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-000425-2026
Request Part-Granted

Dear

I refer to your request, dated and received on 14th August, 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:

- *A copy of any completed audits carried out by your audit team [or commissioned to be carried out by an external auditor] since 1 March 2026;*
- *A copy of the minutes of any audit and risk committee [or if separate both the Audit and Risk committees] meetings since 1 March 2026;*
- *A copy of any minutes from periodic liaison meetings with parent or supervisory departments since 1 March 2026;*
- *The most recent periodic update review, report, or briefing in 2026 to date on matters of strategic or operational significance requested by or sent to senior management, the board, the chair, or overseeing body (where there is departmental or ministerial oversight or oversight from another State body).*

I wish to inform you that I have decided to part-grant your request on 21st September 2026. 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 the relevant areas of An Garda Síochána.

In respect of part 1 of your request, Garda Internal Audit Service have advised that the following Audits have been issued by Garda Internal Audit Service for the period requested.

- DNA Match Reports
- Mayo/Roscommon/Longford Division Review
- Member Allocation Review

I am also refusing release of the DNA Match Reports audit under Part 1(n) of Schedule 1 as it relates to operational policing.

A copy of the Mayo/Roscommon/Longford Division audit and Member Allocation Review are attached herewith. In accordance with Part 1(n) of Schedule 1 of the FOI Act. A number of redactions have been applied to these Audit reports.

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 can be considered for release under the Act.

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 details of operational policing activities are outside the scope of the Act insofar as it relates to An Garda Síochána and cannot be released.

In respect of part 2 of your request, I can advise that these matters have been the subject of a recent FOI request (FOI-000345-2026) details of which are available on the Garda website at: **www.garda.ie/en/information-centre/freedom-of-information/**

As these documents are already in the public domain, I am refusing their release under Section 15(1)(d) of the FOI Act

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

I am also applying the provisions of Part 1(n) of Schedule 1 to parts 3 and 4 of your request. The matters in question relate to operational policing and State security and do not relate to finance, procurement or human resources and are therefore outside the scope of the FOI Act.

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-000425-2026.**

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-000425-2026) 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

SEPTEMBER, 2026

Review of Member Allocation

Final Audit Report – May 2026

Garda Internal Audit Service

Delivering trusted advice and insight

Contents

1. Executive Summary

Summary of Observations

This review assessed the efficiency and effectiveness of the process in place to support the allocation of Garda members within An Garda Síochána.

We found there to be scope for improvement in both the governance and operation of the allocation process.

Audit Assurance Level

In accordance with the classification of audit opinion in Section 2 below, our work indicated a **limited assurance level**, i.e. *"There are weaknesses within the governance, risk management or control framework which need to be addressed"*.

The assurance level was deemed to be limited due to our findings in relation to the governance and operation of the allocation process within An Garda Síochána.

Acknowledgements and Limitations

We would like to thank all Garda personnel in the People and Development Directorate who assisted us during the course of this review.

Our review was focused on specific areas, as detailed in Section 2. Our procedures consisted of the desktop review and analysis of information provided to us and discussion with Garda personnel and management. Our work may not necessarily disclose all significant matters relating to the implementation of key actions to mitigate against risks. We have relied on explanations provided to us and satisfied ourselves that these explanations are consistent with other information provided to us.

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

- Observations are based on information acquired in the course of the audit.
- The observations and associated risks are not exhaustive and no assurance is provided that additional risks do not exist.
- Observations are based on a point in time review of information acquired.

2. Terms of Reference

Audit Objective

The objective of this audit was to assess the efficiency and effectiveness of the process in place to support the allocation of Garda members.

Audit Scope and Methodology

The scope of this review was the allocation of Garda members between 2023 and 2025.

Our review involved research into relevant documentation for member allocation within An Garda Síochána, the allocation process and actual allocation for the relevant period. We met and undertook walkthroughs with relevant Garda personnel, and analysed relevant datasets.

Reporting Arrangements

This report will be issued to:

- Commissioner
- Deputy Commissioner, Security, Strategy and Governance
- Deputy Commissioner, Policing Operations
- Chief Corporate Officer
- The Audit and Risk Committee

Ranking of Observations

Priority Ranking	Description	Number of Observations
High	Major issues that we consider need to be brought to the attention of senior management.	1
Medium	Important issues which should be addressed by management in their areas of responsibility.	0
Low	Detailed issues of a minor nature that can be resolved with limited time and effort.	0

Classification of Audit Assurance Levels

Audit Assurance Level	Description
Adequate	Overall there is an adequate system of governance, risk management or control.
Limited	There are weaknesses within the governance, risk management or control framework which need to be addressed.
Unsatisfactory	The system of governance, risk management or control has substantial weaknesses that need to be addressed urgently.

