

Schedule of Records - Clare Division

File Re: FOI-000047-2021

Requester Name:

| Page No | Description of document | Deletions | Relevant Section of FOI Acts | Reason for decision | Decision Maker's decision |
|----------|--|-----------|------------------------------|----------------------|---------------------------|
| 1 | Review Audit Report- Clare Division November 2020 | Nil | | | Grant |
| 2 to 3 | Introduction | 1 | Section 37 | Personal Information | Grant |
| 4 to 5 | Recommendation 1 - Fuel Invoices | 0 | | | Grant |
| 6 | Recommendation 2 - Impress Account | 0 | | | Grant |
| 7 | Recommendation 3 - Divisional Procurement | 0 | | | Grant |
| 8 | Recommendation 4 | 1 | Part 1(n) of Schedule 1 | Out of Scope | Refused |
| 9 to 11 | Recommendation 5 - Travel & Subsistence | 4 | Part 1(n) of Schedule 1 | Out of Scope | Part-Grant |
| 12 | Recommendation 6 - Absence & Attendance | 2 | Section 37 | Personal Information | Part-Grant |
| 13 | Recommendation 7 - Resource Allocation & Deployment | 1 | Part 1(n) of Schedule 1 | Out of Scope | Part-Grant |
| 14 to 15 | Recommendation 8 | 2 | Part 1(n) of Schedule 1 | Out of Scope | Refused |
| 16 to 17 | Recommendation 9 | 2 | Part 1(n) of Schedule 1 | Out of Scope | Refused |
| 18 to 19 | Recommendation 10 - Official Vehicles/Mountain Bikes | 2 | Part 1(n) of Schedule 1 | Out of Scope | Part-Grant |

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|----------|---------------------------------------|---|-------------------------|----------------------|------------|
| 20 to 21 | Recommendation 11 | 2 | Part 1(n) of Schedule 1 | Out of Scope | Refused |
| 22 to 23 | Recommendation 12 | 2 | Part 1(n) of Schedule 1 | Out of Scope | Refused |
| 24 to 25 | Recommendation 13 - Section RTA 1994 | 0 | | | Grant |
| 26 to 27 | Recommendation 14 | 2 | Part 1(n) of Schedule 1 | Out of Scope | Refused |
| 28 | Recommendation 15 | 1 | Part 1(n) of Schedule 1 | Out of Scope | Refused |
| 29 | Recommendation 16 - Prompt Payments | 0 | | | Grant |
| 30 to 31 | Recommendation 17 - Non-Public Duties | 0 | | | Grant |
| 32 to 34 | Recommendation 18 - Overtime | 0 | | | Grant |
| 35 to 36 | Recommendation 19 | 2 | Part 1(n) of Schedule 1 | Out of Scope | Refused |
| 37 to 38 | Recommendation 20 | 2 | Part 1(n) of Schedule 1 | Out of Scope | Refused |
| 39 | Recommendation 21 | 1 | Part 1(n) of Schedule 1 | Out of Scope | Refused |
| 40 | Acknowledgments & Sign Off | 1 | Section 37 | Personal Information | Part-Grant |

Review Audit Report

Clare Division



November 2020

Garda Internal Audit Service – Review Audit Clare Division

Introduction

This report represents a review audit of the of the management and control systems applied by the Clare Division. The Review Audit examines how the agreed recommendations of the Audit Report dated October 2019 were implemented in order to mitigate the risks identified and provide the necessary assurance to management on the adequacy of the systems of Internal Control.

Offices Examined

[REDACTED]

Original audit testing was undertaken at the Divisional and District Headquarters in Ennis and the District Headquarters in Kilrush. Due to Covid 19 travel restrictions, this review audit was conducted remotely.

As part of this review a questionnaire, drawn up by Internal Audit, was completed by local Garda management which detailed the changes implemented on foot of the recommendations from the original audit report.

Review Audit Opinion

Garda Internal Audit Service can provide **reasonable assurance** that the systems of Internal Control within the Clare Division are adequate.

The Divisional Officer has reported satisfaction with progress in implementing recommendations. Based on the improved controls, GIAS has reduced the risk levels and will continue to monitor implementation and oversight in the Clare Division and other Divisions.

