



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-000656-2025 Request Part-Granted

Dear

I refer to your request, dated and received on 19th November, 2025 which you have made under the Freedom of Information Act 2014 (FOI Act) for records held by An Garda Síochána.

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

Your request sought:

Under the Freedom of Information Act 2014, I wish to request a copy of any audits completed by the Garda Internal Audit Service in 2025

I am happy to receive the replies and any correspondence in relation to this non-personal request in electronic format to this e-mail address.

I wish to inform you that I have decided to **part-grant** your request on 8th December 2025. The purpose of this letter is to explain my 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. I wish to advise you that there has been a previous request for audits completed in in 2025 and this has been published on the Garda Website and can be found by searching the following FOI request FOI-000548-2025 on the link below.

<https://www.garda.ie/en/information-centre/freedom-of-information/decision-log/internal-audit/internal-audit-general-decision-logs-2025.html>

Since this request has been published there have been 3 additional audits completed. These are as follows:

- Internal Audit of Transport Allocation Procedures and Processes
- Firearms Stores Action Implementation Review
- Destruction of Firearms Within An Garda Síochána

I have attached the Internal Audit of Transport Allocation Procedures and Processes Audit Report. In accordance with Part 1(n) of Schedule 1 of the FOI Act, a number of redactions have been applied.

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.

I am refusing the release of the Firearms Stores Action Implementation Review Audit and Destruction of Firearms within An Garda Síochána Audit in accordance with Part 1(n) of Schedule 1 of the Act as detailed above. As these records relate to an element of Security & Intelligence Section the provisions of Section 42 must also apply. Section 42 states:

Restriction of Act

42. *This Act does not apply to—*

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

(v) the Security and Intelligence Section;

2. Right of Appeal

In the event that you are not happy with this decision you may seek an Internal Review of the matter by writing to the address below and quoting reference number **FOI-000656-2024**.

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-000656-2024) 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

8 **DECEMBER, 2025.**



An Garda Síochána (“AGS”)

Internal Audit of Transport Allocation procedures and processes

Final Internal Audit Report

September 2025

Audit Report Rating	Unsatisfactory		
Findings Identified	High	Medium	Low
	1	3	4

forv/s
mazars

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1. Executive Summary

Forvis Mazars, in its role as contractors to the Garda Internal Audit Section ("GIAS"), was appointed to complete an Internal Audit to provide assurance to the Head of Internal Audit, GIAS, on the risk management, control and governance processes in operation in relation to Transport Allocation procedures and processes followed by An Garda Síochána ("AGS"). For each audit, we identify and critically evaluate the framework and controls in place and highlight in our report potential weaknesses that become apparent as a result of our work. Arising from our audit, some areas have been identified for management's attention. These are set out in this report.

1.1 Background

As part of our audit scope, we sought to examine the process and procedures in place regarding the allocation of transport (vehicles – cars, vans, bikes and specialist vehicles) procured by AGS across regions and specialist units.

As confirmed by the Fleet Management Team, there is no overall policy documenting fleet budgets and allocation process. A Purchase and Allocation Plan is prepared annually by Fleet Management based on the allocated budget. The Plan considers fleet capacity, vehicles for replacement, specialised cars, allocation needed per region and unit, and organisational goals to achieve (i.e., transition to electric vehicle). [REDACTED]

[REDACTED] The Plan is reviewed by the Head of Fleet Management Department and sent to the Executive Director of Finance and Services and Senior Leadership Team (SLT) for review and approval. The Transport Capital Allocation for 2023 was €14m to purchase 316 vehicles. However, due to a riot in Dublin on 23rd of November 2023, an additional allocation of €4.4m was announced by the Minister of Justice to purchase additional vehicles




1.2 Audit objective and scope

The objective of this internal audit was to examine the processes and procedures in place regarding the allocation of transport (vehicles – cars, vans, bikes and specialist vehicles) procured by AGS across regions and specialist units. The timeframe covered for this audit was the 2023 budget year.

The audit considered the following key objectives on a sample basis:

- 
- Identification of annual budgets for the procurement of vehicles;

- 
- Budgeting and purchasing approval takes place at the appropriate level which feeds into an overall vehicle purchasing plan;

Scope exclusions

The following areas were excluded from the scope of this audit:

- An audit of the procurement processes followed when purchasing vehicles;
[REDACTED]
- Assessment of the adequacy of AGS's fleet capacity or budget for purchasing of vehicles.

1.3 Conclusion

Based on the work performed and in line with the report rating scale outlined in Appendix B of this report, the overall audit opinion is "**Unsatisfactory**" indicating that there is a need for improvement and that all controls are not designed adequately and/or are not operating effectively to mitigate and/or manage one or more of those key inherent risks to which the activity under review is exposed.

