

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-000503-2017 Partially Granted

Dear

I refer to your amended request, dated and received on 8th November 2016, 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:

‘As an amendment and update to my original request in recent days, I would be interested in obtaining copies of the following 3 internal audit reports as outlined on your previous list:

*Audit Westmeath
Audit EU funded programmes/projects
Audit of ICT payment process*

I wish to inform you that I have decided to partially grant your request on 8th December 2017.

The purpose of this letter is to explain my decision.

1. Findings, particulars and reasons for decisions.

1

I am aware that a member of my staff has been in contact with you regarding this request. The first part of this decision letter relates specifically to the *Audit Westmeath* and *Audit of ICT payment process*. The *Audit EU funded programmes/projects* is dealt with in the latter part of this decision letter.

The Garda Internal Audit Section (GIAS) provided the three audits sought by you in the request. The audits contain information relating to human resources, finance and procurement matters but in addition to this type of information the audits also make reference to operational policing matters. In certain instances, the audits contain information relating to warrants, drugs, PULSE crime recording systems, property and firearms which are not considered to be within the scope of the FOI Act insofar as An Garda Síochána is concerned.

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*”. As a result, only the records that relate to human resources, finance or procurement contained in the audits are considered for release. 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), Schedule 1 of the FOI Act.

Therefore, I am refusing certain records or parts of records as I deem them to be out of the scope of the FOI Act insofar as An Garda Síochána is concerned.

Section 37 - Personal Information

Information that is considered personal is not released under the provisions of the FOI Act when it refers to an identifiable individual and meets the definition as per section 2 of the FOI Act. Certain records or parts of records contained within the audits refers to personal information and are subject to the provisions contained in section 37 of the FOI Act.

Section 37 states

37 (1) *Subject to this section, a head shall refuse to grant an FOI request if, in the opinion of the head, access to the record concerned would involve the disclosure of personal information (including personal information relating to a deceased individual).*

Personal information is defined at section 2 of the FOI Act and includes the following.

Section 2 – Interpretation

2. (1) *In this Act—*

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

- (a) would, in the ordinary course of events, be known only to the individual or members of the family, or friends, of the individual, or*
- (b) is held by an FOI body on the understanding that it would be treated by that body as confidential,*

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

- (ii) information relating to the financial affairs of the individual,*
- (iii) information relating to the employment or employment history of the individual,*

The release of personal information, as outlined above, which is specific to an individual will allow for a person to become easily identifiable beyond the confines of family and friends as provided for under section 37. The exemption under section 37 is applied to the audits in a limited manner thus allowing the largest amount of information to be released in accordance with the spirit of the FOI Act. However, as section 37 is a mandatory exemption and the provisions under section 37(2) do not apply, I am applying Section 37(1) to a specific part of an audit as I deem it to be personal information.

There is a Public Interest Test applicable to section 37(1) of the FOI Act.

Public Interest Test

As per section 37 (5) of the FOI Act I have considered the public interest issues which arise in this case and have taken account of the following factors in favour of release:

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

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

- Allowing a public body to hold personal information without undue access by members of the public,
- The public interest is not best served by releasing these records,
- That the Organisation can conduct its business in a confidential manner,
- That there is a reasonable and implied expectation by staff that personal information will remain confidential,
- That there is no overriding public interest that outweighs the individual's right to privacy.

A public interest test was carried out when considering the release of the personal information but having balanced the factors both for and against the release, I decided that the public interest in preserving the personal information outweighs the public interest which would be served were the records released to you.

I am conscious of my obligations to retain personal information in a confidential and secure manner and prevent personal information from being released into the public domain unnecessarily. I am of the opinion that the public interest is satisfied by the manner in which Section 37 of the FOI Act has been applied.

The following information specifically refers to the,

- EU Funded Training Programmes/Projects Audit.

I have refused the full audit report 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 European 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.

Law Enforcement and Public Safety – Section 32

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 a 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 160257). 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 record 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 section 32 (1)(a)(i) and 32(1)(a)(iv) to the EU Funded Training Programmes/Projects Audit

2. Right of Appeal

In the event that you are not happy with this decision you may seek an Internal Review by writing to the address below and quoting reference number **F01-000503-2017**.

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: BOFIIE2D

You must ensure that your FOI reference number (FOI-000503-2017) is included in the payment details.

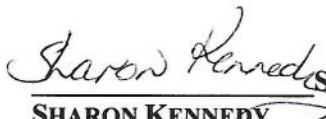
You should submit your request for an Internal Review within 4 weeks from the date of this notification. The review will involve a complete reconsideration of the matter by a more senior member of An Garda Síochána and the decision will be communicated to you within 3 weeks. The making of a late appeal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

13 DECEMBER 2017

AUDIT REPORT



Westmeath Division

September 2017

Garda Internal Audit Section – Westmeath Division


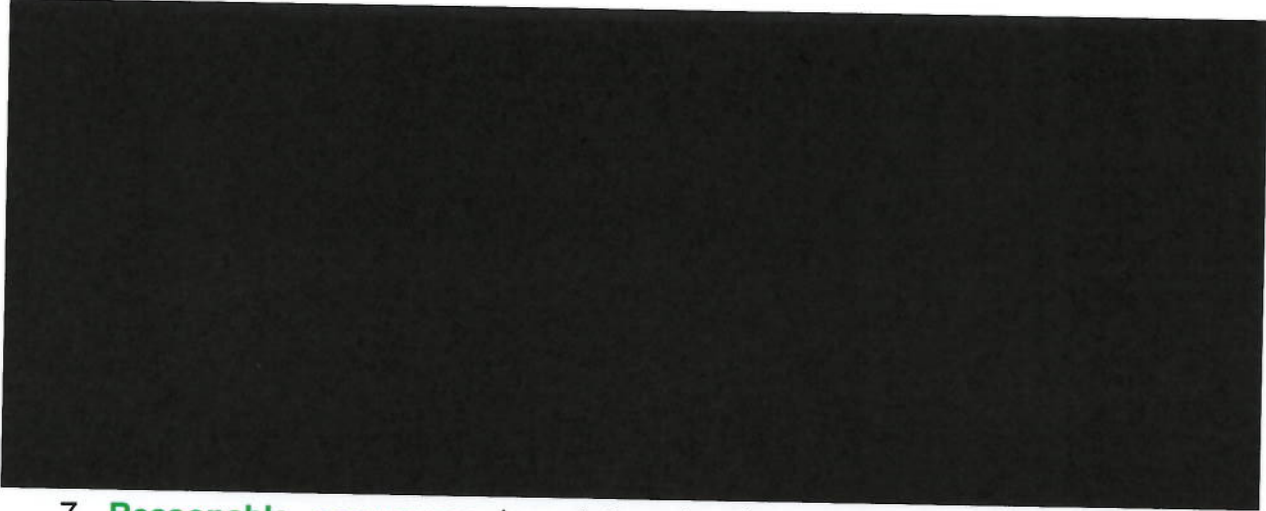
Executive Summary

Garda Internal Audit Section (GIAS) found that most of the issues raised in this Report in relation to the Westmeath Division are also applicable to other Divisions throughout the Country and relate to thematic issues that the Organisation as a whole is striving to address. The recommendations give direction in regard to how Divisional Management should progress these issues in conjunction with Regional Management and Headquarter Support Directorates/Sections as well as giving specific recommendations for the Westmeath Division.

Audit Opinion

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

In relation to specific audit objectives GIAS can provide;

- 
2. **Limited assurance** in relation to the application Public Procurement Procedures. This represents **medium to high** risk.
- 

7. **Reasonable assurance** in relation to the adequacy, application and effectiveness of the control systems in place in relation to indirect staffing costs. This represents **low** risk.
8. **Reasonable assurance** in relation to the adequacy, application and effectiveness of the control systems in place in relation to general payments and receipts. This represents **low** risk.

Garda Internal Audit Section – Westmeath Division

Main Findings and Priority 1 Recommendations

1. Resource Management and Allocation

Of a total strength of 96 members at Garda and Sergeant rank on duty on the day audited, [REDACTED] were available for patrolling and high visibility policing.

Cognisant of the current Policing Plan¹, and of the recommendations from the Garda Inspectorate Report (November 2015)², it is recommended that the maximum number of Gardaí be assigned to front-time policing duties with “direct contact with the public”. Administrative roles should be undertaken by administrative staff to the fullest extent possible to allow Garda Members to be redeployed to perform high visibility policing roles.

It is also recommended that consideration be given to implementing more efficient structures in conjunction with Garda HR & PD. Greater efficiency could be achieved by including a Central Administrative Office for the Division rather than separate administrative offices in each District. This central administrative office should be headed by a Higher Executive Officer (HEO) who would be part of the Senior Management team for the Division, attending and minuting all management meetings, assisting the Divisional Officer and would have responsibility for overseeing administrative areas - processing of claims, payments, tracking of budgets, financial controls, leave, attendance records, etc.

It is recommended that the Civil Service staff should be developed through performance management training and mentoring in order to enhance their skills and allow them to perform in new roles at a higher level and contribute to the Renewal programme.

2. Divisional Procurement Committee

On examining payments for the towing of impounded vehicles the audit noted a payment made, on 12 July 2016, to a company who was not the contractor or its agent. Enquiries disclosed that this company held the towing contract for the Westmeath Division from 2007 to April 2013. Despite termination of contract a significant number of vehicles remained in storage; there was no agreement on the costs for this service and the company had not invoiced An Garda Síochána for three years after the termination of the contract. The company subsequently invoiced the Division for a holding cost of €7.50 per day equating to €675 per quarter for each vehicle. It was after negotiations, involving the Chief Superintendent, that a settlement of €110,000 (plus vat @

¹ Policing Plan 2017: Organisational Development and Capacity Improvement

² Garda Síochána Inspectorate; November 2015; Changing Policing in Ireland.

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Garda Internal Audit Section – Westmeath Division

23%) for the period April 2013 to December 2015 was agreed. It is GIAS's view that a proactive Procurement Committee would have avoided this situation.

GIAS consider that DPCs are a useful tool for identifying opportunities and that greater use could be made of the DPC in order to:

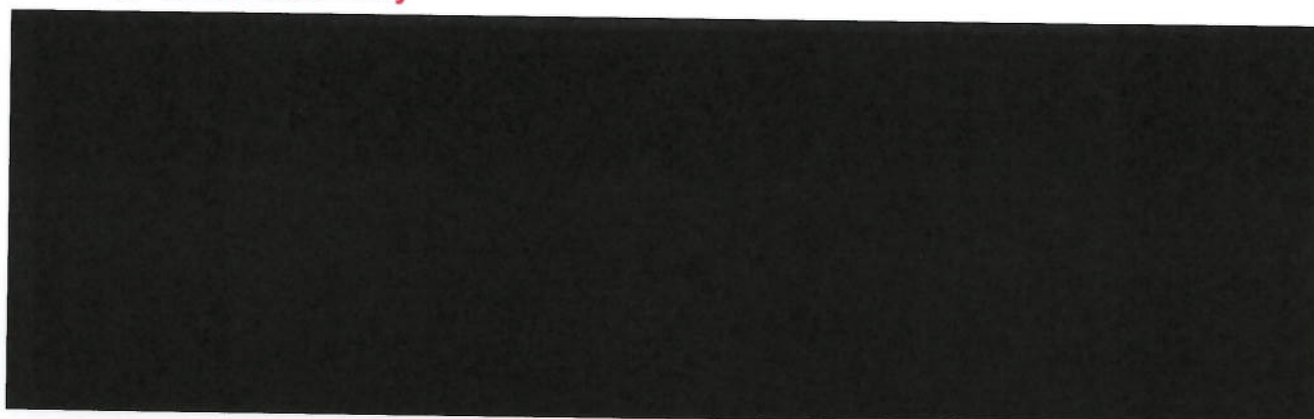
- Ensure compliance with the Public Procurement Guidelines.
- Identify opportunities for savings or efficiencies.
- Maintain and monitor a register of contract expiry dates in order that a procurement process is initiated before a contract expires.
- Monitor the performance of contractors to ensure that the service contracted, and being paid, for is provided to an acceptable standard.
- Ensure that a service being availed of is being done so and is under contract (the incident with the former contractor reinforces this point).

GIAS recommend that the DPC should consist of the Divisional EO (and where applicable HEO), each of the district Finance Officers and the Sergeant in Charge in each of the districts. The Committee should have an opening meeting at the beginning of the year; this opening meeting should be attended by the Chief Superintendent to emphasise the importance of the DPC. Regardless of whether contracts are due to expire or not, the Committee should meet on at least a quarterly (preferably a monthly) basis and minutes of its proceedings.

The Committee should review expenditure in order to identify opportunities for inviting tenders for goods/services (e.g. cleaning, garden maintenance, transport of persons detained etc). The DPC should also keep a record of the expiry dates for contracts, and monitor the expiry dates with a view to initiating a procurement process on a timely basis.

The DPC should, as appropriate, liaise with Procurement Section in the Finance Directorate and engage in the preparation of tenders.

3. Non-Public Duty



Garda Internal Audit Section – Westmeath Division

Audit Report

Introduction

This Report represents the results of an audit of the management and control systems applied by the Westmeath Division. The audit field work was carried out in November 2016 and this was followed by appropriate research and compilation of findings by the Garda Internal Audit Section (GIAS).

This Audit Report considers any issues found as a result of the audit testing undertaken. It examines the levels of control that exist and offers an overall opinion on the effectiveness of the control systems, so as to provide the necessary assurance 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 incorporated.

Background

The Division was last audited in August 2011 [REDACTED]

Offices Examined

The offices examined were the Divisional Headquarters and each of the District Offices.

Audit Issues & Recommendations

1. Resource Management and Allocation

On the 7th and 8th of June 2017 a report was completed on the resource allocation of all members working in the Westmeath Division for a 24 hour period. This report includes members on regular duties, Detective duties, Specialist Units, High Visibility patrolling, administration, other duties and court duties. This report does not include sick leave, toil, or annual leave.

Westmeath Division

The allocations of Garda members for the Westmeath Division are as follows. The number of Garda members on front desk duties is [REDACTED] of the total allocation. The number of members on high visibility patrolling is [REDACTED] of the allocation and the total Gardai on administration duties is [REDACTED] of the total.

Garda Internal Audit Section – Westmeath Division

Resource Allocation	Strength Gardaí & Sergeant	
Mullingar	55	
Athlone	41	
Total	96	
As Percentage	100%	

Finding: From the table above it can be seen that of a total strength of Gardaí and Sergeants on duty on the day of the audit of 96 members, [REDACTED] were available for patrolling and high visibility policing.