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The improvements in processes highlighted by the Divisional Officer both in responding to our review questionnaire and in the Inspection and Review Reports provided to GIAS are noted. While the COVID 19 pandemic has reduced the ability of GIAS to undertake on-site visits, the Clare Division will be subject of further audit in due course.

GIAS is also aware that a number of the areas of lower risk are dependent on progress in the Garda organisation with regard to developing or updating policy.

The one **High Risk** issue outstanding at the conclusion of the original Audit, has been reduced to medium risk.

Summary of the Recommendations of the October 2019 Audit Report together with an Update on Implementation:

Originally Considered **High Risk and now **Medium Risk****

1. Fuel Invoices.

Recommendations from Original Audit

Priority 1

1. In Ennis District, all vehicles should have logbooks in use to record the daily use of any vehicle, the driver, accompanying passengers, duties undertaken, whether any maintenance was incurred, fuel purchased, etc. Garda Code 22 refers.

Priority 2

1. The driver has the responsibility for completing the record of vehicle use accurately under the appropriate headings and at the conclusion of each tour of duty.
2. Appropriate columns should be totalled on the 1st of each month for the previous month and entered after the last entry for the month. Certificates of petrol and oil usage should be attached to the log sheet on the 1st of each quarter.
3. Forms A.62 and A.43 should be completed and forwarded to the District Officer at the end of each month. The District Officer should have a process

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in place for the reconciliation by Garda Staff of these records. Instructions from the Director of Finance and Code 35.60(2) (c) refer.

Update in Relation to Issue

Ennis District have now introduced Logbooks in all Official Vehicles and these are being completed as required. Supervisory Sergeants in both Ennis and Kilrush Districts are monitoring this as an ongoing basis. Members are reminded of their responsibilities during pre-tour briefings. A Clerical Officer has been assigned responsibility for the reconciliation of fuel receipts against log books and invoices received from fuel providers on a monthly basis.

Originally Considered Medium Risk now Low Risk

2. Imprest Account

Recommendations from Original Audit

Priority 2

1. A procedure should be in place to facilitate scrutiny of the Divisional / District expenditure reports circulated by the Executive Director of Finance and Services.

Priority 3

1. All public monies received should be forwarded to the District Officer promptly in accordance with Code (F) 1.24.
2. GIAS recommends that consideration be given to procuring ‘date received’ and ‘paid’ stamps for use on the outgoing and incoming payments/invoices and correspondence.

Update in Relation to Issue

Management reports are circulated by the Divisional Officer and scrutinised and reconciled against returns for relevant roster period and month. All expenses in respect of Travel and Subsistence are returned to the Divisional Office on a monthly basis and are monitored at each weekly briefing. Public monies are forwarded to the District Officer promptly. All claims for payment are forwarded to the appropriate section for prompt payment. ‘Date received’ and ‘Paid’ stamps were procured and now in use by both District Finance Officers.