3. Observations and Agreed Actions

Observation	Risk / Opportunity	Agreed Actions
1. The governance and operation of member allocation		**High**
As per the Policing, Security and Community Safety Act, the Commissioner is responsible for the function of allocating and deploying available resources. In undertaking this function, the Commissioner is required to determine the manner in which members of Garda personnel are to be distributed and stationed throughout the State. Key elements of effective governance include risk management, internal control design and the use of appropriate information. [redacted] Internal Audit reviewed the process for member allocation. While a number of variables are considered to inform the Commissioner's allocation decisions, [redacted]	Developing both strong governance and robust operational documentation for the allocation of members within An Garda Síochána will improve the efficiency and effectiveness of member allocation.	A risk assessment of the allocation process will be undertaken. [redacted] **Responsible Person:** Executive Director People and Development **Implementation Date:** Q3 2026

Review of Mayo Roscommon Longford Division Audit Action Implementation

Final Audit Report – May 2026

Garda Internal Audit Service

Delivering trusted advice and insight

Contents

1. Executive Summary

Summary of Observations

This review assessed whether the audit actions from the 2024 review of Mayo Roscommon Longford Division that had been reported as implemented had been implemented as agreed and if the originally identified risk had been mitigated.

We found that the agreed actions had not been implemented as agreed and that the originally identified risks had not been mitigated as planned.

Audit Assurance Level

In accordance with the classification of audit opinion in Section 2 below, our work indicated a **limited assurance level**, i.e. *"There are weaknesses within the governance, risk management or control framework which need to be addressed"*.

The assurance level was deemed to be limited due to the non-implementation of a number of agreed actions and the continuing risks in place due to that non-implementation.

Acknowledgements and Limitations

We would like to thank all Garda personnel in the Mayo Roscommon Longford Division who assisted us during the course of this review.

Our review was focused on specific areas, as detailed in Section 2. Our procedures consisted primarily of the desktop review and analysis of information provided to us and discussion with Garda personnel and management. Our work may not necessarily disclose all significant matters relating to the implementation of key actions to mitigate against risks. We have relied on explanations provided to us and satisfied ourselves that these explanations are consistent with other information provided to us.

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

- Observations are based on information provided by the Mayo Roscommon and Longford Division.
- The observations and associated risks are not exhaustive and no assurance is provided that additional risks do not exist.
- Observations are based on a point in time review of information acquired.

2. Terms of Reference

Audit Objective

The objective of this audit was to assess whether the agreed actions contained in the *Mayo Roscommon Longford Division Review* audit report (issued in April 2024) have been implemented and whether those actions have effectively mitigated the risks identified.

Audit Scope and Methodology

The scope of this review was the actions agreed with management in the course of the *Mayo Roscommon Longford Division Review* audit in 2024.

On a quarterly basis Internal Audit requests updates from management with regards to relevant internal audit agreed actions / recommendations. Updates from the North Eastern Region confirmed to Internal Audit that agreed actions within four areas identified in the 2024 audit report had been implemented. For this review we

requested evidence to support this assertion and to assess if identified risks had been sufficiently mitigated as a result of actions undertaken.

Our assessment involved a comparison between the agreed action and the actual action undertaken, impact on the risk and agreement with management on future actions to mitigate any remaining risk.

Reporting Arrangements

This report will be issued to:

- Commissioner
- Deputy Commissioner, Security, Strategy and Governance
- Deputy Commissioner, Policing Operations
- Chief Corporate Officer
- The Audit and Risk Committee

Ranking of Observations

Priority Ranking	Description	Number of Observations
High	Major issues that we consider need to be brought to the attention of senior management.	0
Medium	Important issues which should be addressed by management in their areas of responsibility.	3
Low	Detailed issues of a minor nature that can be resolved with limited time and effort.	4

Classification of Audit Assurance Levels

Audit Assurance Level	Description
Adequate	Overall there is an adequate system of governance, risk management or control.
Limited	There are weaknesses within the governance, risk management or control framework which need to be addressed.
Unsatisfactory	The system of governance, risk management or control has substantial weaknesses that need to be addressed urgently.