The Modernisation and Renewal Programme 2016-2021 will reform An Garda Síochána over the next four years to ensure the organisation can meet present and future challenges³. The initiatives set out therein will see, among other reforms:

- Weaknesses in governance, oversight and accountability addressed;
- A culture of openness, transparency and accountability at all levels will enhance trust and confidence.
- Gardaí being visible and spending more time engaging with the community to enhance their safety.

The Divisional Clerk, Divisional EO, District Finance Officer/SO and Clerical Officers are a valuable asset and strength to the Division, supporting the role of the Divisional and District Officers. Unless there is a specific need for the use of policing powers, it is likely that if reviewed some additional non-operational positions could be released to visible operational duty and community engagement. The objective, in line with the Policing Plan for additional redeployment, would be to relieve District Officers of some bureaucracy, 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.

Recommendations

Priority 1

³ An Garda Síochána's Modernisation and Renewal Programme 2016-2021

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Cognisant of the current Policing Plan⁴, and of the recommendations from the Garda Inspectorate Report (November 2015)⁵, it is suggested that the maximum number of Gardaí be assigned to front-time policing duties with "direct contact with the public". 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.

It is also recommended that consideration be given to implementing more efficient structures in conjunction with Garda HR & PD. Greater efficiency could be achieved by including a Central Administrative Office for the Division rather than separate administrative offices in each District. This central administrative office should be headed by a Higher Executive Officer (HEO) who would be part of the Senior Management team for the Division, attending and minuting all management meetings, assisting the Divisional Officer and would have responsibility for overseeing administrative areas - processing of claims, payments, tracking of budgets, financial controls, leave, attendance records, etc.

It is recommended that the Civil Service staff should be developed through performance management training and mentoring in order to enhance their skills and allow them to perform in new roles at a higher level and contribute to the Renewal programme.

Management Response

I am to dispute the findings of the Audit. Considerable emphasis is placed on visibility and it is a priority topic at each Performance and Accountability Meeting both at Divisional and District Level. Indeed, the Policing Service being delivered in Westmeath was recognised with a Civic Excellence Award presented by Westmeath County Council in June 2016. Each Bank Holiday Weekend, Westmeath Division operates "Operation Taitneamh" which is unequalled nationally.

It is, in my view, incorrect to say that [REDACTED] were available for patrolling and high visibility. [REDACTED]

[REDACTED]

[REDACTED]

I am in full agreement that "administrative roles should be undertaken by administrative staff".

⁴ Policing Plan 2017: Organisational Development and Capacity Improvement

⁵ Garda Síochána Inspectorate; November 2015; Changing Policing in Ireland.

Seirbhísí gairmiúla póilíníochta agus slándála a sholáthar le hiontaobh, muinín agus tacaíocht na ndaoine ar abhfreastalaímid
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Garda Internal Audit Section – Westmeath Division

I am also in agreement that a Central Administrative Office could be more efficient or would streamline bureaucracy. However, in both centres we are dealing with overcrowding issues and neither District HQ can accommodate this proposal.

2. Divisional Procurement Committee

There is a Divisional Procurement Committee (DPC) ordinarily made up of the Divisional Clerk, Divisional Executive Officer, Sergeant in Charge Mullingar, Sergeant in Charge Athlone and Chaired by the Divisional Officer.

The DPC liaises with Procurement Section in the Finance Directorate. Its meetings are on an ad hoc basis and with Procurement Section; essentially when a contract is advertised and tenders evaluated. These meetings are not minuted.

The Committee relies on Procurement Section for reminders of when contracts are due to expire. Liaising with, and under the guidance of, Procurement Section contracts for Towing Management Service, Station Cleaning and Garden Maintenance have been awarded in the past three years.

On examining payments for the towing of impounded vehicles the audit noted a payment made, on 12 July 2016, to a company who was not the contractor or its agent. Enquiries disclosed that this company held the towing contract for the Westmeath Division from 2007 to April 2013. Despite termination of contract a significant number of vehicles remained in storage; there was no agreement on the costs for this service and the company had not invoiced An Garda Síochána for three years after the termination of the contract. The company subsequently invoiced the Division for a holding cost of €7.50 per day equating to €675 per quarter for each vehicle. It was after negotiations, involving the Chief Superintendent, that a settlement of €110,000 (plus vat @ 23%) for the period April 2013 to December 2015 was agreed. It is GIAS's view that a proactive Procurement Committee would have avoided this situation.

Recommendations

Priority 1

GIAS consider that DPCs are a useful tool for identifying opportunities and that greater use could be made of the DPC in order to:

- Ensure compliance with the Public Procurement Guidelines.
- Identify opportunities for savings or efficiencies.
- Maintain and monitor a register of contract expiry dates in order that a procurement process is initiated before a contract expires.

Garda Internal Audit Section – Westmeath Division

- Monitor the performance of contractors to ensure that the service contracted, and being paid, for is provided to an acceptable standard.
- Ensure that a service being availed of is being done so and is under contract (the incident with the former contractor reinforces this point).

GIAS recommend that the DPC should consist of the Divisional EO (and where applicable HEO), each of the district Finance Officers and the Sergeant in Charge in each of the districts. The Committee should have an opening meeting at the beginning of the year; this opening meeting should be attended by the Chief Superintendent to emphasise the importance of the DPC. Regardless of whether contracts are due to expire or not, the Committee should meet on at least a quarterly (preferably a monthly) basis and minutes of its proceedings.

The Committee should review expenditure in order to identify opportunities for inviting tenders for goods/services (e.g. cleaning, garden maintenance, transport of persons detained etc). The DPC should also keep a record of the expiry dates for contracts, and monitor the expiry dates with a view to initiating a procurement process on a timely basis.

The DPC should, as appropriate, liaise with Procurement Section in the Finance Directorate and engage in the preparation of tenders.

Management Response

I am aware of the incident referred to in your correspondence wherein a contractor previously hired to tow and store vehicles in the Westmeath Division submitted an invoice three years after terminating their contract with An Garda Síochána. What is not apparent or taken into consideration was the speed with which this previous contract was terminated in May 2013 by Brackens Exports Ltd. The company signaled that they were set to withdraw the service within a number of days having failed to secure a retainer for the service and were operating outside contract as Procurement Section were attempting to advertise this contract in six lots later in the year. This was a decision that was taken outside the control of the Divisional Procurement Committee.

In addition the proactive approach of the Divisional Procurement Committee at that time to obtain alternative contractors locally to provide the service appears to have been overlooked. An examination of their methodology and approach to introducing new systems and procedures for the provision of this service under pressure of time was not examined. Part of this transfer of the service included an examination of the fees which were payable for this service and long term storage fees applicable from both the previous contractor and the newly appointed contractor. While the monies paid were substantial in that €110,000 plus vat was paid to the contractor, this was significantly less than the amount which would have been payable £365,310 under the current contractor.

Garda Internal Audit Section – Westmeath Division

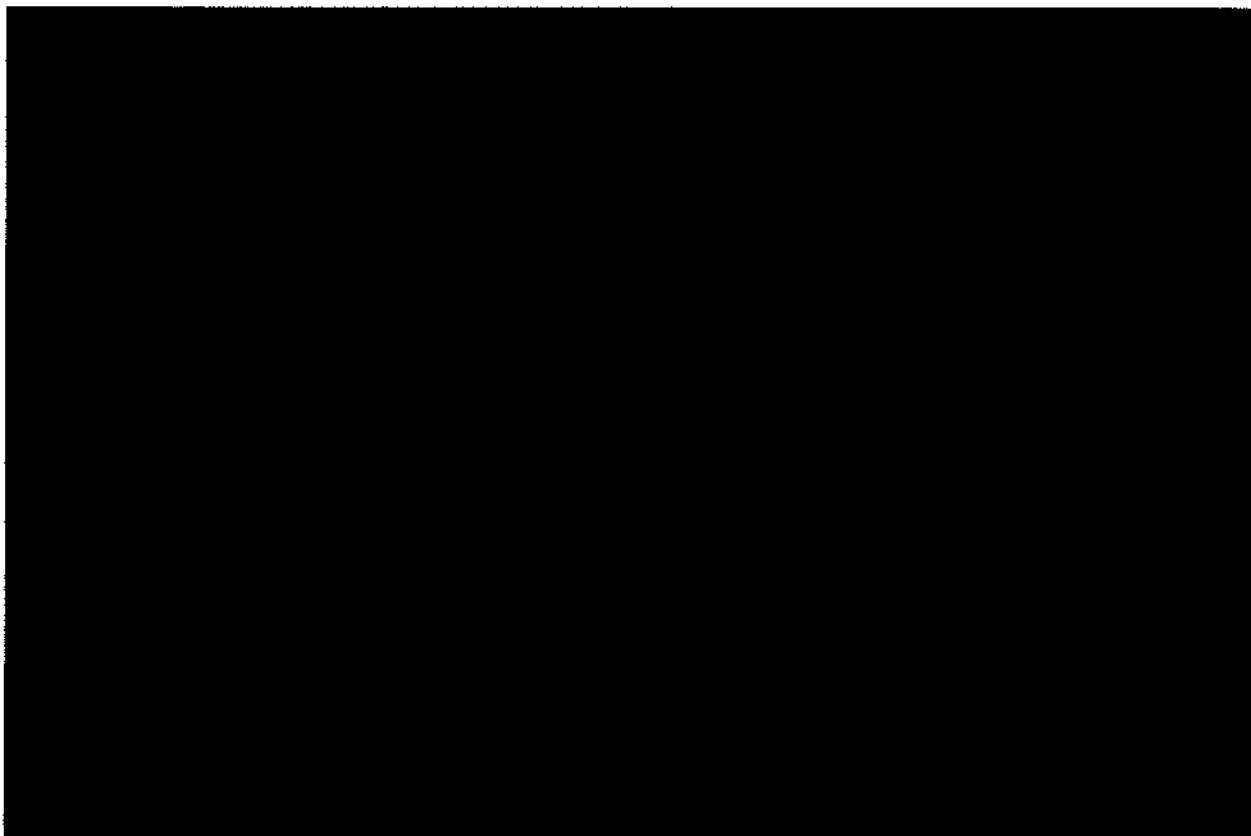
While I accept that the removal of these vehicles from storage should have been managed quicker post contract, this task should have been assigned to members in both Districts to establish what vehicles in each District could not be removed and what vehicles could be disposed of.

The Divisional Procurement Committee currently consists of the Divisional Clerk, Divisional ED and the Sergeant In Charge of both District Headquarters Stations. The recommendation that the Finance Officers from both Districts form part of this committee will be adopted. The Divisional Procurement Committee currently oversee the tendering for the following contracts -

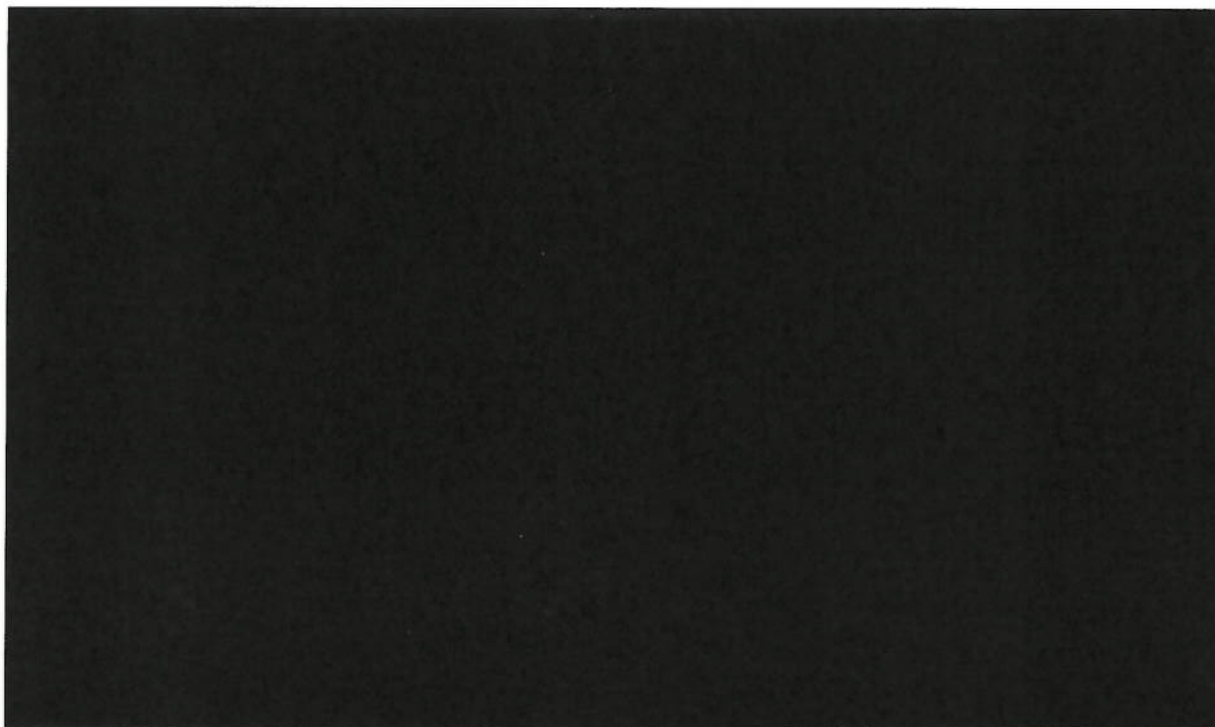
- *Towing and Storage of Vehicles*
- *Cleaning and Window Cleaning Westmeath*
- *Garden Maintenance*

These contracts are ordinarily reviewed after one year and extended to three or a maximum of five years (all] duration). The Divisional Procurement Committee meets regularly in advance of drafting tenders, tender evaluations and when contracts are due to be reviewed.

While the recommendation to meet on a quarterly basis is noted and will be brought to the attention of the Committee in the context of meeting to evaluate whether or not there are areas to be examined in the forthcoming quarter, however this might be somewhat counterproductive given the low number of contracts being managed locally.



Garda Internal Audit Section – Westmeath Division



4. Management of Overtime and Allowances

(a) Mullingar

Validation Reports were available in Mullingar District; however there was no evidence of checking on these. Post Release Reports were provided during the audit and these Reports were signed by the Superintendent. There was evidence of checking taking place on Form A85 prior to detail being entered onto Corepay.