3. Divisional Procurement

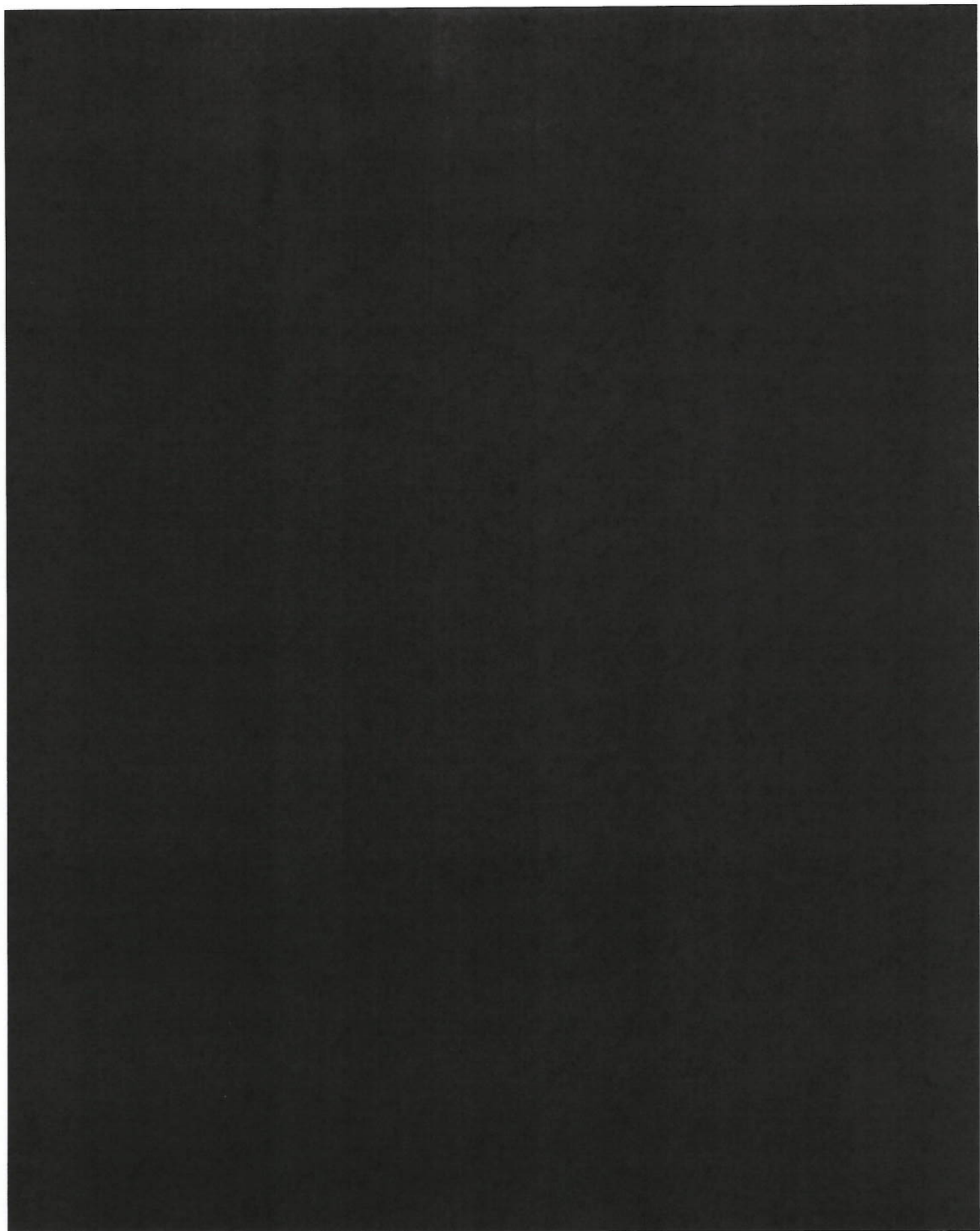
Recommendations from Original Audit

Priority 2

1. Any issues regarding the quality / level of service experienced in a current service should be referred to the Divisional Procurement Committee. This should be done well in advance of the tendering process so that these issues can be addressed in consultation with Procurement Section, Garda Headquarters.
2. Procurement should be dealt with in accordance with Code Regulations (F) 2.
3. Any matters of concern arising from scrutiny of the Divisional financial reports, where contracted services are in place, should be brought to the attention of the Committee.

Update in Relation to Issues

Divisional Contracts are in place and all queries are monitored by the Divisional Procurement Committee. The vast majority of purchasing is controlled centrally by Procurement Section, Garda Headquarters. Small non-recurring items are purchased locally and paid from the District Imprest account. The appropriate financial sanction is obtained prior to any purchase being made. In emergency cases when items have to be purchased locally, the retrospective financial sanction is always obtained.