Management should focus efforts to fully address those areas that require improvement. It should however be noted that management has committed to enhancing the control environment through implementation of specific actions included in this report to resolve the audit findings raised.

1.4 Overview of results

The tables below reflect the results of the internal audit completed and rated as per the reporting framework depicted at Appendix A. The detailed findings and recommendations are included in Section 4.

Number of findings		
High	Medium	Low
1	3	4

Summary of Findings and Recommendations

Priority

4.2 Lack of input by Regional/Specialist Units into Allocation Plan

We noted that budgets are not prepared at the Regional / Specialist Units level for incorporation with the overall Fleet Management budget. Also no evidence of formal strategic analysis/assessment or process performed to consider the needs and operational demands of each unit.

Medium

We recommend that a formal structure be put in place for regional and specialist units to input into the allocation process

4.4 No Evidence of Annual Purchase Plan approval

We received no evidence of the Purchase Plan approval by the Executive Director of Finance and Services and Senior Leadership Team (SLT).

Medium

We recommend that the requirement for Fleet Purchase Plan approval is documented in the policies and the evidence of the Plan approval is retained.



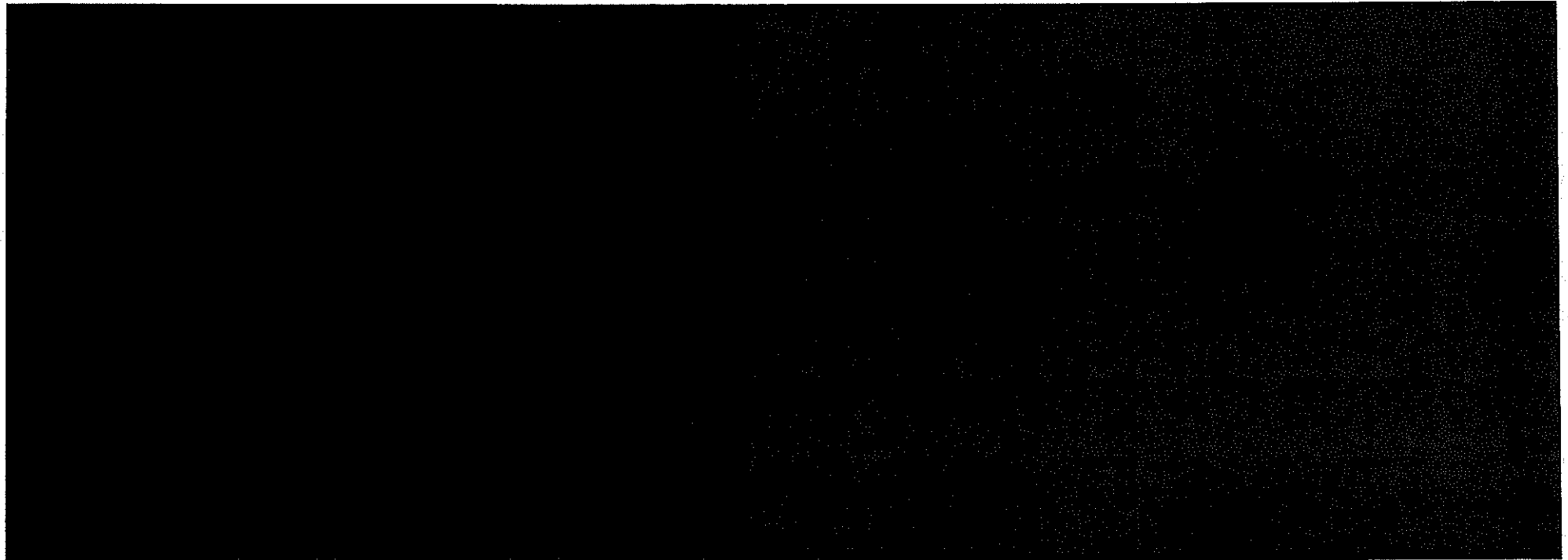
2. Audit approach and methodology

This audit was conducted in accordance with the Forvis Mazars Internal Audit Methodology, which is aligned with the Global Internal Audit Standards 2024. A risk-based approach was adopted, and the following internal audit procedures were completed:

- Meetings with AGS management and staff to gain a detailed understanding of processes and procedures as relevant;
- A review of any documented policies and procedures;
- Review of supporting evidence, information and documentation;
- Sample testing of key operational controls;
- Meetings and discussions with AGS management and staff to verify roles and responsibilities, key decisions, timelines and communications;
- Preparation of a written report documenting our observations and recommendations for improvement as appropriate.