While comparing Form A85 (Work Schedule and Overtime/Allowances Form) to Form D9 instances were seen where the A85 did not reconcile with the D9 (Annual Leave Form)

(b) Athlone

Validation Reports were available in Mullingar District; however there was no evidence of checking on these. Post Release Reports were provided during the audit and these Reports were signed by the Superintendent. There was evidence of checking taking place on Form A85 prior to detail being entered onto Corepay.

A member availed of TOIL on [REDACTED] for hours worked up on the previous day. However the A85 for that day accounts for it as a rest day with no record of extra hours worked.

Recommendations

Garda Internal Audit Section – Westmeath Division

Priority 3

All A85's should be checked against the Overtime Listing Report. The Authorising Officer must preview this Report and check totals to ensure the Report matches printed versions received from the Finance Officer/Inputter. 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 totals of the Post Release must be checked to the Overtime Listing Report to ensure all claims input have been released for payment.

While GIAS are aware of the short timeframe for doing so; Validation Reports must be saved / printed. Validation Reports can be very long and while they must be saved to a location that is regularly backed up it is necessary to print the page of the Report with the overall totals which must be reconciled to the Post Release Report. This ensures that all overtime and allowances that were input and released on Corepay have been correctly paid. There should be evidence on all Reports of relevant checking having taken place and Reports must be signed by the Superintendent or Inspector on their behalf.

Form CA1(Court Form) should be completed appropriately and signed. This should be attached to Form A85 when member attends court during the roster period.

Management Response

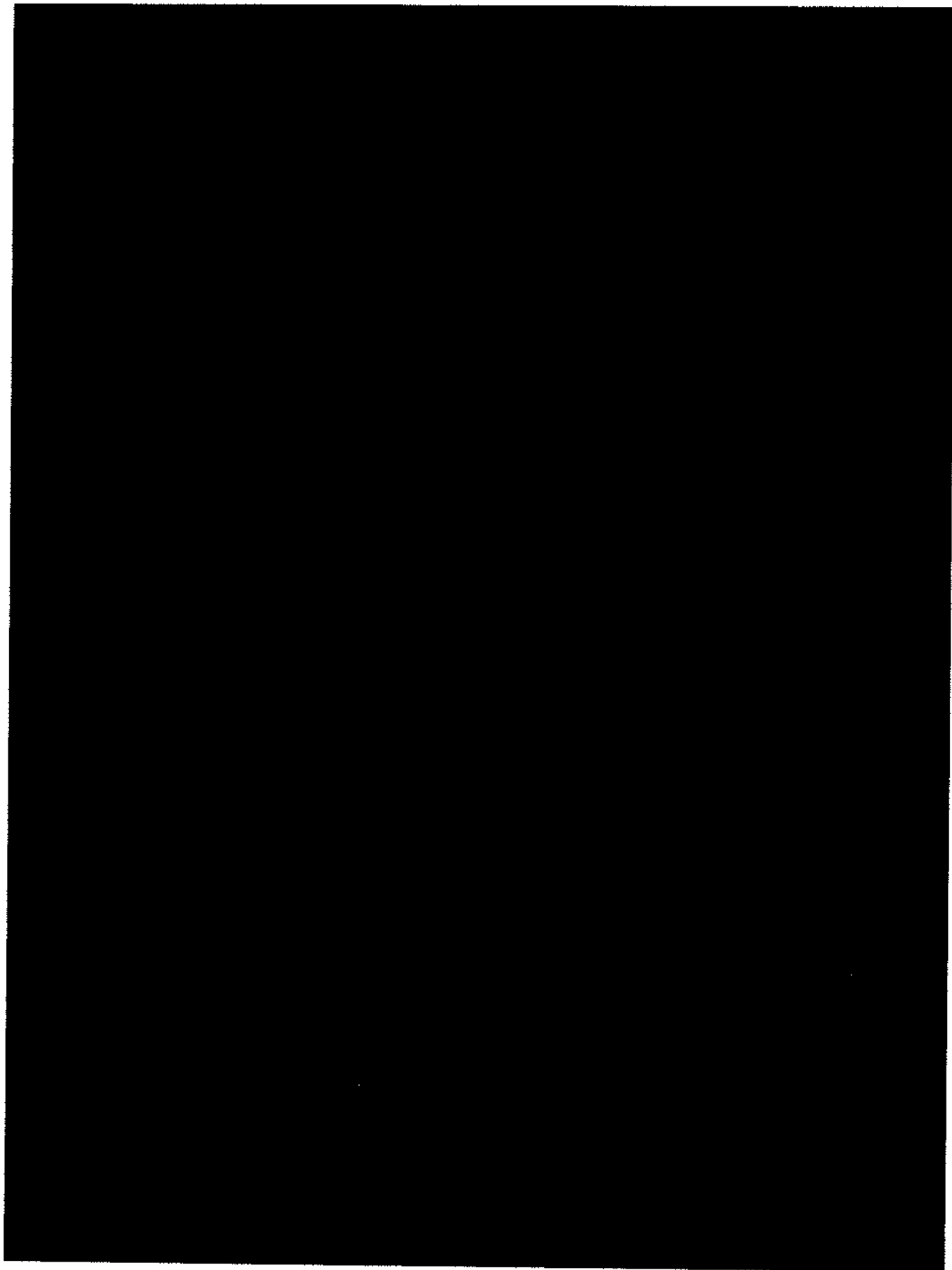
District Officer at Mullingar reports as Follows:

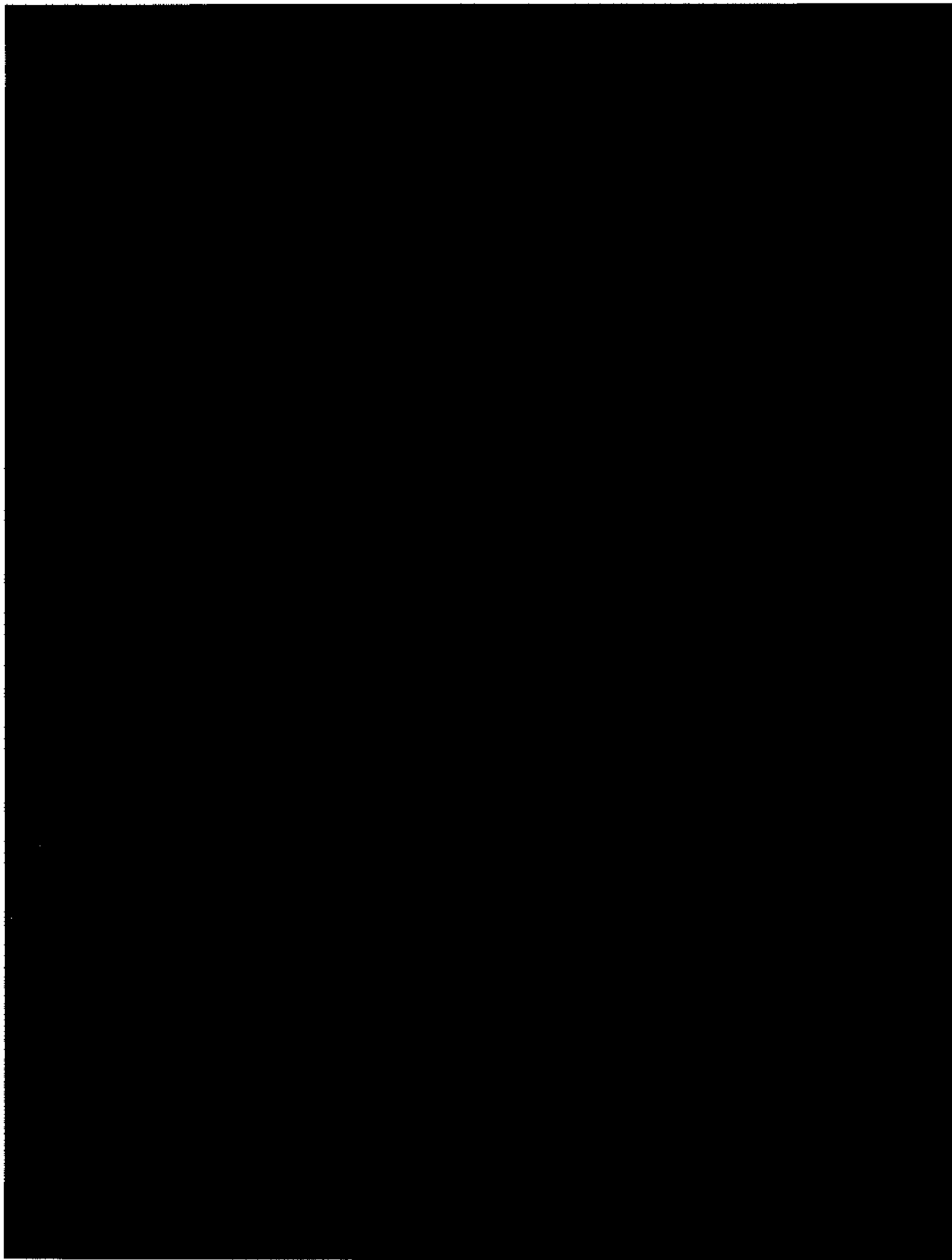
"On a sample basis Form A85 (Work Schedule and Overtime/Allowances Form) are compared to Form D9. It is noted that there was a number of cases where they did not reconcile I would appreciate details so that I can them and review the processes used in Mullingar".

District. Officer at Athlone reports as follows:

"The Finance Officer reports that the first paragraph at Point 4 at both (a) and (b) seems at odds. She also reports that at the end of each Roster she spot checks 5% of claims against the validation reports. Therefore that aspect as set out in the Audit Report is disputed.

A reference to a discrepancy in relation to TOIL on [REDACTED] (year not stated) requires further clarification before a submission can be made".

Garda Internal Audit Section – Westmeath Division

Garda Internal Audit Section – Westmeath Division

Garda Internal Audit Section – Westmeath Division

7. Management of Travel and Subsistence

Mullingar

While there is good evidence of members completing an 'Application for permission to use private vehicle on duty' Form and this is being signed by a Supervisor in most instances there was no cost of public transport recorded for comparison.

Claims in Audit sample were submitted promptly after the completion of duty with only one instance seen where there was a delay of 3 months between duty carried out and claim submitted.

In audit sample a small number of instances were seen where the correct detail was not recorded on column 3 'Date & time required at centre and free to leave centre' and column 4 'Date of duty and period absent'.

Athlone

While most claims in audit sample were submitted promptly after the completion of duty instances were seen where there were delays in claims being submitted.

There was little evidence of members completing an 'Application for permission to use private vehicle on duty' Form and where these were completed the 'cost of public transport' section was not completed.

Recommendations

Priority 3

Best practice should be for the full cost of public -v- private transport be worked out, filled in on the 'Application for permission to use private vehicle on duty' Form and the most economical claimed.

FMS2 Forms must be completed to reflect the correct time required at centre and period absent from station. Care should be taken to ensure correct rate of subsistence is claimed.

Management Response

The issue of application to use private vehicles on duty not being used in Athlone District is disputed. Superintendent Athlone states that the Finance Officer and all personnel operate in the full knowledge that prior approval for the use of private vehicles on duty is essential otherwise claims will not be approved.

The cost of public transport section is not completed simply because the vast majority of claims refer to duty at the Garda College. There is no direct

Garda Internal Audit Section – Westmeath Division

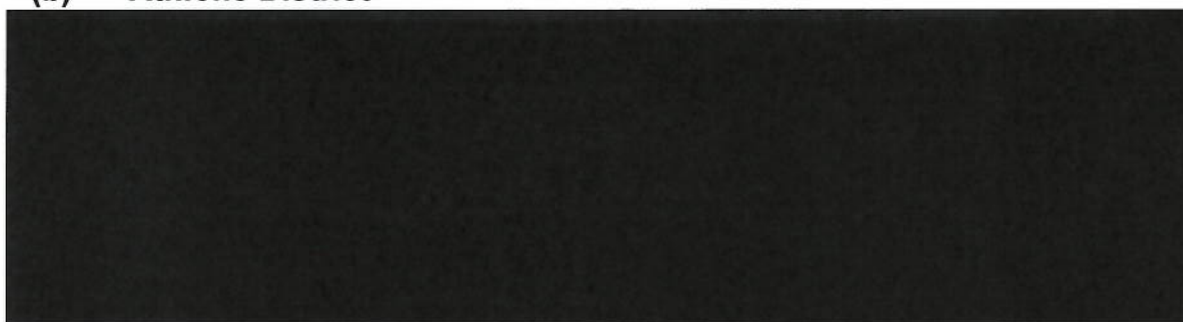
public transport route between the two and it is well known that the cost of public transport from Athlone to the Garda College far outweighs the use of a private vehicle.

8. Vehicles and the Monitoring of Fuel

(a) Mullingar District

Immediately prior to the commencement of the audit, local management appointed a Clerical Officer to check the invoices from Topaz. However, the effectiveness of checks will be reduced as the audit examined a sample of vehicles on an invoice and found that the recording of odometer readings and registration numbers at the service stations was not adequate and many members did not retain the till receipts. In mitigation, the members appear to be good at maintaining the vehicle log books, with fuel fills and odometer readings being consistently recorded.

(b) Athlone District



The audit confirmed that till receipts are not being retained and on occasions members aren't recording fuel purchases on the vehicle log books. It was also found that some members don't ensure registration numbers and/or odometer readings are recorded at the service stations. It was noted that odometer readings are not always accurately recorded. In such circumstances the invoice from Topaz cannot be adequately checked, increasing the risk of error/fraud and increasing GIAS's risk assessment to Medium Risk.

Recommendations

Priority 2

Members must be instructed to:

- Ensure that odometer readings and registration numbers are recorded at the service stations.
- Retain the service station till receipts.
- Always record fuel purchases in the log book.

Supervisors must ensure that these instructions are complied with.

Seirbhísí gairmiúla póilíneachta agus slándála a sholáthar le hiontaoibh, muinín agus tacaíocht na ndaoine ar abhfreastalaímid
To deliver professional policing and security services with the trust, confidence and support of the people we serve

Garda Internal Audit Section – Westmeath Division

In each district a clerical officer should be appointed to verify the fuel invoices to the vehicle log books. Management must ensure that this officer is given adequate support in this.