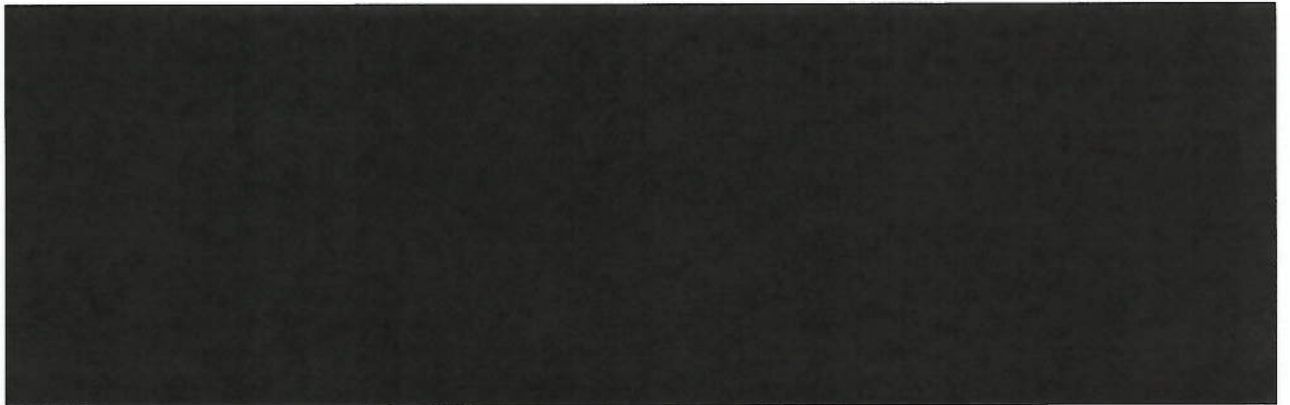
5. Travel and Subsistence

Recommendations from Original Audit

Priority 2

Shannon Airport:

1. Regarding the claiming of Subsistence Allowance at Shannon, a review should be carried out by the Divisional Officer to determine whether conditions are still such to warrant subsistence claims.
2. In any case, a concession granted when Shannon airport was in its infancy and when both Garda and Immigration management was very different is overdue an examination. HR&PD should be requested to consider the appropriateness of including this for review on the Garda Industrial Relations agenda.



Priority 2

1. Official signed subsistence allowance forms (FMS 2 and any alternative in place for Garda Staff) must be attached where subsistence rates are claimed.

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2. Copies of the member's A85 and evidence of the duty / travel undertaken should be attached to Travel and Subsistence as this represents practice.
3. Where various visits to different locations take place, the A61 Route sheet must be attached to all claims.
4. [REDACTED] "Where public transport is available at a cheaper rate than the motor travel rates applicable to the vehicle in question and no serious loss of time is involved, the actual cost of the alternative means of travel only will be claimed'.

Priority 3

1. Claim forms should be appropriately signed. District Finance Officers should not hesitate to query claims, distances travelled or to return illegible or incomplete forms to members for correction.
2. Correction fluid should not be used on any official documents and errors should be neatly crossed out and initialled.
3. Supervising members should ensure that claims are submitted without delay in order to avoid claims being carried forward to the next Roster.

The necessity for Subsistence claims by members at Shannon Airport was given consideration by the Divisional Officer during a review of the Shannon Airport Security Operation. Under this review, consideration was given to the permanent transfer of Garda members to Shannon Airport. Overtime spent versus full time equivalents has indicated that overtime spend is more prudent at this time.

No request has been made to HR&PD for a review of Shannon Airport to be included on the Garda Industrial Relations Agenda.

GIAS notes that the Overtime (budget €55k) and T&S (€3K) allocations for Shannon as per Inspection & Review reports for 2020, are being maintained within budget.

Ennis District

Copies of members A'85's and evidence of duty/travel being taken are attached to all Travel and Subsistence claims. Route sheets are not currently being utilised in Clare Division at present. Local management are to review this practice.

All claims by members are being signed by the appropriate supervisor, the use of correction fluid has now ceased. All claims are being submitted in a timely manner and any queries in relation to claims are being queried by the District Finance Officer.

6. Absence and Attendance

Recommendations from Original Audit

Priority 2

1. Management should remind members and supervisors to ensure consistency within Division with regard to the completion of SR1 Forms.
2. Management should seek official training for the SAMS Administrator.
3. In relation to [REDACTED] long-term sick mentioned above, this case should be reviewed by senior management and the Chief Medical Officer with a view to an early return of the member to duty.

Update in Relation to Issues

The SAMS administrator is yet to receive formal training, however a request for training has been submitted to HR&PD. Members are now completing SR1 forms correctly and are submitted in a timely manner. [REDACTED] who remained on long term sick leave has not retired on medical grounds.