3. Observations and Agreed Actions

1. Administration of non-public duty policing

Original Agreed Action	Summary of Action Undertaken	Internal Audit's Observation	Updated Agreed Action
Medium			
In line with the standardised Divisional processes and HQ Directive 068/2023, the MRL Division Performance Assurance Functional Area team will design and implement a quarterly non-public duty control that provides assurance to Chief Superintendent MRL Division that: 1. All key controls in the standardised Divisional non-public duty process design and procedures document are functioning as designed. 2. Costings are correctly calculated and paid by the event organiser. **Responsible Person:** Superintendent MRL Division Performance Assurance Functional Area	Mayo Roscommon Longford Division (MRL Division) rely on a check by the Finance Directorate that the event organiser does not owe money to An Garda Síochána (AGS) when Finance issue the Non-Public Duty (NPD) number. MRL Division stated that costings are calculated to ensure the maximum amount is charged to the event organiser. Evidence of this agreed action being implemented was requested. MRL Division provided examples of requests from event organisers for Garda services, consideration of abatement, issuing of NPD numbers and submission of A17 forms to the Finance Directorate.	The objective of the original agreed action was to provide assurance to the Divisional Chief Superintendent that all key controls in the non-public duty process were functioning correctly, including those relating to costings, based on a quarterly check. Internal Audit were not provided with evidence that such a quarterly control exists. While the purpose of this review was not to substantively test evidence provided by MRL Division, [redacted] While MRL Division stated that costings are calculated to ensure the maximum amount is charged to the event organiser, in Internal Audit's opinion the objective should be to ensure that the correct, not maximum, amount is charged. Internal Audit do not consider this action implemented.	In line with the standardised Divisional processes and HQ Directive 068/2023, the MRL Division Performance Assurance Functional Area team will design and implement a quarterly non-public duty control that provides assurance to Chief Superintendent MRL Division that: 1. All key controls in the standardised Divisional non-public duty process design and procedures document are functioning as designed. 2. Costings are correctly calculated and paid by the event organiser. **Action Status:** Not started **Responsible Person:** Superintendent MRL Division Performance Assurance Functional Area **Implementation Date:** Q2 2026

2. Sick leave

Original Agreed Action	Summary of Action Undertaken	Internal Audit's Observation	Updated Agreed Action
Medium			
The AGS Operating Model Central Implementation Team in the Strategic Transformation Office directorate should be informed of the discrepancy in the standardised Divisional *Ordinary Illness < 28 Days – Garda Personnel*, i.e. that the Illness Benefit application form cannot be sent to AGS if completed online. The AGS Sick Absence Management Section in the Human Resources and People Development directorate should be informed of the risk around AGS not being informed of Garda personnel's Illness Benefit applications and the possibility that claims are not being made, or are not being paid to the AGS bank account. **Responsible Person:** Assistant Principal Officer MRL Division Business Services Functional Area	MRL Division did not inform the AGS Operating Model Central Implementation Team in the Strategic Transformation Office of the discrepancy in the standardised process for Divisional *Ordinary Illness < 28 Days – Garda Personnel*. MRL Division stated that engagement and discussion occurred with the AGS HR Directorate with regards to the two identified matters.	Contrary to the agreed action (reported as implemented by MRL Division) the Strategic Transformation Office were not informed of the process discrepancy and it would appear that the current BSFA Process Manual continues to contain that discrepancy. Without being provided with information as to discrepancies within the standardised Divisional operating procedures, incorrect process steps may be provided to Divisions for implementation. While MRL Division have stated that AGS HR Directorate have undertaken action based on the communication from MRL Division on the risk of Illness Benefit claims not being paid to AGS, without documented evidence of this, i.e. through an email chain, it is difficult to assess if the risk has been sufficiently mitigated.	The AGS Operating Model Central Implementation Team in the Strategic Transformation Office directorate should be informed of the discrepancy in the standardised Divisional *Ordinary Illness < 28 Days – Garda Personnel*, i.e. that the Illness Benefit application form cannot be sent to AGS if completed online. The Human Resources and People Development directorate should be formally contacted and requested to provide information as to how the risk around AGS not being informed of Garda personnel's Illness Benefit applications and the possibility that claims are not being made, or are not being paid to the AGS bank account, has been mitigated. **Action Status:** Not started **Responsible Person:** Assistant Principal Officer MRL Division Business Services Functional Area **Implementation Date:** Q2 2026

Initial Agreed Action	Summary of Action Undertaken	Internal Audit's Observation	Updated Agreed Action
Medium			
In line with the standardised Divisional processes, the MRL Division Performance Assurance Functional Area team will design and implement a quarterly sick leave check that provides assurance to Chief Superintendent MRL Division that the required sick leave controls are functioning as designed. **Responsible Person:** Superintendent MRL Division Performance Assurance Functional Area	MRL Division have implemented a weekly control that compares absence records on SAMS with absence records on RDMS for Garda members. MRL Division provided copies of sick leave related Inspections and Review reports for 2024 (evidence of the control functioning in 2025 were requested).	The objective of the original agreed action was to provide assurance to the Divisional Chief Superintendent that all key controls in the sick leave process were functioning correctly, including those relating to pay affected sick leave and Illness Benefit. Internal Audit were not provided with evidence that such a quarterly (or weekly) control exists. The check that MRL Division describe as occurring on a weekly basis would appear to be limited to Garda members, and does not appear to check that controls such as those relating to pay affected sick leave and Illness Benefit are functioning correctly.	In line with the standardised Divisional processes, the MRL Division Performance Assurance Functional Area team will design and implement a quarterly sick leave check that provides assurance to Chief Superintendent MRL Division that the required sick leave controls are functioning as designed. **Action Status:** Not started **Responsible Person:** Superintendent MRL Division Performance Assurance Functional Area **Implementation Date:** Q2 2026