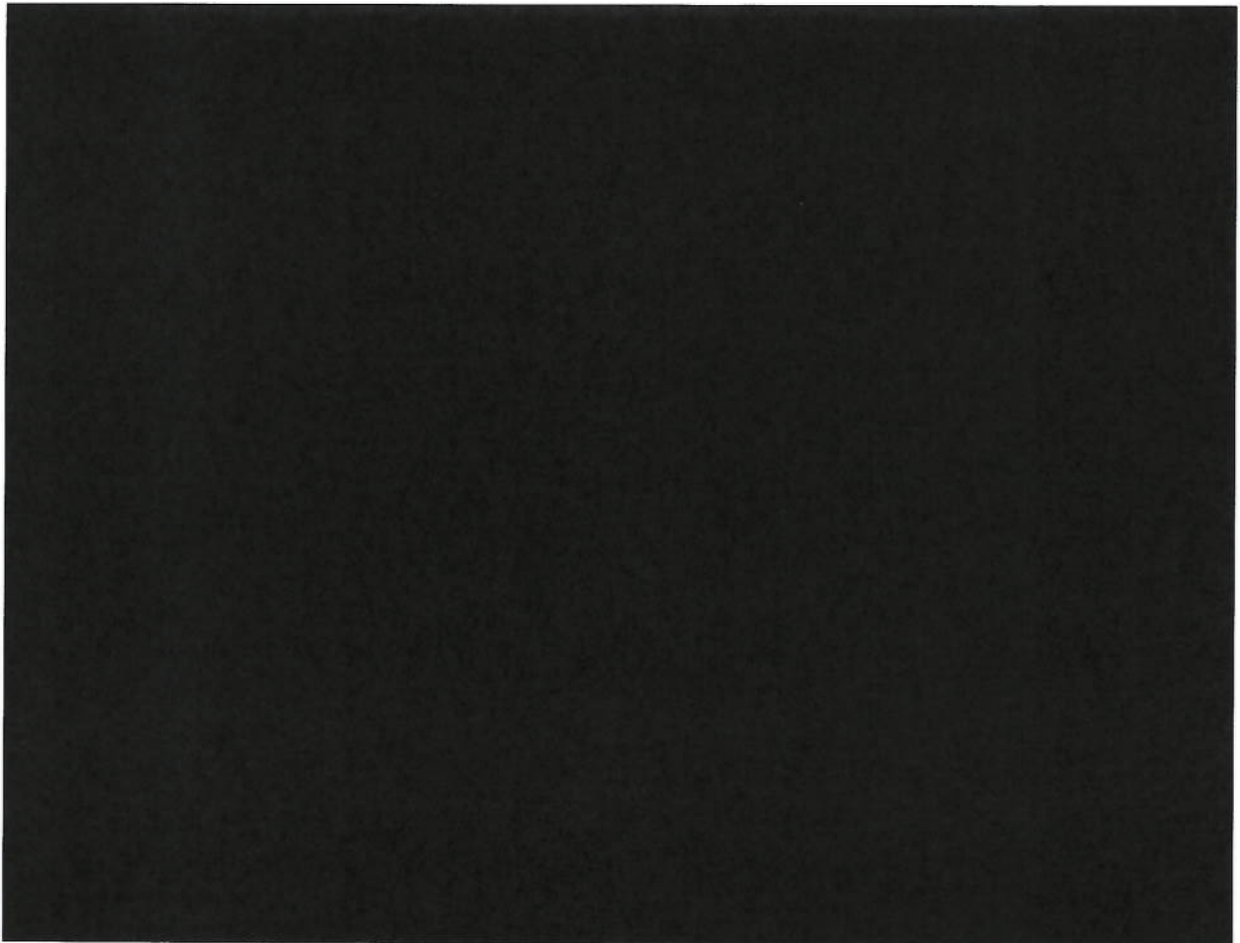
Management Response

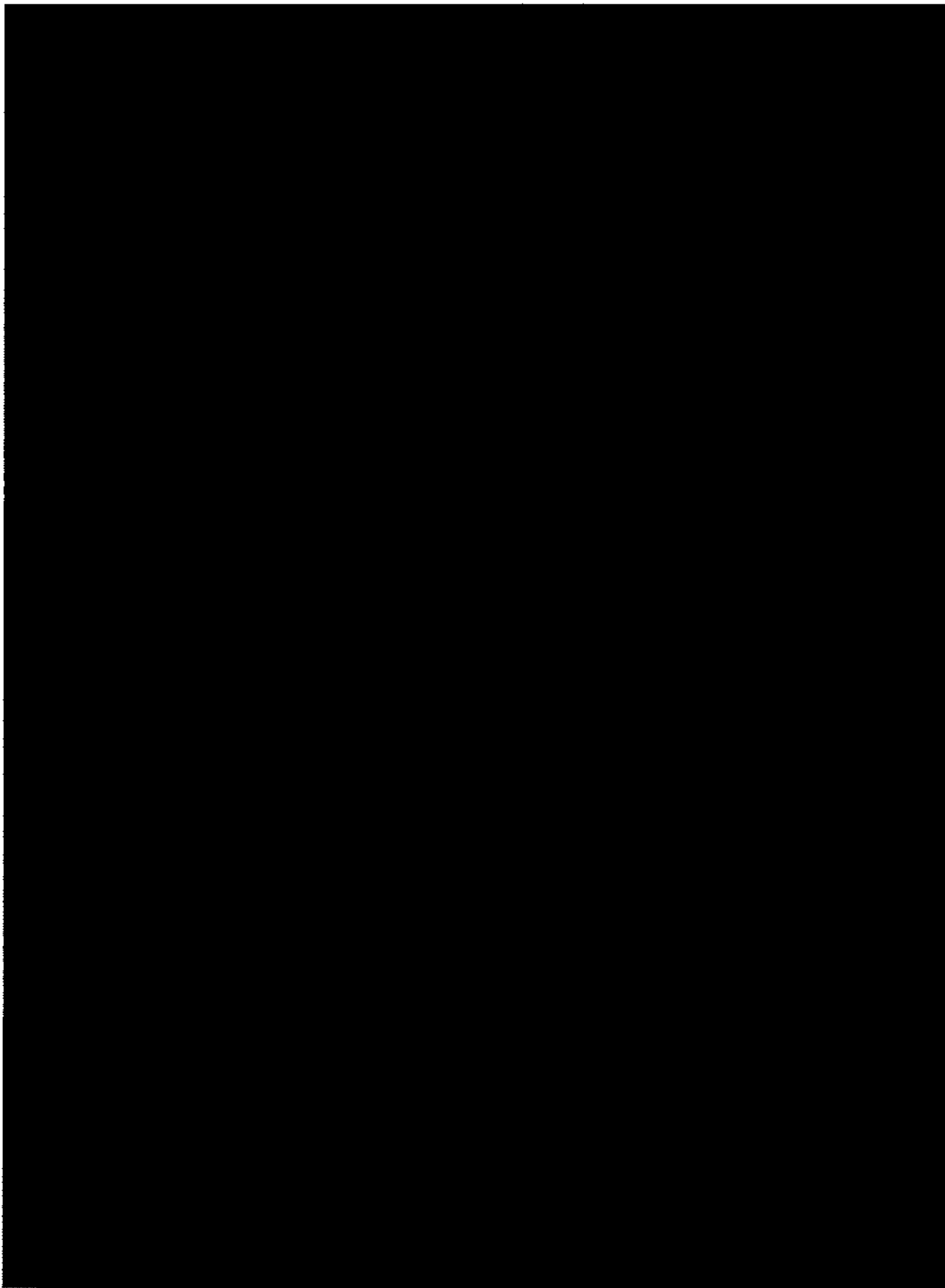
This is an area that have previously written on. Indeed since my arrival in the Westmeath Division I have appointed an Inspector with total responsibility for transport. He is currently researching and costing an IT Solution to address this area. Transport and Returns are addressed regularly at Performance and Accountability Meetings and I regularly inspect cars.

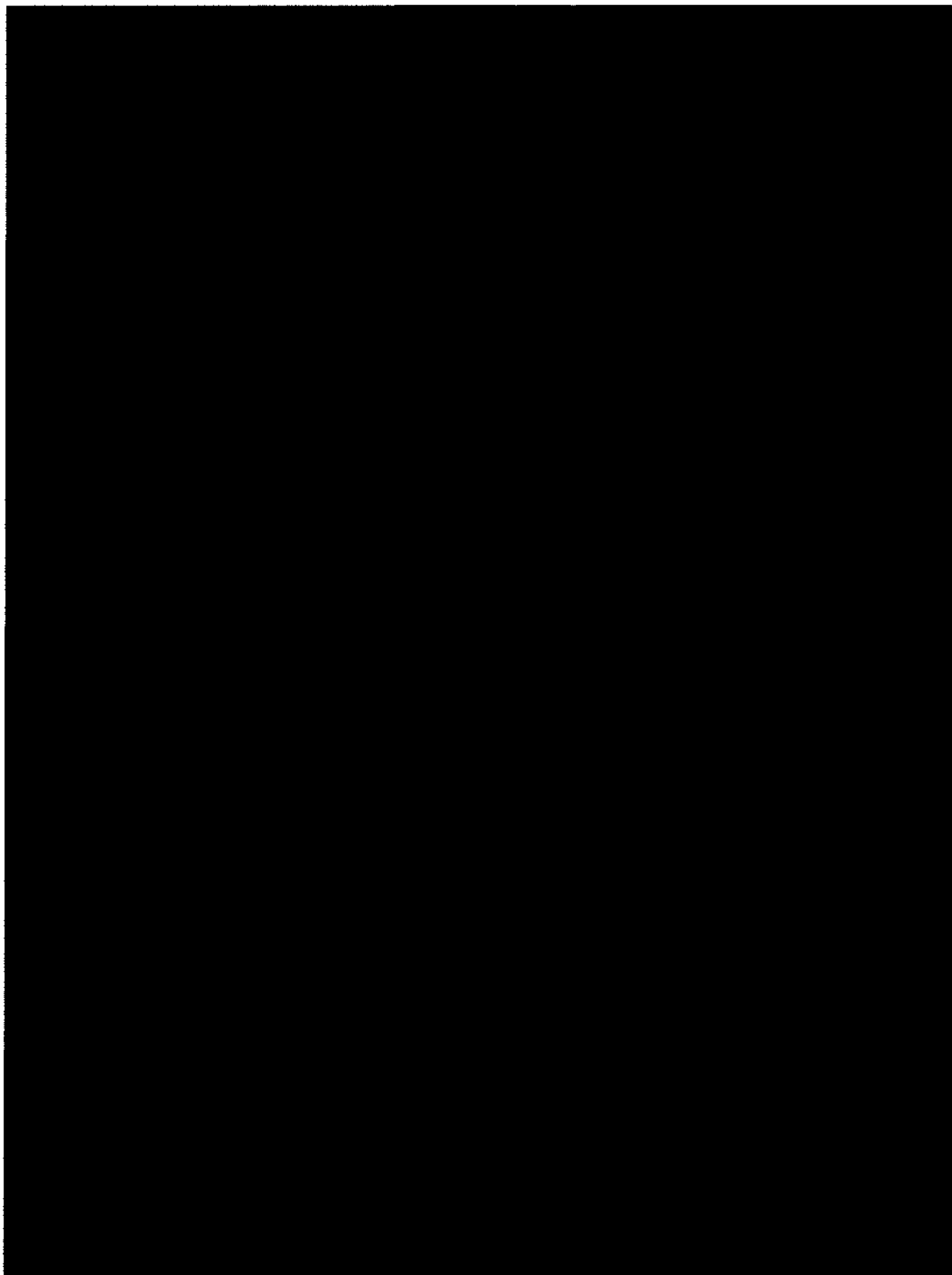
9. Towing & Storage of Vehicles Seized

The towing of vehicles seized is outsourced to a contractor, who also provides a compound for the storage and fees collected are remitted to the Divisional Office on a monthly basis.

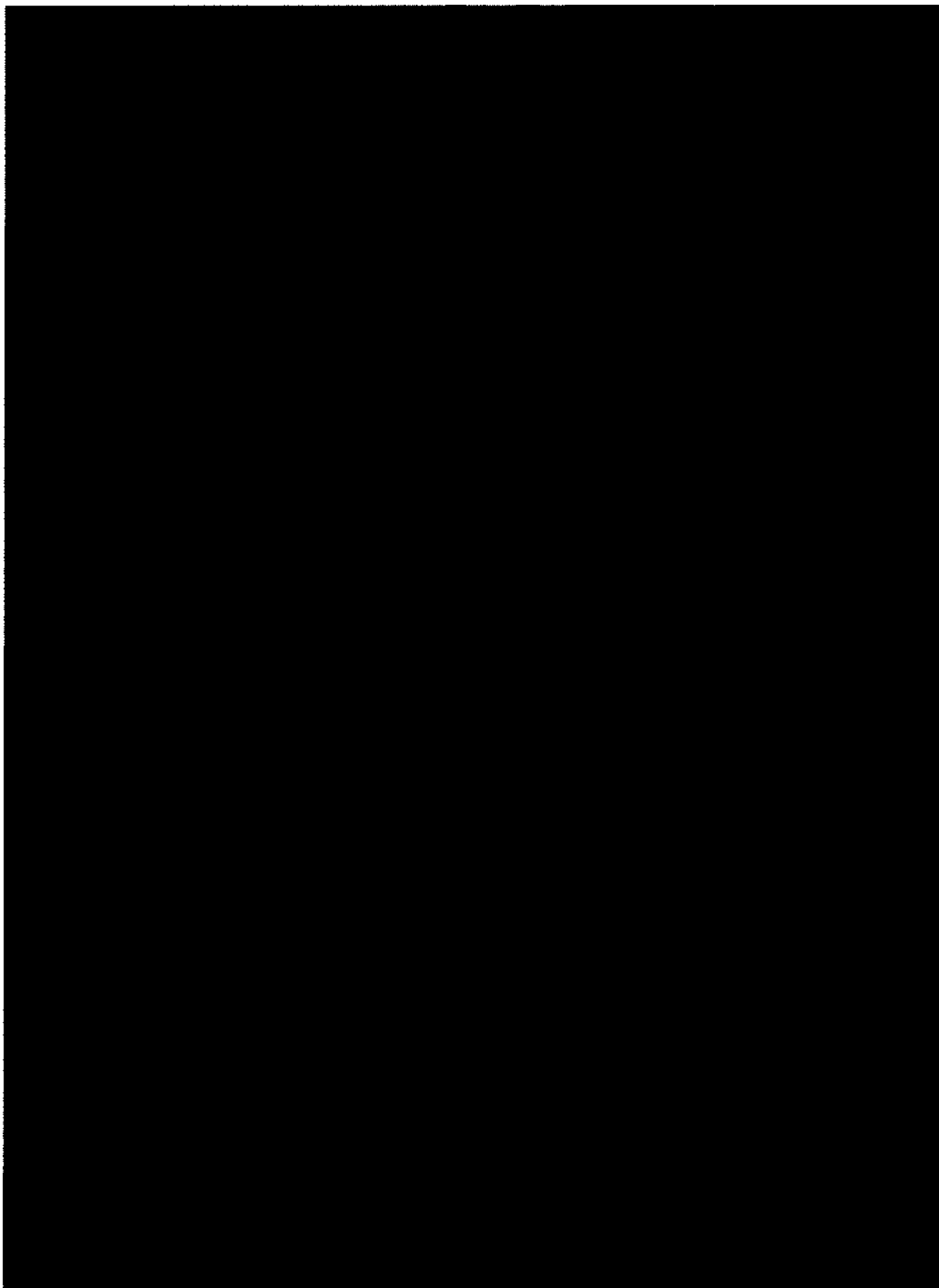
From examination GIAS are satisfied that invoices and remittances from the contractor are appropriately checked.