GIAS Note: As a general principle, and to ensure that members are facilitated in a planned return to employment, GIAS recommends that long term absences are subject to regular management review and consultation with the Garda Occupational Health Department.

7. Resource Allocation & Deployment

Recommendations from Original Audit

Priority 2

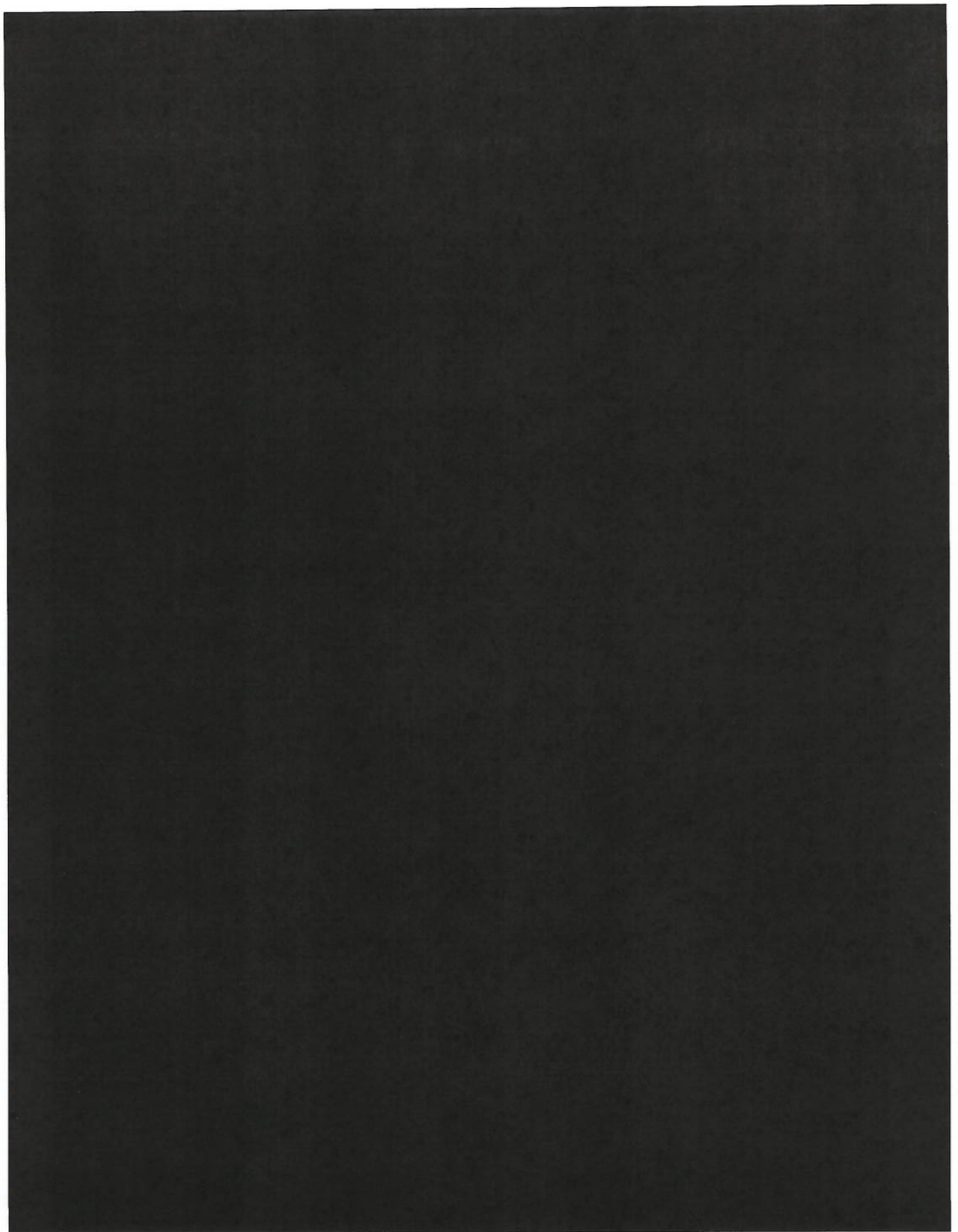
1. Consideration should be given to ensuring the maximum number of Gardaí are assigned to front-line policing duties with “direct contact with the public”.
2. Administrative roles should be undertaken by administrative staff to the fullest extent possible to allow Garda Members to be redeployed from non-operational posts to perform high visibility policing roles.
3. 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 programme of transformation and to relieving the administrative burden on management.