The draft internal audit findings were discussed with the auditees to confirm the factual accuracy of these findings and to agree the management action plans. The final report is issued and presented to the Head of Internal Audit, GIAS.

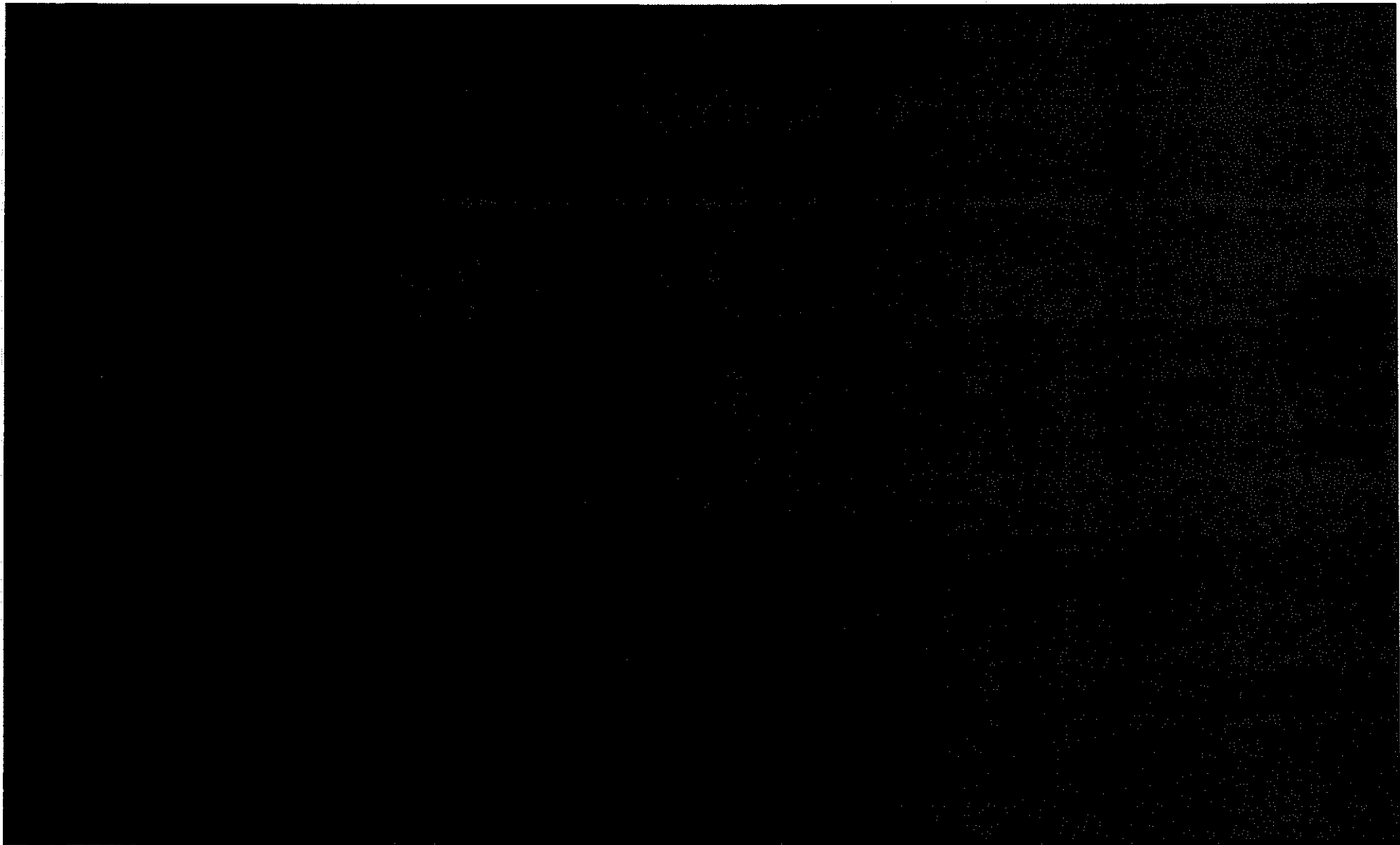
3. Statement of Responsibilities

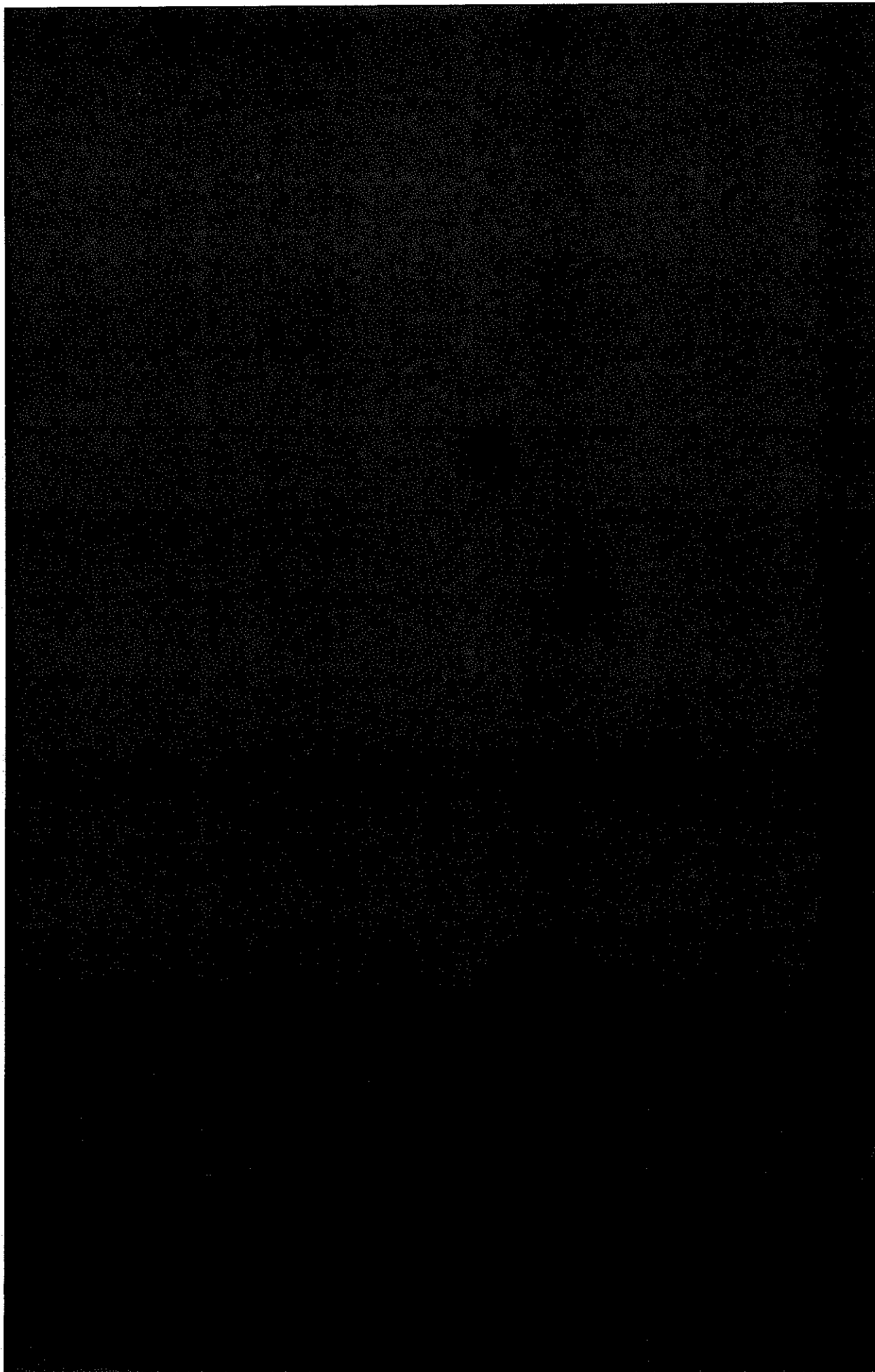


Partner

4. Detailed findings and recommendations

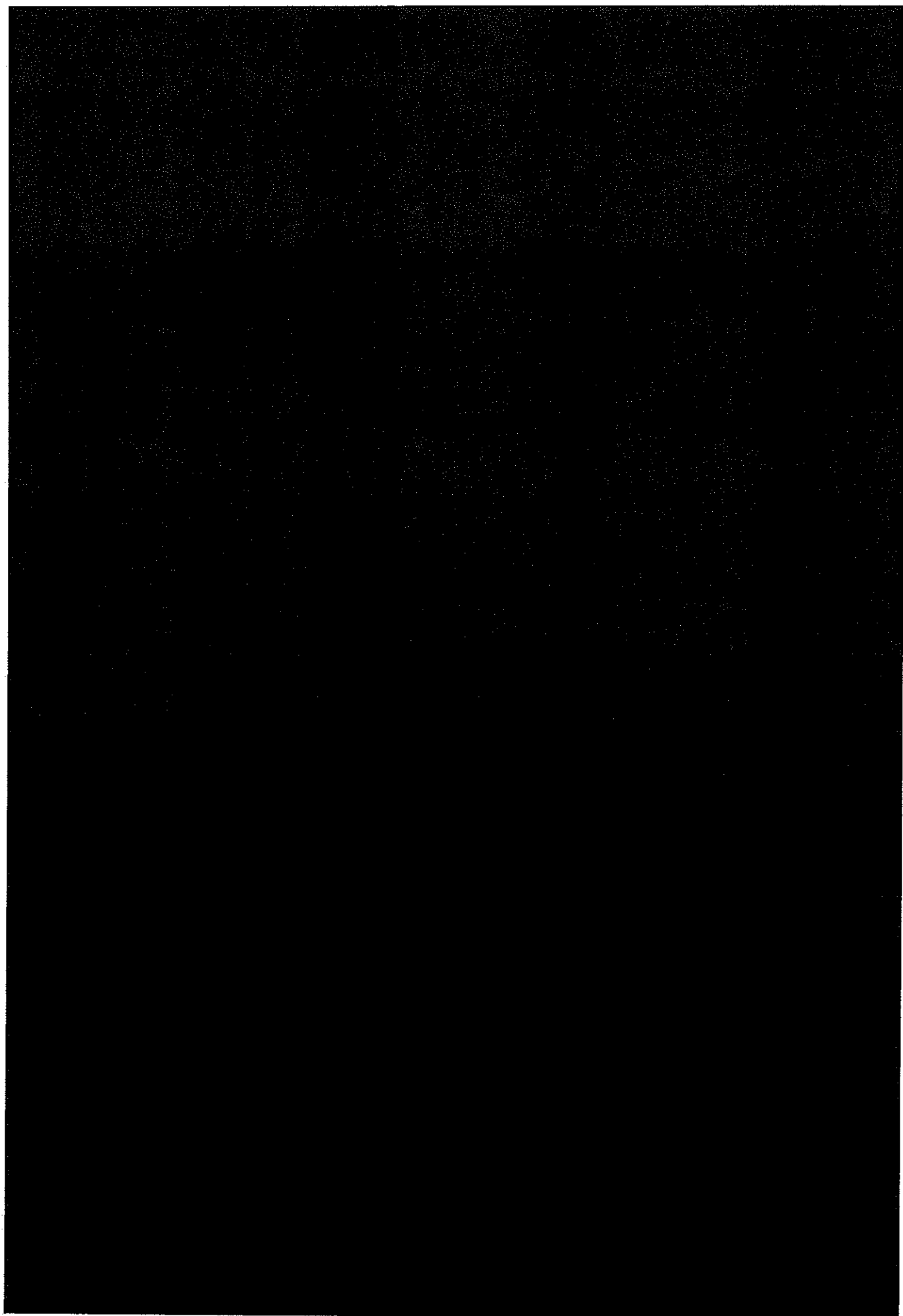
4.1 No evidence of an overall vehicle allocation plan and strategy in place	Finding rating: High
<p>Standard</p> <p>Documented policies and procedures are expected to be in place to outline key controls and processes that should be carried out.