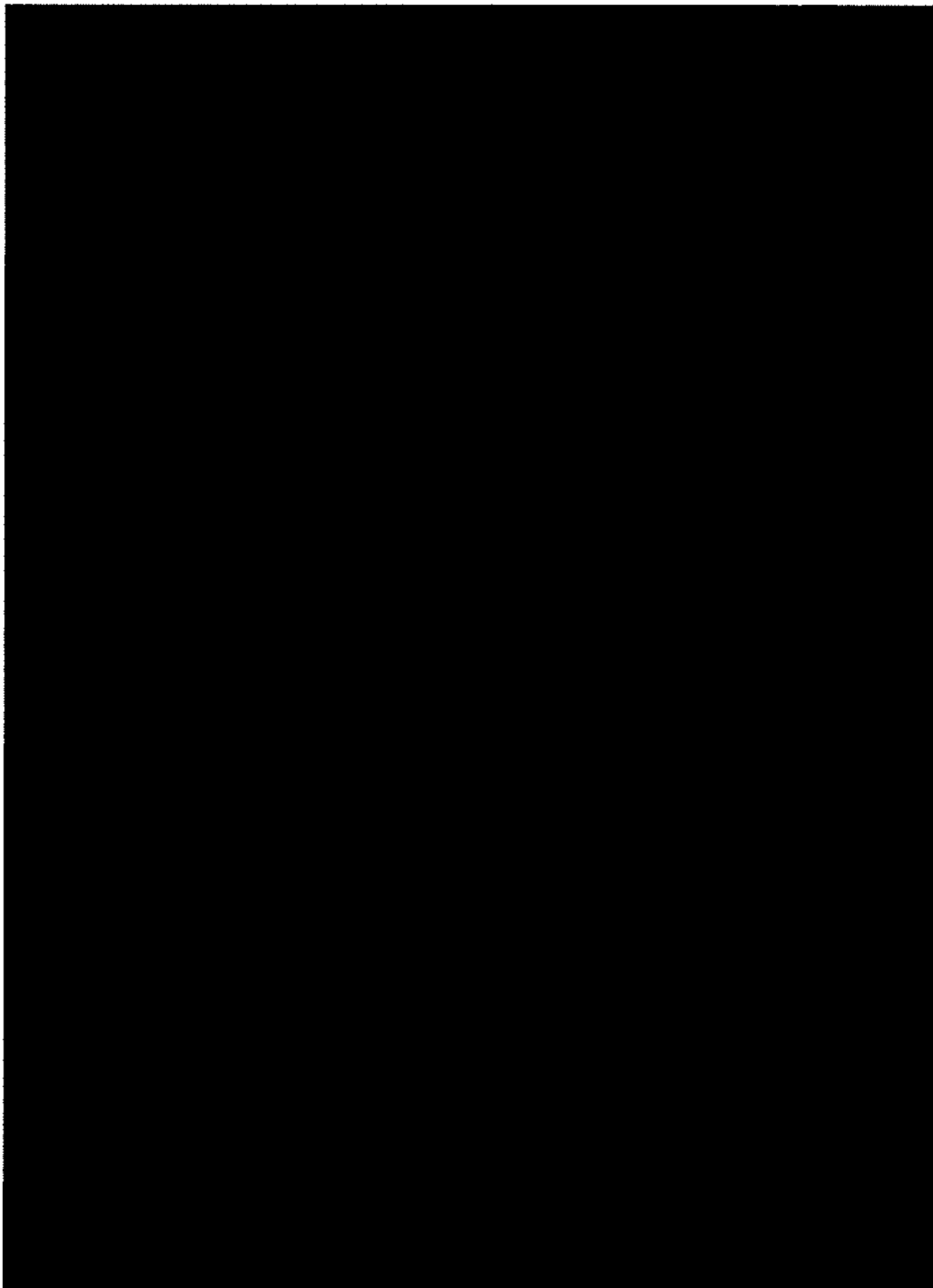


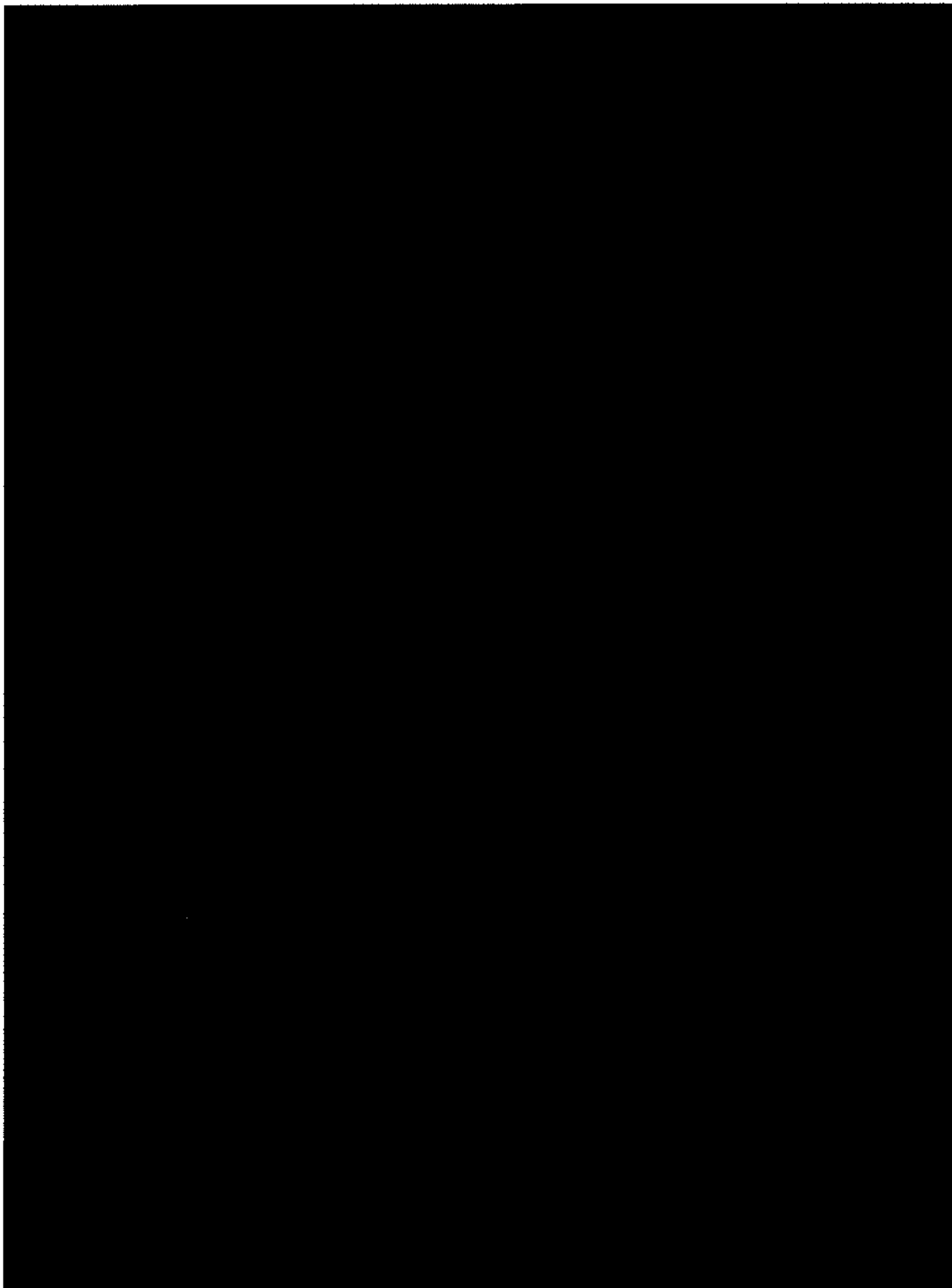
Garda Internal Audit Section – Westmeath Division

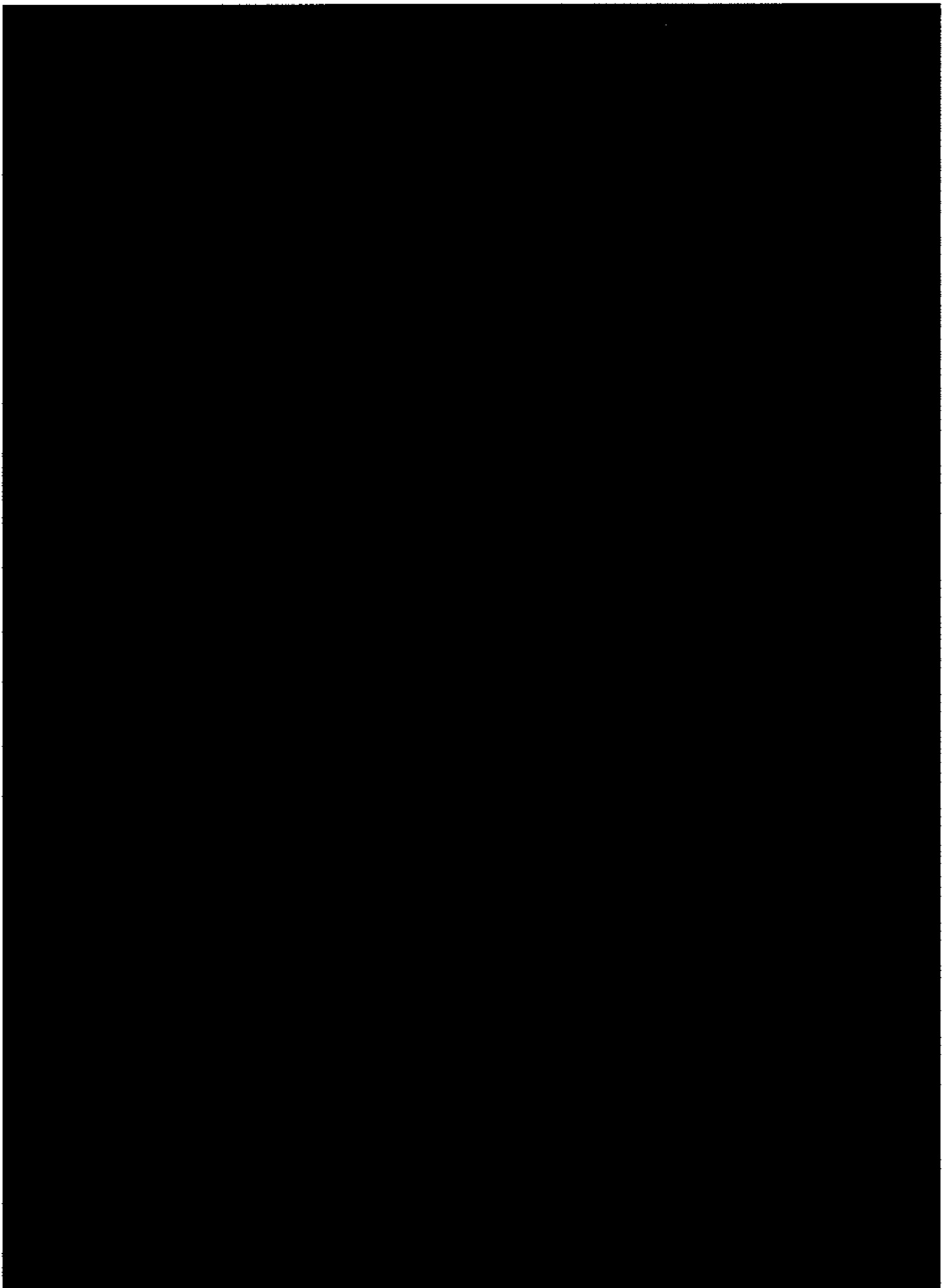
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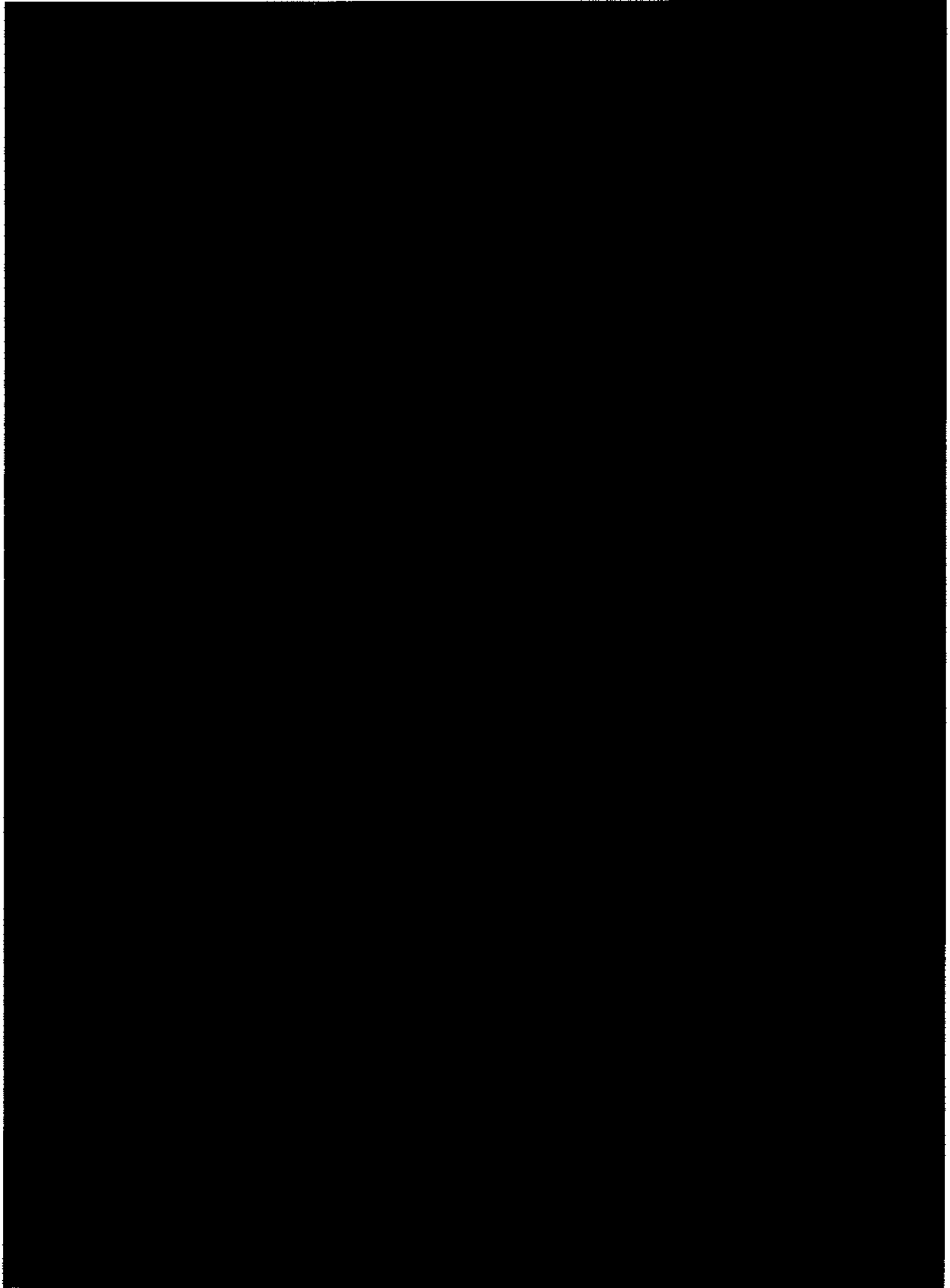
Seirbhísí gairmiúla póilíneachta agus slándála a sholáthar le hiontaoibh, muinín agus tacaíocht na ndaoine ar abhfreastalaímid
To deliver professional policing and security services with the trust, confidence and support of the people we serve

