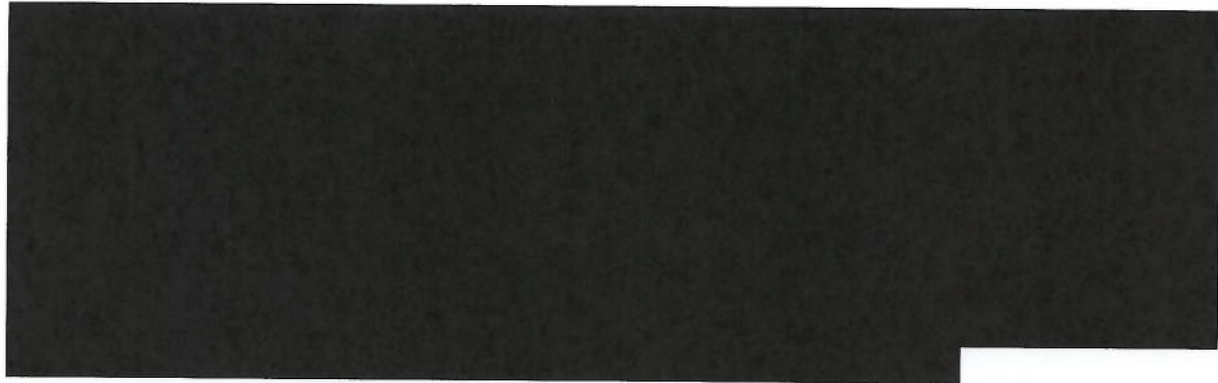
- It is recommended that the Procurement Office is involved in procurement planning and must be notified of all procurement processes undertaken. The Procurement Office should also be supplied with a copy of all new contracts signed with suppliers, for inclusion on the Contracts Register. Subsequently, the Head of Procurement should independently monitor the contracts register to identify projects reaching expiry and inform the appropriate Business Owner so the contract can be re-tendered or extended in a timely fashion.

- **Management Response – ICT**

Noted by ICT. The Procurement Office have of necessity and on occasion, due to understaffing, relied on ICT to conduct procurements. Going forward, ICT and the Procurement Office are arranging for all procurements to be managed through the Procurement Office.

- In accordance with best practice, it is recommended that alternative suppliers, in addition to Accenture, are examined as part of the procurement process, to mitigate the risks associated with over-reliance on one contractor / supplier.
- It is recommended that the Procurement Office undertakes the procurement planning and must be notified of all procurement proposals. The Procurement Office should also be supplied with a copy of all new contracts signed with suppliers, for inclusion on the Contracts Register. Subsequently, the Head of Procurement should independently monitor the contracts register to identify projects reaching expiry and inform the appropriate Business Owner so the contract can be re-tendered or extended in a timely fashion.
- The costs of alternative options have not been considered in any of the project briefs or business case documents for the projects examined.





5. Options analysed

The identification and examination of alternative options is an essential element of the planning process. In compliance with best practice requirements, the STO requires that the Project Brief documents details of the alternative options examined, to ensure that all options have been considered and that the most viable and cost effective option has been selected for the project. GIAS obtained and reviewed the Project Brief's prepared and approved for each of the projects under examination.

5.1 Findings

The audit noted that detailed costs of alternative options have not been considered/documented in any of the project briefs or business case documents for the projects examined.

5.2 Recommendations

Priority 1

- The detailed costs of alternative options should be considered and documented for all projects.

○ *Management Response - STO*

This is noted by STO

Priority 2

- An Garda Síochána should consider recruiting additional Administrative Officers to carry out a detailed analysis of the options being considered for all projects.

○ *Management Response - STO*

Two Administrative Officers have been deployed in STO on the 31st October 2017 and 6th of November 2017 respectively. An Administrative Officer will commence their role in STO week of the 13th of November 2017.

[REDACTED]

[REDACTED]

[REDACTED]

6.1 Findings

GIAS have concerns that the resources which are available or which will be required for specific projects post implementation are not being fully considered by the garda executive. Consequently, related risks such as compliance with commitments, timeliness of implementation, training, accommodation and equipment may be overlooked or ignored.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

6.2 Organisational Challenge

There is a lack of defined policy regarding the implementation of projects and the associated training and resource requirements. There is also a lack of defined policy regarding the continuous maintenance and continuing support required post-implementation of projects.

6.3 Recommendations

Priority 1

- It is evident from the December 2017 monthly performance report against the Policing Plan provided to the Policing Authority, that a considerable proportion of project elements are 'off target' for reaching the end of year targets. [e.g. 43 areas described as 'on target'; 40 as 'off target'; 9 with no rating].
- The consequences resulting from the apparent slippage of timelines and possible inability to complete project commitments on time must be addressed by senior management.

Priority 2

- It is recommended that the full costs of project roll-out, including details of the resources required post implementation, are fully considered in respect of all projects being undertaken. This includes, where appropriate, additional and continuing costs which will be incurred after implementation, including commitments forward to 'end of life' as necessary.



Acknowledgement

GIAS wish to thank the personnel in the STO, Finance, Procurement and ICT offices who assisted by providing records, clarifications and guidance to the auditors in the course of their work.

Niall Kelly

Head of Internal Audit

Date: 2nd March 2018

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**.