</p> <p>Finding</p> <p>[REDACTED] Fleet Management confirmed there is no overall fleet management policy documenting the fleet budget process and vehicles allocation.</p> <p>[REDACTED]</p>	<p>Risk:</p> <p>In the absence of documented policies and procedures key controls and processes may not be understood/performed.</p>
<p>Recommendation 4.1.1:</p> <p>We recommend that a documented policy and procedure is created and implemented for fleet management including transport allocation process and that the policy covers at a minimum the following:</p> <ul style="list-style-type: none">a. Roles and responsibilities for preparing and approving the budget, including timelines, purchasing plan, allocation and monitoring of AGS vehicles;b. Steps in preparing the budget considering the level of processes involved from different unitsc. Determining capacity, operational demand, budgeting and purchase planning of AGS vehicles; <p>[REDACTED]</p> <ul style="list-style-type: none">e. Authorisation process and level of approval for budget, purchase plan and vehicle allocation and other movements in fleet (i.e., transfer, re-allocation, disposal); <p>[REDACTED]</p>	
<p>Management Action:</p> <p>Fleet Management accept this finding and agree that a comprehensive policy on fleet budget preparation and vehicle allocation is required. The document should cover items b – g. We expect that this piece of work will take approximately 6 months to review and conclude.</p> <p>Responsible person: Fleet Management</p> <p>Due Date: February 2026</p>	