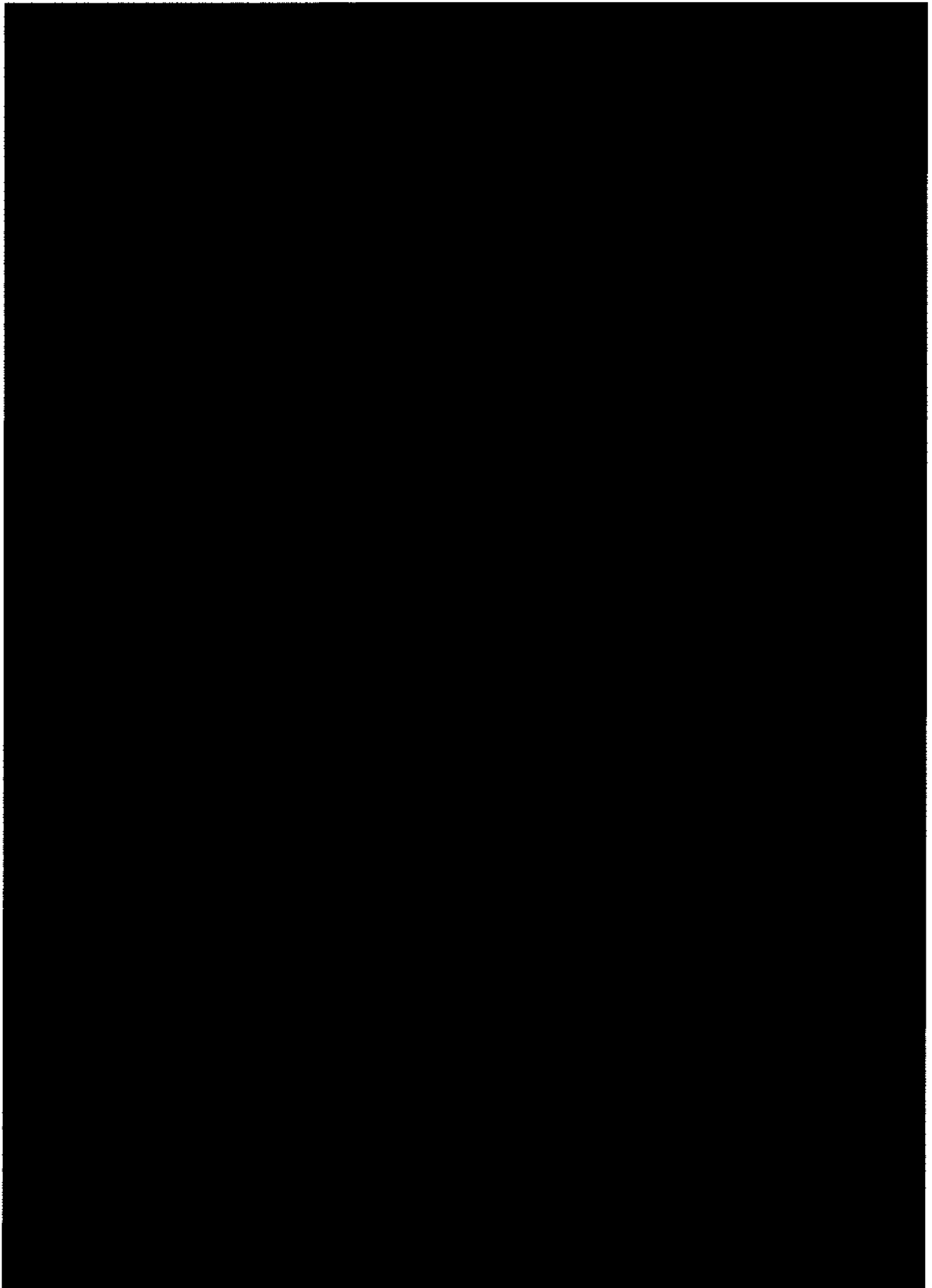
Garda Internal Audit Section – Westmeath Division

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Garda Internal Audit Section – Westmeath Division

ACKNOWLEDGEMENTS

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

Niall Kelly

Head of Internal Audit

Date: 06/09/17

Garda Internal Audit Section – Westmeath Division

APPENDIX: - Categorisation of Audit Findings

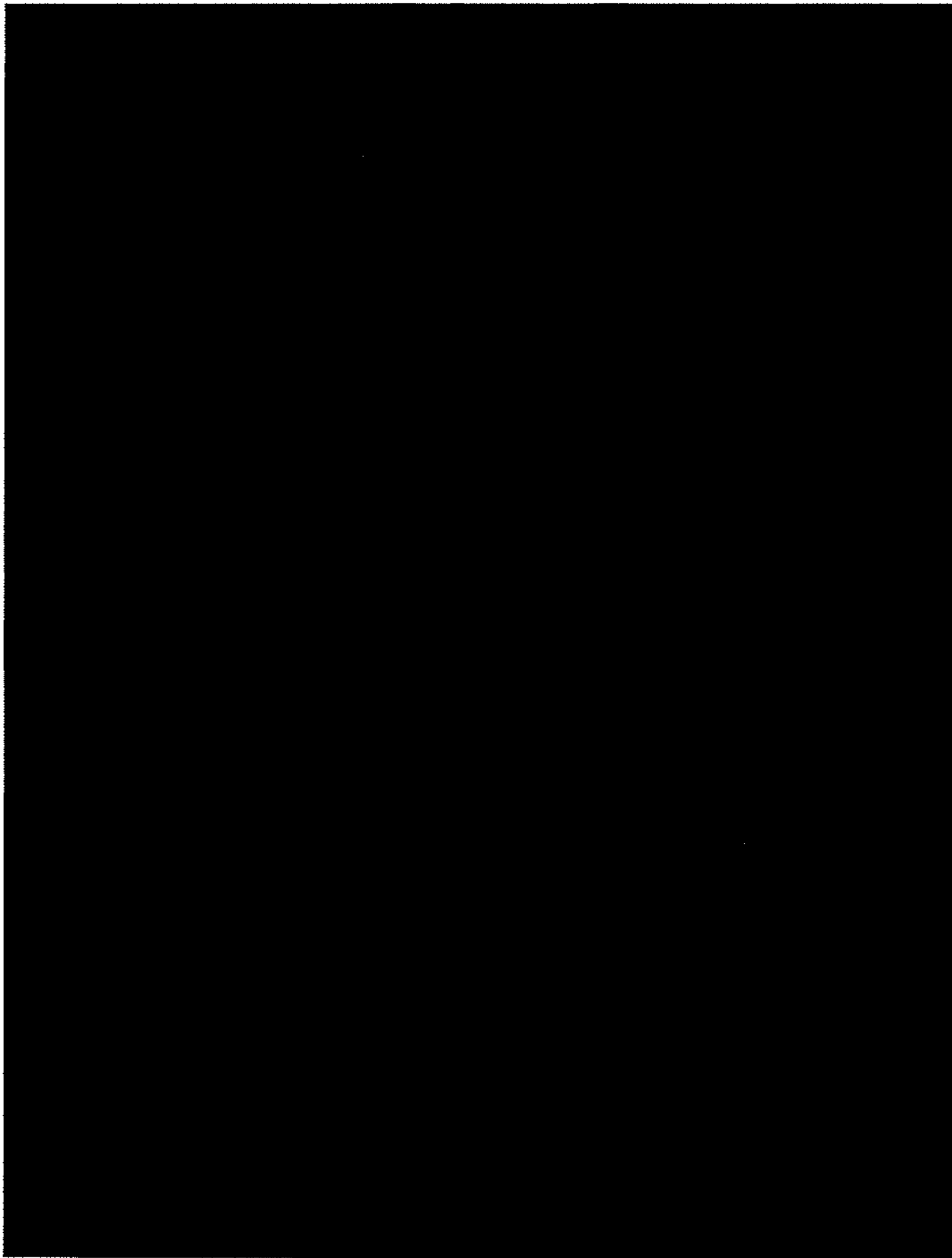
The findings in this report have been categorised using a formalised assessment process as follows;

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**.

Garda Internal Audit Section – Westmeath Division

Schedule of Records - Westmeath Division

Requester Name: _____							File Re: FOI - 000503-2017		
Page No	Description of document	Deletions	Relevant Section of FOI Acts	Reason for decision	Person(s) Consulted	Objections Yes/No	Decision Maker's decision		
1	Audit Report	Nil	N/A	N/A	N/A	N/A	Release		
2	Audit Opinion	2	Part1(n) Schedule 1	Out of Scope	N/A	N/A	Partial Release		
3	Main Findings	1	Part1(n) Schedule 1	Out of Scope	N/A	N/A	Partial Release		
4	Non Public Duty	1	Part1(n) Schedule 1	Out of Scope	N/A	N/A	Partial Release		
5	Background	4	Part1(n) Schedule 1	Out of Scope	N/A	N/A	Partial Release		
6	Resource Allocation	3	Part1(n) Schedule 1	Out of Scope	N/A	N/A	Partial Release		
7 to 9	Management Response	2	Part1(n) Schedule 1	Out of Scope	N/A	N/A	Partial Release		
10 to 11	Non Public Duty	3	Part1(n) Schedule 1 & Section 37	Out of Scope & Personal Information	N/A	N/A	Partial Release		
12	Assets	2	Part1(n) Schedule 1	Out of Scope	N/A	N/A	Partial Release		
13 to 14	Assets	2	Part1(n) Schedule 1	Out of Scope	N/A	N/A	Withheld		
15 to 17	Travel & Subsistence and Vehicles.	2	Part1(n) Schedule 1	Out of Scope	N/A	N/A	Partial Release		
18 to 26	Warrants/Towing /Drugs /Evidence/Firearms	9	Part1(n) Schedule 1	Out of Scope	N/A	N/A	Withheld		
27 to 28	Acknowledgements & Categorisation	Nil	N/A	N/A	N/A	N/A	Release		
29	Warrants	1	Part1(n) Schedule 1	Out of Scope	N/A	N/A	Withheld		
		Total number of pages				29			
		Total number of pages for full release				6			
		Total number of pages for partial release				11			
		Total number of pages being withheld				12			

AUDIT REPORT



ICT Directorate Payments Process

August 2017

Table of Contents	Page
Executive Summary.....	3
Audit Opinion.....	3
Audit Main Findings & Priority 1 Recommendations	4
Audit Report	5
Introduction.....	5
Audit Methodology and Scope	5
Audit Findings and Recommendations.....	6
Acknowledgement.....	13
Annex I Recording of Contractors Hours.....	14
Annex II Observations from review of sample invoices	15
Annex III Largest Vendor - Expenditure.2016.....	16
Annex IV Categorisation of Audit Findings	19

Executive Summary

For some time GIAS had planned to conduct audits within the ICT Directorate. It was decided that the audits of ICT would be conducted on a phased basis over a number of audit assignments with this audit considering:

- Controls over a sample of payments.
- Compliance with public procurement obligations and
- Project management.

This audit was conducted through interviews with ICT managers and the examination of records as appropriate.

GIAS were satisfied that there are controls in place in relation to payments. There is evidence that checks are being carried out on invoices submitted by contractors for payment. However, the underlying methodology for the recording of hours by the largest single contractor, Accenture, needs to be improved. The audit noted differing systems in recording Skilled Resources and fixed cost contract employees by this contractor. To provide full accountability and transparency, GIAS are recommending consideration of a move to electronically recording the hours, worked by Accenture staff, chargeable to an Garda Síochána.

GIAS identified weaknesses in relation to compliance with public procurement obligations. These concerns relate to lengthy dependence on extended framework agreements and are detailed in the report. Procurement will be revisited in future audits of ICT.

Management in ICT provided a description of the procedures for project oversight; a description which was consistent with the observations of the auditors when examining the controls over payments. GIAS noted the concerns of ICT management concerning the adequacy of the resources available to them for project oversight. This area will be revisited in a future audit of ICT.

Audit Opinion

GIAS can provide **reasonable assurance** in all areas except in relation to procurement and control of resource allocation, that the internal management systems in place in ICT are adequate.

In relation to specific audit objectives GIAS can provide;

1. **Reasonable Assurance** that there are effective controls over the payment of invoices. This represents **low** risk.

3. **No Assurance** that Public Procurement requirements are being complied with. This represents **high** risk.
4. **Limited Assurance** that adequate controls exist in the management of resources in relation to the largest contractor. This represents **medium** risk.