3. Administration of travel and subsistence claims

Initial Agreed Action	Summary of Action Undertaken	Internal Audit's Observation	Updated Agreed Action
Low			
Incomplete travel and subsistence claim forms will be returned to claimants without payment. **Responsible Person:** Assistant Principal Officer MRL Division Business Services Functional Area	MRL Division returned 2,700 incomplete travel and subsistence claim forms to claimants without payment in 2025.	While the non-processing and return of incomplete travel and subsistence forms is in line with AGS finance policy, the returning of exactly 2,700 claim forms in 2025 appears unusual.	MRL Division Business Services Functional Area will undertake analysis of the claim forms returned in 2025 in order to identify any lessons to improve administrative practice, for example are there common trends that can be acted upon in advance of a claim form being submitted. **Action Status:** Not started **Responsible Person:** Assistant Principal Officer MRL Division Business Services Functional Area **Implementation Date:** Q2 2026

Initial Agreed Action	Summary of Action Undertaken	Internal Audit's Observation	Updated Agreed Action
Low			
In line with the standardised Divisional processes, the MRL Division Performance Assurance Functional Area team will design and implement a quarterly travel and subsistence check that provides assurance to Chief Superintendent MRL Division that the required travel and subsistence controls are functioning, to include non-payment for incomplete forms. **Responsible Person:** Superintendent MRL Division Performance Assurance Functional Area	No information was provided to Internal Audit, to evidence that this control was designed and implemented as agreed.	Internal Audit do not consider this action implemented.	In line with the standardised Divisional processes, the MRL Division Performance Assurance Functional Area team will design and implement a quarterly travel and subsistence check that provides assurance to Chief Superintendent MRL Division that the required travel and subsistence controls are functioning, to include non-payment for incomplete forms. **Action Status:** Not started **Responsible Person:** Superintendent MRL Division Performance Assurance Functional Area **Implementation Date:** Q2 2026

4. Prisoner meals

Initial Agreed Action	Summary of Action Undertaken	Internal Audit's Observation	Updated Agreed Action
Low			
An approved prisoner meal supplier list and meal tracker will be established. **Responsible Person:** Assistant Principal Officer MRL Division Business Services Functional Area	According to the MRL Division, there is no approved supplier list for Mayo Roscommon Longford Division due to the geographical expanse of this Division. A meal tracker is in place at individual stations.	An approved prisoner meal supplier list helps to ensure the quality of meals and control costs. It is not clear to Internal Audit why the size of the Division impacts on the creation of an approved supplier list.	An approved prisoner meal supplier list will be established. **Action Status:** Not started **Responsible Person:** Assistant Principal Officer MRL Division Business Services Functional Area **Implementation Date:** Q2 2026

Initial Agreed Action	Summary of Action Undertaken	Internal Audit's Observation	Updated Agreed Action
Low			
In line with the standardised Divisional processes, the MRL Division Performance Assurance Functional Area team will design and implement a quarterly prisoner meals check that provides assurance to Chief Superintendent MRL Division that the required prisoner meals controls are functioning as designed. **Responsible Person:** Superintendent MRL Division Performance Assurance Functional Area	MRL Division provided receipts for the purchases of prisoner meals and requests and approvals for payments for those meals.	The information provided did not evidence adherence to the *Payment of Expenses for Prisoner Meals* standardised process. For example, as per the standardised Divisional operating procedures, suppliers should send monthly invoices to the BSFA Finance unit. This is not occurring. As with the sick leave procedures, if discrepancies within the standardised Divisional operating procedures exist then the AGS Operating Model Central Implementation Team in the Strategic Transformation Office should be informed.	In line with the standardised Divisional processes, the MRL Division Performance Assurance Functional Area team will design and implement a quarterly prisoner meals check that provides assurance to Chief Superintendent MRL Division that the required prisoner meals controls are functioning as designed. If discrepancies within the standardised Divisional operating procedures exist, then the AGS Operating Model Central Implementation Team in the Strategic Transformation Office should be informed. **Action Status:** Not started **Responsible Person:** Superintendent MRL Division Performance Assurance Functional Area **Implementation Date:** Q2 2026