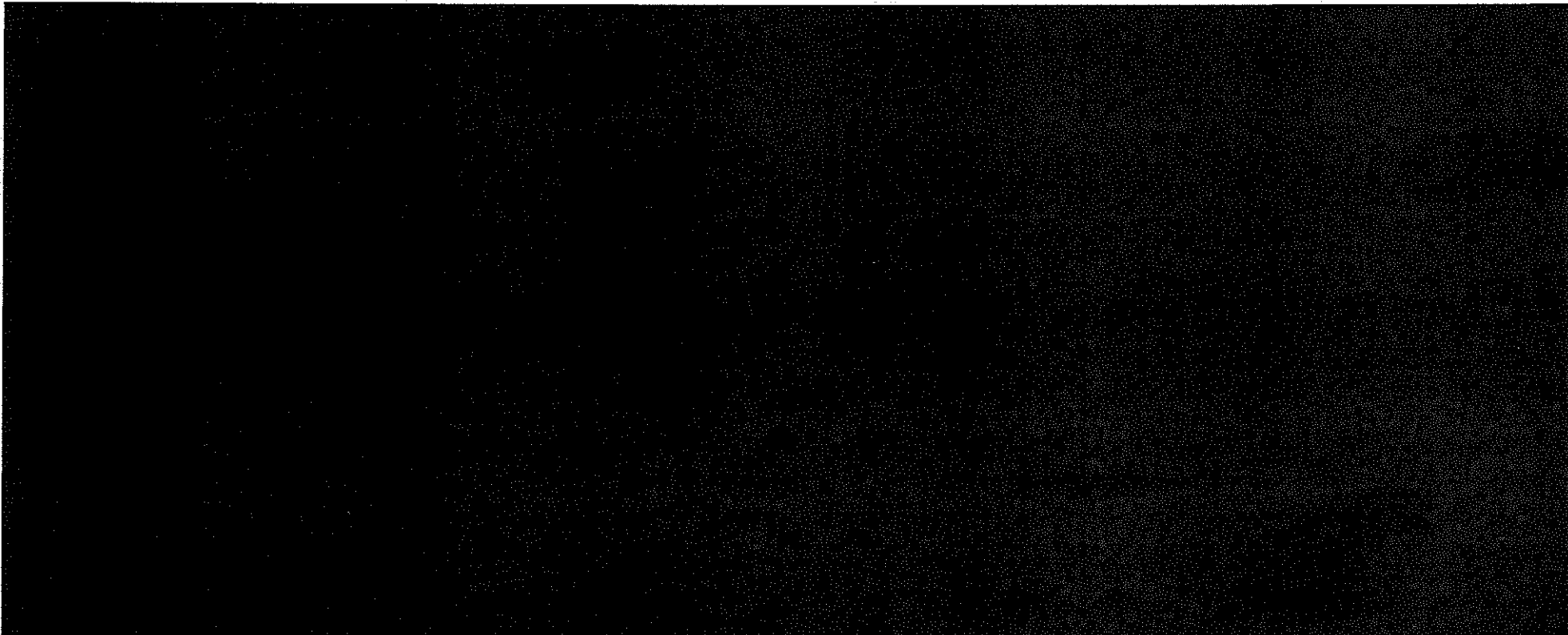


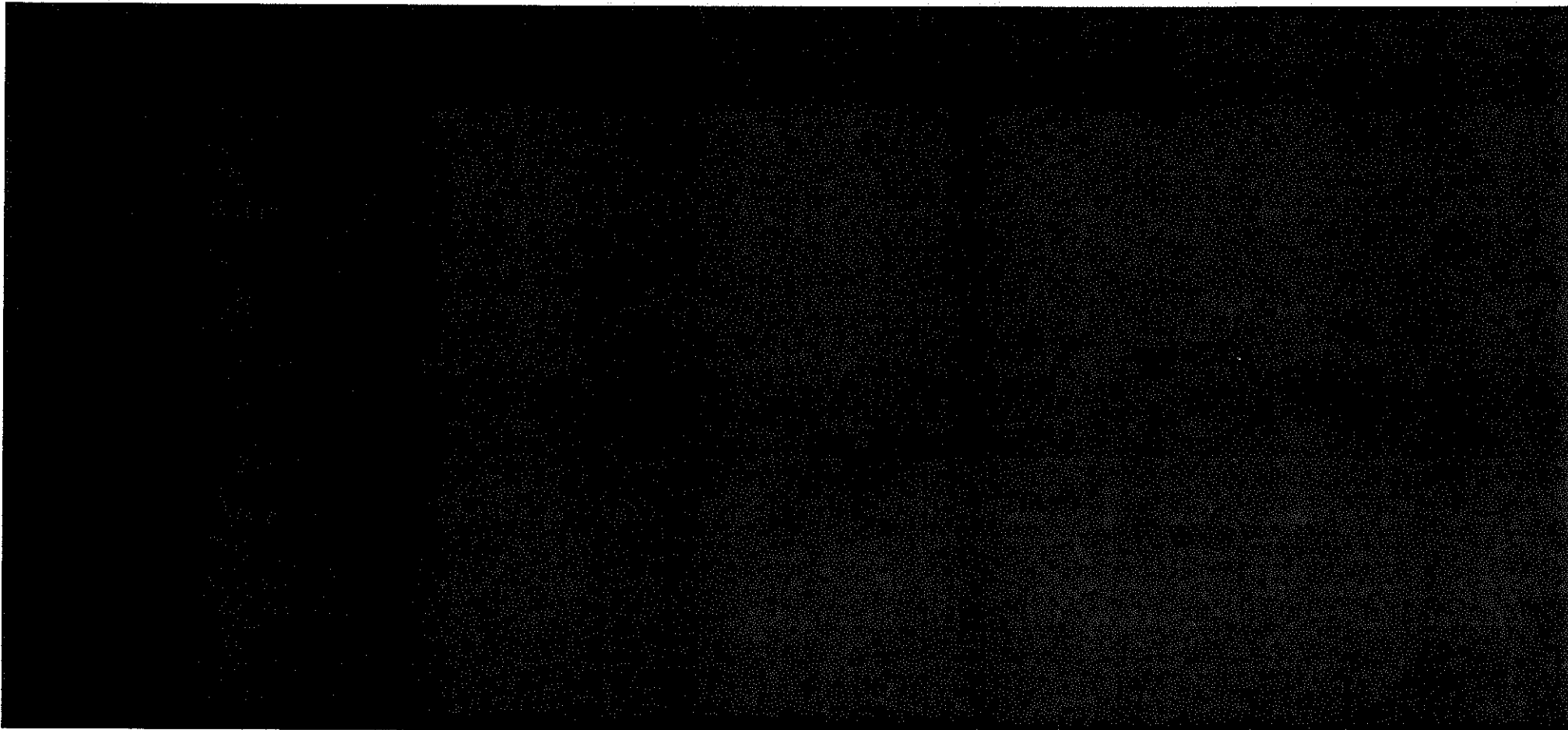


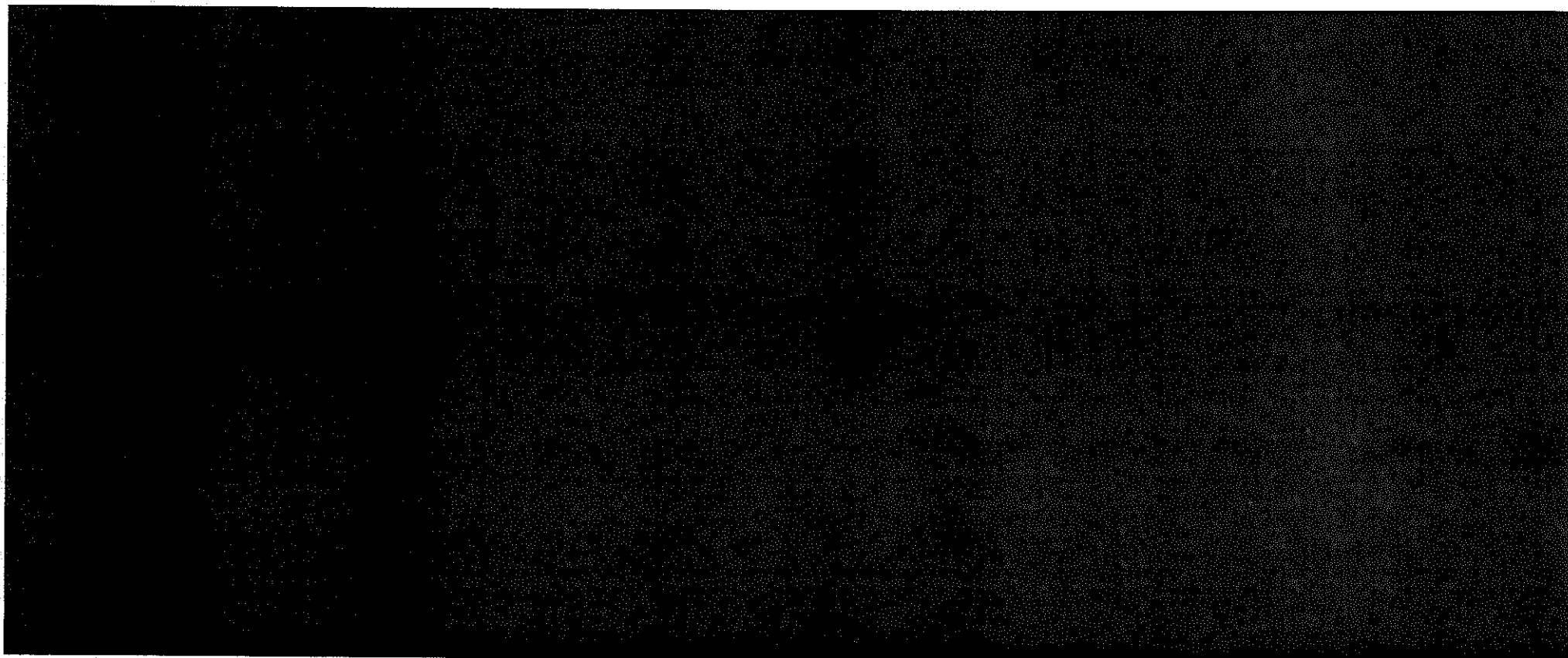


4.4 No Evidence of Annual Purchase Plan approval	Finding rating: Medium
<p>Standard Budgeting and purchasing approval should take place at the appropriate level and evidence retained of that approval.</p> <p>Finding Based on discussions with management we were advised that the Annual Purchase Plan is reviewed by the Head of Feet Management and endorsed to the Executive Director of Finance and Services and Senior Leadership Team (SLT) for review and approval. As part of our audit, we reviewed the Proposed Purchase Plan 2023 prepared by the Fleet Management for the Executive Director of Finance and Services and SLT approval. However, during the course of the audit, we have not received evidence of the Purchase Plan approval by the Executive Director of Finance and Services and SLT.</p>	<p>Risk: Risk that the Purchase Plan is not appropriately approved.</p>
<p>Recommendation 4.4.1 We recommend that the requirement for Fleet Purchase Plan approval is documented in the policies and the evidence of the Plan approval is retained.</p> <p>Management Action: The 2023 Purchase plan was approved in late 2022 by the Exe Dir of Finance & Services verbally at a meeting. Since 2023 the Transport Governance Board has been established and this is now formally captured here</p> <p>Responsible person: Fleet Management</p> <p>Due Date: Complete</p>	









Appendices



Appendix A: Findings ratings criteria

Finding Priority	Description