An Garda Síochána has been approved by the European Commission (the Commission) for co-financing under the Internal Security Fund (ISF). No payment/recoupment was involved in the period examined as part of this audit.

This audit identified vendors who are providing services to An Garda Síochána under outdated contracts. Notwithstanding that contracts have been extended through various framework agreements with other Departments/Offices, should these same vendors be providing services that are relevant to EU supported projects there is a risk that the Commission may impose a financial correction.

ICT must work with the Procurement Officer, Finance Directorate to ensure that contracts and/or framework agreements comply with rules and guidelines and are current and fit for purpose.

Main Findings and Recommendations

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

- **Recording of hours** – Some contractors engaged through Accenture do not record their hours of attendance on an Electronic Time Recording System, unlike other contractors engaged in ICT. Recording of hours provides a valuable verification for ICT management and personnel responsible for authorising invoices from the various contractors. GIAS recommend this as a reasonable control. In addition, there is no clearly documented process in place and no evidence of countersigning of timesheets to verify hours worked for some Accenture personnel. GIAS consider handwritten timesheets to be a much weaker system of accountability than the electronic system that is in place for other contract staff employed with different vendors.
- **Contracts** – The contract with Accenture provided to the audit is dated August 2009. This contract was extended without recourse to tendering and remains the basis for the skilled resources provided by Accenture. As this contract has not been renewed since 2009 GIAS are not satisfied An Garda Síochána has complied with its procurement obligations.
- **Skilled Resources** – The audit was informed that ICT Skilled Resources are being drawn from the Accenture contract 2009 whilst An Garda Síochána wait for the OGP National Framework to be completed. Concerns were expressed to the auditor that the National Framework may not meet all the requirements for ICT.

Audit Report

Introduction

The audit set out to examine the payment processes in ICT; covering the authorisation of payments, contractual position and the monitoring of projects. It is intended that this audit will be complimented by future audits in the ICT area, which, due to their complexity, GIAS will be undertaking on a phased basis.

Background

Garda Internal Audit Section (GIAS) has made a commitment to conducting a series of audits of the ICT area. Expenditure on IT (excluding photocopiers and other office machinery) in 2016 totalled almost €50 million, comprising 1521 payments.

The primary aim of the audit was to examine the payment processes in ICT; specifically the authorisation of payments, contractual position with vendors and to obtain assurance that projects are monitored.

A secondary aim of this audit was obtain assurance that controls over expenditure in the ICT area are sufficiently robust to satisfy the EU Commission. An Garda Síochána has been approved for funding by the Commission under the Internal Security Fund (ISF). For the accounting years 2015 and 2016 'NIL' expenditure has been reported to the Commission. GIAS have been informed that there is likely to be significant expenditure on ICT that will be eligible for recoupment from the Commission in 2017. This will be subject to audit in due course.

Offices Examined

The ICT offices based at Garda Headquarters were examined.

Audit Scope and Methodology

Audit Scope

The following were considered:

1. IT Contracts.
2. Controls over payments.
3. IT project management.

Audit Methodology

GIAS selected a sample of 18 transactions, to a total value of €12,479,476 for review. There were 7 vendors in the sample; the supplies included the provision of software licences, support and maintenance.

Payments to sampled vendors 2016

Vendor	Transactions Sampled	Sample Value
ACCENTURE	3	9,625,791
COMPUTER ASSOCIATES PLC '	1	737,981
MICROMAIL	1	59,735
ORACLE EMEA LTD	1	937,150
PREMIER RECRUITMENT INT LTD	1	11,457
SOGETI IRELAND LTD	5	75,553
VANTAGE RESOURCES LTD	6	1,031,809
Total	18	12,479,476

Source – GIAS working papers

Audit Findings & Recommendations

1. Verification of Effectiveness of Controls over payments

All invoices in the sample were made available to GIAS.

1.1 Checking and approvals

There was evidence of checking on the face of each invoice (with one exception) and that invoices are being authorised as appropriate. The exception was sample item 5 - Invoice 123056 from Micromail for €59,735.32 - the Invoice has been co-signed, however, there was no physical evidence of checking on the face of it).

Overall GIAS are satisfied with the controls at this level.

1.2 Prepayments

GIAS have raised the question of pre-payments to contractors as this practice is unusual in An Garda Síochána.

The sampled payments of €9,625,791 made to Accenture represent 3 invoices:

Table – analysis of sample payments - Accenture

Line Description	Payment	Inv Date
Garda Information System's Support and Maintenance from 1st Jan to 31st Dec 2016	7,205,708.69	26-Jan-2016
Software Services	596,779.80	09-Dec-2016
Skilled Resources Services Costs for 1st Jan 17 to 31st Mar 2017	1,823,302.80	12-Dec-2016
Total	€9,625,791.29	

The payment of €7,205,708 refers to a prepayment made in January 2016 for services to be provided in the year. It was also noted that the payment of €1,823,302 made on 12 December 2016 was a prepayment for the period January to March 2017; GIAS were advised that certain contracts with Accenture are a fixed yearly contract amount, and is on a pre-payment basis in order to secure agreed discounts.

It was noted that on 5 April 2016 an advance payment of €737,981 was made to Computer Associates plc; this was in respect of maintenance services for the period 29 February 2016 to 27 February 2017.

1.3 Recording of contractor hours

Individual projects are managed by Team Leaders (Garda employees at HEO level) who assign individual contractor personnel to the various projects. The contractors each have their own in-house system for recording hours worked by personnel engaged by them. Contracted staff and time allotted are allocated to each project by the team leader. GIAS were advised that no written work plan was provided to the team leaders for some projects.

GIAS note that, with the exception of those engaged by Accenture, contractor personnel also record their hours of attendance on the electronic clocking system. This provides a valuable verification for management and for those Garda ICT staff responsible for authorising the invoices from the various contractors. GIAS commend this useful control.

Conclusion

GIAS are satisfied that, with the exception of Accenture, controls over payments are effective and make the following observations:

- For large infrastructural projects, where the contractor would need priming funding, prepayments are an accepted practice. While commending ICT for securing and availing of discounts, GIAS is not convinced that this practice is appropriate for continuing multiannual service contracts. It is acknowledged however that benefits accrue in the value for money discounts allowed for payments made in advance.
- The practice of contractors electronically recording their hours of attendance is an excellent supplementary control and should be extended to all contract personnel.

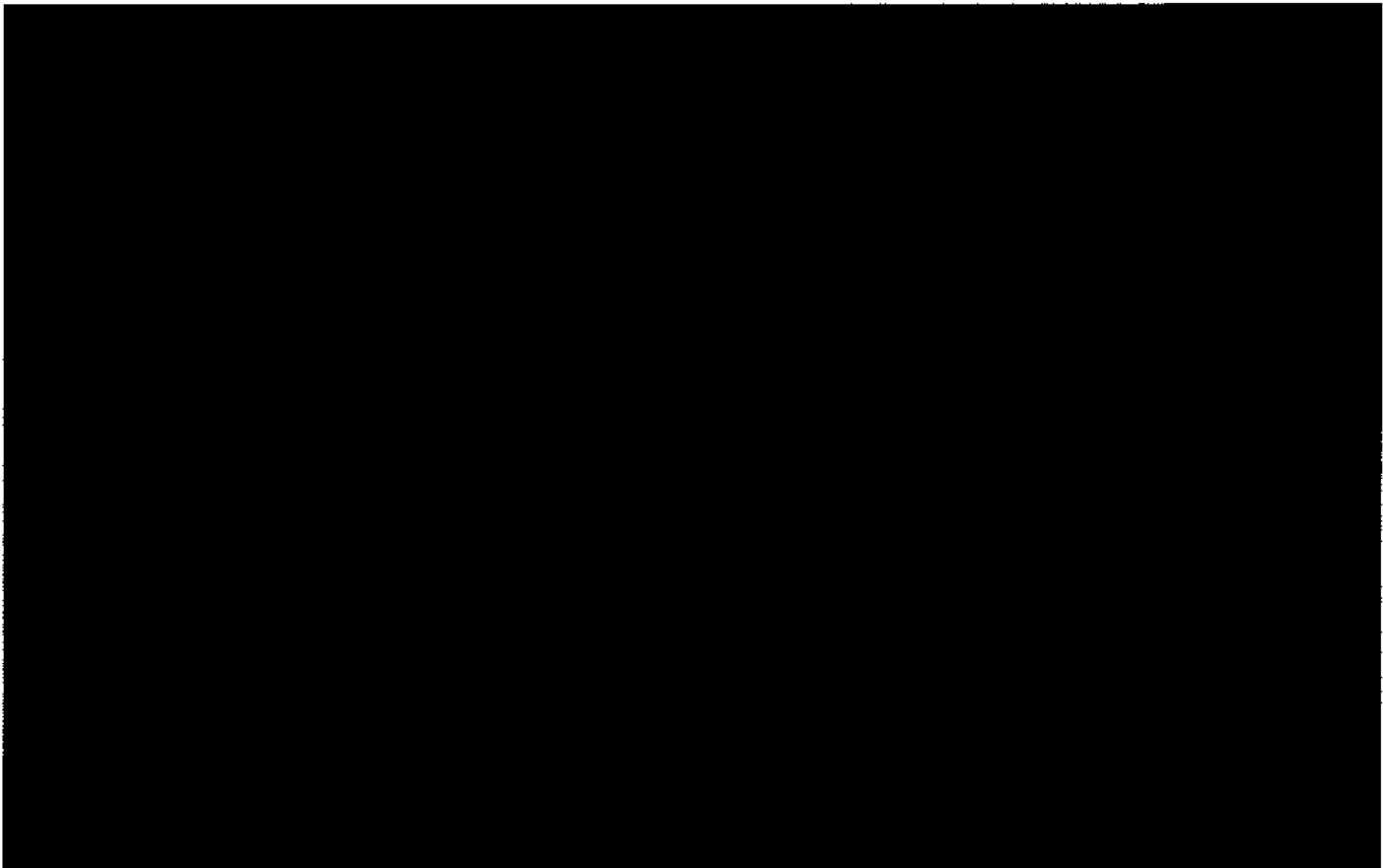
Recommendations

Priority 1

Notwithstanding the different fixed price / skilled resource contracts in place, GIAS recommend that a system similar to the electronic clocking system, for recording contractor hours should be extended to all contractors employed at ICT, including Accenture.

Management Response

Arrangements are in train to extend the electronic clocking system to those contractors not currently using same. This is expected to be in place by early September 2017.



Financial matters, according to ICT, would be dealt with by the PM with regular monitoring against budget (time/monetary) at project meetings, weekly reporting etc. Reporting to ICT Management takes place weekly or fortnightly as ICT has day to day control of any budget, while the Project Board has oversight, for responsibility and costs etc are reported to these meetings. Financials would normally apply to mainly external projects which would have linked milestones and payments and would be monitored by the respective Project Board. Extra expenditure would generally arise from changes in scope/requirements and this would be dealt with through a change control process and approved or otherwise in advance by the Project Board.

Conclusion

Based on the procedures described to the Audit by ICT, GIAS are satisfied that there are appropriate procedures in place for the oversight of projects.

This area will be revisited in further audits as ICT Management have expressed concerns about the adequacy of resources (capacity and capability) for the appropriate implementation of controls over the management of projects.

Recommendations

Priority 1

As these projects are critical to the delivery of the Modernisation and Renewal Programme the shortage of in-house specialist resources should be included on the ICT Directorate Risk Register and on the Corporate Risk Register.

GIAS are also conscious that the ICT Strategic Plan 2015 has not been implemented. This is seriously affecting the delivery of services and the effectiveness of the available resources across the organisation. It is therefore recommended that the non-implementation of this Strategic Plan is included on the Corporate Risk Register.

Management Response

The HR Strategy for ICT sets out the resources required to support the current ICT estate and the structure for expanding and contracting as required to support new projects as required under the Modernisation and Renewal Programme. The shortfall in permanent resources has been recorded on the ICT Risk Register and is the key risk which has been forwarded by ICT for inclusion on the Garda Corporate Risk Register. Business cases for the additional staff required have been developed and forwarded to the Human Resources Directorate. There is ongoing consultation between the Executive Director ICT and the Human Resources Directorate in relation to same.

3. Procurement

Contracts are generally in place for the provision of specialist skilled staff. Depending on the skill set of the resource, the rates charged to An Garda Síochána by the contractor vary for individual members of their specialist staff. GIAS noted this when comparing time sheets between periods that original contract staff employed were replaced by new (contract) resources. When queried, GIAS was advised that over time contract staff are promoted or take up other jobs and are therefore replaced. This leaves An Garda Síochána vulnerable to expensive highly skilled contractor staff being substituted by less qualified or less capable staff at the same contract rates. ICT management advised the auditor that they are aware of this risk and mitigate it by screening replacement contractor staff.

The audit found that the 2016 extension to the original Accenture contract does not outline the contractor rates for specialist staff provided to An Garda Síochána. The revised 2016 rates were provided on a spreadsheet. There is no documentary evidence to show how the revised 2016 rates were agreed between Accenture and ICT management. GIAS were informed that the rates were verbally agreed between the Executive Director of ICT and Accenture. Best practice would have ensured documented records of these discussions and agreements.

Using Oracle based material, provided by ICT, GIAS examined expenditure for the year 2016, which totalled €49.925m. The audit sample comprised a total of 7 vendors; cumulative payments to these vendors was €36.958m (the transactions tested had a value of €12,479m). Payments in 2016, across all projects, to the suppliers in the audit sample are:

Paid 2016 for selected suppliers

Vendor Name	Paid	Sample Value
ACCENTURE	26,594,655*	9,625,791
COMPUTER ASSOCIATES PLC	737,981	737,981
MICROMAIL	4,969,464	59,735
ORACLE EMEA LTD	1,436,908	937,150
PREMIER RECRUITMENT INT LTD	68,037	11,457
SOGETI IRELAND LTD	196,536	75,553
VANTAGE RESOURCES LTD	2,954,115	1,031,809

* Project Breakdown at Annex iii
Source: ICT

The audit did not include an investigation into the competitive processes followed.

GIAS sought to determine if contracts are in place for the above vendors and to use the dates on which these contracts were agreed as an indicator of whether procurement obligations were complied with. GIAS is aware that the Office of Government Procurement is in the process of establishing framework agreements for a range of service 'Lots' for the Public Service.

Accenture:

Payments of €26.6m to Accenture were noted across 9 projects. The principal contract with Accenture is dated August 2009. This 5 year contract was extended for an additional 2 years, without recourse to tendering, and remains the basis for the skilled resources provided by Accenture. As the contract is in place since 2009, GIAS are not fully satisfied An Garda Síochána has complied with its procurement obligations.