High	<p>A significant weakness in the adequacy of the design of controls and/or operating effectiveness or a regulatory or policy breach, which could compromise the internal control environment, potentially resulting in a substantial error, loss, fraud or damage to reputation.</p> <p>Weaknesses related to this finding requires management action as a matter of urgency to ensure that the organisation does not continue to be exposed to an unacceptably high level of risk.</p>
Medium	<p>A weakness in the adequacy of the design of controls and/or operating effectiveness, which could undermine the effectiveness of the internal control environment.</p> <p>Control weaknesses related to this finding requires management action in the short term to avoid exposing the organisation to a potentially significant or increased risk.</p>
Low	<p>A weakness which does not seriously detract from the system of internal control and/or operational efficiency, but which should nevertheless be addressed by management to improve the overall control environment in the long term.</p> <p>Control weaknesses related to this finding should be actioned when practicable to enhance the control environment.</p>

Appendix B: Report ratings criteria

Audit Conclusion	Description	Audit Conclusion	Description
Satisfactory	<p>The overall audit results indicate that a sound internal control framework is in place and that controls are designed adequately and are operating effectively to mitigate and/or manage those inherent risks to which the activity under review is exposed.</p> <p>Indicators:</p> <ul style="list-style-type: none"> Controls are designed adequately and are consistently applied. No high or medium priority findings. No repeat findings. No high volume of low priority findings. No breaches or non-compliance with regulation and/or internal policies and procedures. 	