Micromail

Micromail is the supplier for Microsoft software to An Garda Síochána. GIAS are informed that a tender process was conducted in 2014 and there is a licensing agreement in place up to 2017 with an option to extend for 2 years. Therefore there is some assurance that An Garda Síochána has complied with its procurement obligations in this instance.

Premier Recruitment

The services purchased from Premier Recruitment were under the terms of a Department of Jobs and Enterprise framework agreement

(T.035/2015), from which An Garda Síochána are at liberty to drawdown resources. As this is a recent framework, GIAS are reasonably satisfied that An Garda Síochána has complied with its procurement obligations.

Vantage Resources Ltd and Sogeti

The services from Vantage Resources and Sogeti were engaged under the terms of a Framework for the supply of skilled resources dating from 2006 and in place until 2012. GIAS understands that further framework agreements with the Departments of Education / Justice were availed of from 2012 to October 2015 and from 2015 to January 2017. The enterprise architecture team are currently using this agreement. Again the principal contract has not been advertised for tender in recent years.

While the contract with Sogeti was renewed in December 2016, the underlying Framework contract has not been renewed since 2006. Therefore, GIAS are not satisfied that An Garda Síochána has complied with its procurement obligations.

Computer Associates

The services are provided under a current awarded contract providing GIAS with some assurance that An Garda Síochána has complied with its procurement obligations.

Oracle Emea Ltd

This is a proprietary service. The audit was informed that the services provided by Oracle Emea are by way of a current enterprise agreement provided under a long standing contract. GIAS cannot be fully satisfied that An Garda Síochána has complied with its procurement obligations.

GIAS were informed of initiatives in the area of procurement, including the Executive Director of ICT engaging the services of external consultants "ICT Executive Focus" in the last 6 months, to assist with the drafting of new tenders and reviewing the detail of the upcoming OGP national framework. It is the view of GIAS that this exercise should be undertaken in conjunction with the Procurement Officer for An Garda Síochána who is based in the Finance Directorate.

The audit was also informed that it is intended that the Executive Director of ICT will review each area within ICT and the skilled resources required to operate each function. A roll out is planned for ICT to operate on a managed services (outsourced) basis but housed within an Garda Síochána. The first section for roll out will be the Shared Service desk. Tenders are expected to be invited before the end of April 2017 and the Department of Education and Skills 2006 Framework will be used.

Conclusion

GIAS are concerned that from our sample of 7 suppliers, 4 do not have a contract that has been opened up to tender competition for many years.

Payments in 2016 to these 4 suppliers represented 84% of the value of payments to the suppliers in the audit sample.

GIAS appreciate that procurement in the area of IT is complex and that the OGP frameworks may be deficient in covering the complexity of An Garda Síochána's IT service needs. The audit was informed that, all ICT skilled resources are being drawn from the Accenture contract 2009 whilst An Garda Síochána wait for the OGP National Framework to be completed. Even allowing for that, concerns were expressed by ICT management that the National Framework may not meet all the Garda requirements for ICT. It was also evident that the loss of skilled internal resources over a number of years has necessitated this buy-in of contract replacements.

The contracts viewed during the audit were generally for the provision of specialist staff by the contractors. Individual specialist staff have particular skills and abilities and accordingly, the rates charged to an Garda Síochána by the contractors vary. From time to time, these individual specialists are promoted or move to other jobs and are replaced by the contractor. This leaves an Garda Síochána vulnerable to expensive highly skilled contractor staff being replaced by less capable colleagues charged at the same rates. In discussions with ICT it was apparent to the auditor that ICT Management are aware of this risk and mitigate it by insisting on screening replacement contractor staff.

Recommendations

Priority 1

ICT management must ensure that public procurement obligations are complied with.

Priority 2

ICT management must continue to manage the risk of expensive highly skilled contractor staff being substituted by less qualified or less capable staff, while being charged at the same contract rates.

Future agreements on contractor rates must be properly documented.

Management Response

The resourcing of Garda ICT will always require a mixture of a cohort of permanent public servants supplemented by external technical expertise as required in order to maintain and support our current ICT estate as well as deliver the large number of ICT enabled projects set out in the Modernisation

and Renewal Programme. The permanent public servant cohort in ICT has been depleted by over 37% since 2008 due to reductions in staff imposed under the Employee Control Framework (ECF) and there has, of necessity, been an increasing reliance on external skilled resources. The ECF cap has now been removed and business cases for additional permanent staffing have been forwarded to the Human Resources Directorate. Fundamentally it is critical that Garda ICT has the skilled resources, both permanent and external as required, available with the necessary technical skills to ensure that our policing and national security systems are supported and available 24 x 7 for our operational resources.

The new Office of Government Procurement (OGP) framework for skilled resources is now available (as and from August 2017). Discussions with the Department of Public Expenditure & Reform (OGCIO) are in train to commence to re-tender all current services in a lot by lot process under the new framework commencing with the ICT Service Desk which is currently awaiting approval. All contracts entered into under the new framework will use the newly approved OGP format which was developed by OGP with the Chief State Solicitors Office.

ACKNOWLEDGEMENTS

Garda Internal Audit Section wishes to take this opportunity to acknowledge the support and assistance provided by the Mr Aeneas Leane, Superintendent Ryan and Mr Kieran Downey and all staff who participated in the audit by providing records, clarifications and guidance to the auditors in the course of their work.

Niall Kelly

Head of Internal Audit

Date: 31st August 2017

Annex I

Recording of contractor hours

Project Managers/Team Leaders (who are HEOs employed by An Garda Síochána) assign the time to be spent on each project and decide which contractor staff are assigned to each project. GIAS were advised that there was no written work plan held by the team leads (HEO) for the assignments.

The contractors use their own in-house systems (software or paper, depending on the contractor) to record their staff to log on / off and record the hours worked on specific projects. Contracting staff record their individual hours and submit this to their employer. On a monthly basis, this record is forwarded to ICT by the contractor.

With the exception of Accenture, contracted staff also record their time on their Project Time Analysis System (PTAS) which is similar to recording on the electronic time recording system.

An excel spreadsheet is provided once a month by the Project Manager in administration to the Senior Systems Analyst outlining total hours and days completed by each contractor together with PDF downloads from the electronic recording system which the contractor logs in and out of daily. This is used as a cross check to verify days completed in the month. The monthly invoice is calculated by multiplying the set rates assigned to each contractor by the number of days worked. The rate per contractor is input on an annual basis. Rates are negotiated between ICT and the contractors based on the skill set required for the role.

By recording their hours on the electronic system, in addition to their in-house records, the contracted staff provide a useful verification tool. GIAS recommend that this practice should be extended to all contracted staff.

Annex II

Observations from review of sample invoices

GIAS selected a sample of 18 transactions, to a total value of €12,479,476 for review. The transaction with the lowest value was €9,514 and the highest €7,205,709. The earliest invoice is dated 26 January 2016, for €7,205,709, and the latest 31 December for €250,397. There are 7 vendors in the sample; supplies include software licences, support and maintenance.

Payments to sampled vendors 2016

Vendor	Total paid 2016
ACCENTURE	9,625,791
COMPUTER ASSOCIATES PLC '	737,981
MICROMAIL	59,735
ORACLE EMEA LTD	937,150
PREMIER RECRUITMENT INT LTD	11,457
SOGETI IRELAND LTD	75,553
VANTAGE RESOURCES LTD	1,031,809
Total	12,479,476

Source – GIAS working papers

Accenture

Payments examined related to 3 sample invoices –

Item	Line Description	Payment	Payment Date
1	Garda IT Support & Maintenance 2016 (advance payment)	7,205,708.69	26-Jan-2016
2	Skilled Resources services costs Jan/March 2017	1,823,302.80	12-Dec-2016
3	Software Services	596,779.80	09-Dec-2016

GIAS reviewed the Accenture 2009 contract provided to the audit team by ICT which outlines a schedule of charges for 'Man day' rates based on a 7.5 hour day for different grades of skilled personnel. The 2009 contract which has been extended in 2016 outlines the list of skilled personnel required which covers 14 operational functions within ICT. Contract rates for 2016 were not outlined in the 2016 contract but were made available to GIAS on a spreadsheet. There was no documentary evidence to show how the revised 2016 rates were agreed between ICT and Accenture; GIAS were informed that the rates were verbally agreed between the Executive Director of ICT and Accenture. This is not best practice.

Separate Accenture contracts are in place for GNIB, AFIS, MI and PMO and Enterprise Architecture operations. Future audit work is likely to examine these.

Some Accenture personnel do not have an electronic system for recording their hours, i.e. there is no system in place at ICT to log days and hours completed on projects by each resource. They use handwritten timesheets; copies of which (for January 2016) were provided to GIAS and these outlined the contract hours, list of personnel and

Seirbhísí gairmiúla póilíneachta agus slándála a sholáthar le hiontaobh, muinín agus tacaíocht na ndaoine ar a bhfreastalaímid
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days billed as per the agreed contract monthly instalments. GIAS reviewed the January 2016 timesheet reconciliation as a sample transaction forming part of the €7.2m Accenture invoice paid in January 2016. Timesheets are approved by a Sergeant in IAS (Information Analysis Service). GIAS queried the workflow process for approving timesheets for each section through to IAS. There is no documented process in place and the audit noted no evidence of countersigning of timesheets to verify hours worked. We were advised that the Sergeant in IAS liaises verbally with the team leads if there are queries. GIAS consider the handwritten timesheets to be a much weaker system than the electronic recording system, as the latter provides much stronger evidence for the verification of hours worked on projects.

Additional costs were noted on the reconciliation for External SME, Management personnel and when queried GIAS were advised that Accenture don't charge extra for this. Accenture show this as providing added value. 'On call' charges when queried by GIAS were explained as annual fixed charges billed monthly by Accenture for level 3 'out of hours' support operations and database administrators. No back up documentation was available during the audit to support these charges.

An additional timesheet was selected for November 2016 for comparative purposes. It is noted that there were a large number of replacement personnel and promotions between the two periods selected. GIAS were advised that replacement contractors and promotions of individual Accenture staff are verbally agreed between ICT and Accenture. While GIAS appreciate that promotions and changes in personnel is a natural progression in the workplace, we are also concerned that there is potential for abuse; simply promoting Accenture personnel in order to claim a higher rate for the same skill set or transferring the more competent personnel to more lucrative contracts should not be accepted. GIAS is not asserting that Accenture are doing this but merely expressing a concern.

Computer Associates plc

On 5 April 2016 this vendor was made an advance payment of €737,981 in respect of maintenance services for the period 29 February 2016 to 27 February 2017. GIAS examined the invoice and noted that while it was certified for payment by ICT, an error was identified by Finance Directorate re the calculation of VAT on the invoice. This error was not identified by the certifiers in ICT. The error was immaterial and was below the total net of VAT. GIAS conclude that while the project managers check the elements of the invoice for which they have personal responsibility, in this instance nobody looked at the overall invoice. Despite this, GIAS are satisfied that invoices are being checked and missing the error was an aberration.

Sogeti Ireland Ltd

Sampled payments

Item	Line Description	Payment	Payment Date
1	March 2016 - Invoice Number 24715INV0928	15,670.20	17-May '16
2	July 2016 - Invoice Number 24715INV1191	14,391.00	15-Sep '16
3	August 2016 - Invoice Number 24715INV1272	9,514.05	27-Sep '16
4	October 2016 - Invoice Number 24715INV1443	19,987.50	08-Dec '16

5	December 2016 - Invoice Number 24715INV2211201601	15,990.00	08-Dec '16
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GIAS were informed that the service provided by Sogeti is delivered under a 2006 Department of Education Framework Agreement.

Sogeti personnel use the Electronic Time Recording system in addition to their own timesheets for recording their hours worked. While for items 4 and 5, timesheets together with reconciliations to the electronic system were available, in respect of items 1 to 3 there was no printout to verify the contractor timesheets.

Vantage Resources

Between 31 March and 8 December, 2016 €2.9m was paid to Vantage Resources. The audit sample has a value of €1m:

Sampled payments

Item	Line Description	Payment	Payment Date
1	IT. AN GARDA SIOCHANA	176,140.98	12-May-2016
2	IT. AN GARDA SIOCHANA	68,408.97	12-May-2016
3		221,837.08	15-Sep-2016
4		21,700.40	15-Sep-2016
5	VS-16349-11-16	293,324.25	08-Dec-2016
6	INV NO VS-16350-12-16	250,397.25	08-Dec-2016

In respect of items 2 and 3, GIAS were not provided with a complete set of time sheets. Overall, GIAS is satisfied that the invoices are being checked and there is adequate evidence to support the hours being charged for.

Annex III

Vendor – Accenture

Expenditure - 2016

Project Desc	Balance
	307,181.21
	826,985.26
	9,402,272.53
	3,543,922.48
	42,537.21
	1,311,494.88
	1,601,405.88
	2,118,742.65
	1,026,807.61
	58,117.50
	146,851.86
	16,516.75
	3,999,999.36
	1,491,112.80
	365,297.45
	335,409.63
2016 TOTAL EXPENDITURE	26,594,655.06

Source ICT

Annex IV - 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 3 issues under review as this represents **low risk**.

Schedule of Records - ICT Directorate Payment Process

Requester Name:							File Re: FOI - 000503-2017		
Page No	Description of document	Deletions	Relevant Section of FOI Acts	Reason for decision	Person(s) Consulted	Objections Yes/No	Decision Maker's decision		
1 to 2	Audit Report	Nil	N/A	N/A	N/A	N/A	Release		
3	Executive Summary	1	Part1(n) Schedule 1	Out of Scope	N/A	N/A	Partial Release		
4 to 7	Audit Report	Nil	N/A	N/A	N/A	N/A	Release		
8	Project Management	1	Part1(n) Schedule 1	Out of Scope	N/A	N/A	Partial Release		
9 to 16	Audit Report	Nil	N/A	N/A	N/A	N/A	Release		
17	Sampled Payments	1	Part1(n) Schedule 1	Out of Scope	N/A	N/A	Partial Release		
18	Project Description	1	Part1(n) Schedule 1	Out of Scope	N/A	N/A	Partial Release		
19	Categorisation of Audit Findings	Nil	N/A	N/A	N/A	N/A	Release		
		Total number of pages				19			
		Total number of pages for full release				15			
		Total number of pages for partial release				4			
		Total number of pages being withheld				0			