Unsatisfactory	<p>The overall audit results indicate that there is a need for improvement and that all controls are not designed adequately and/or are not operating effectively to mitigate and/or manage one or more of those key inherent risks to which the activity under review is exposed.</p> <p>Indicators:</p> <ul style="list-style-type: none"> Some controls are not designed adequately or are not in place. Some controls are not applied consistently. Primarily medium and/or some high priority findings. Repeat findings. Significant risk exists for the internal control framework to fail.
Satisfactory with exceptions	<p>The overall audit results indicate that a reasonably sound internal control framework is in place, with exceptions identified in respect of the adequacy of the design or operating effectiveness of some internal controls in place to mitigate and/or manage those inherent risks to which the activity under review is exposed.</p> <p>Indicators:</p> <ul style="list-style-type: none"> Controls are mostly adequately designed and are consistently applied. No high priority findings and limited medium priority findings Findings raised are not expected to significantly impact on the operation of the internal control framework. 	Unsatisfactory with significant weaknesses	<p>The overall audit results indicate that the internal control framework is weak and that adequate controls are not in place to mitigate and/or manage one or more of those key inherent risks to which the activity under review is exposed.</p> <p>Indicators:</p> <ul style="list-style-type: none"> Controls are not designed and are not in place. Breaches or non-compliance with regulatory requirements or internal policies and procedures. Several high and medium priority findings. Repeat high risk findings.

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