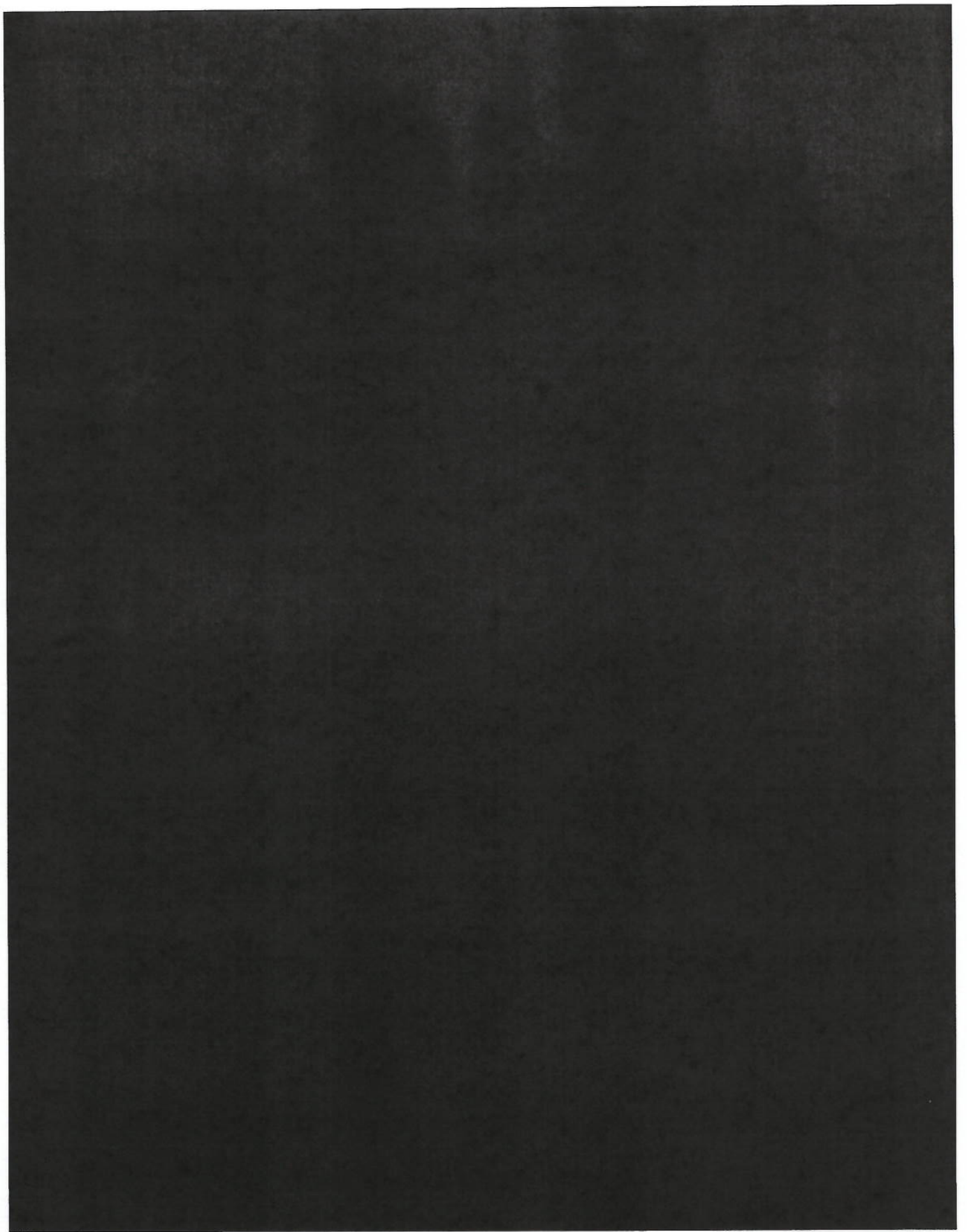
Update in Relation to Issues

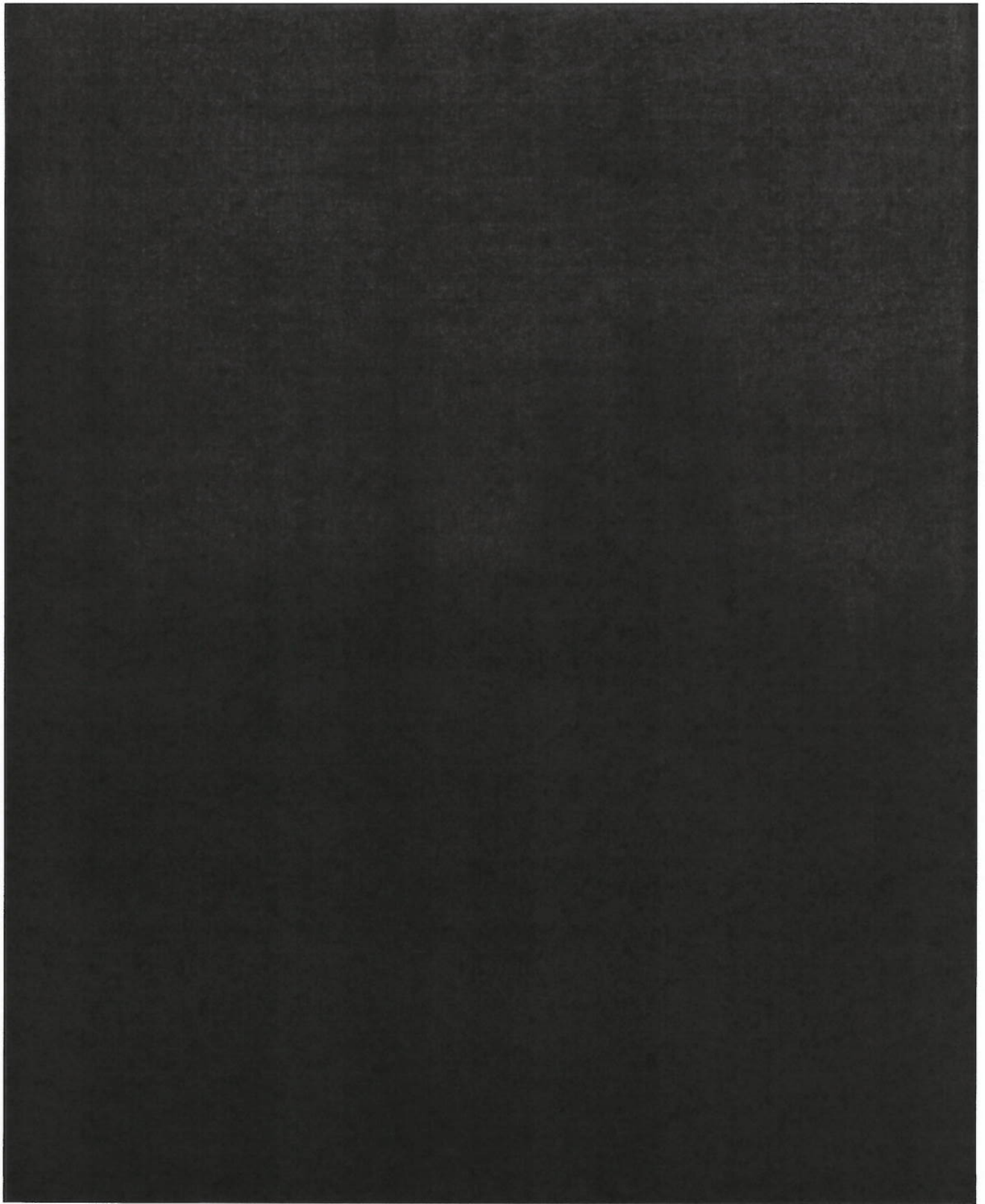
Garda Staff have made requests for training through One Learning, with several courses having been availed of by many Garda Staff attached to the Clare Division. The maximum number of Garda members have been reassigned from administration duties to front line policing duties.

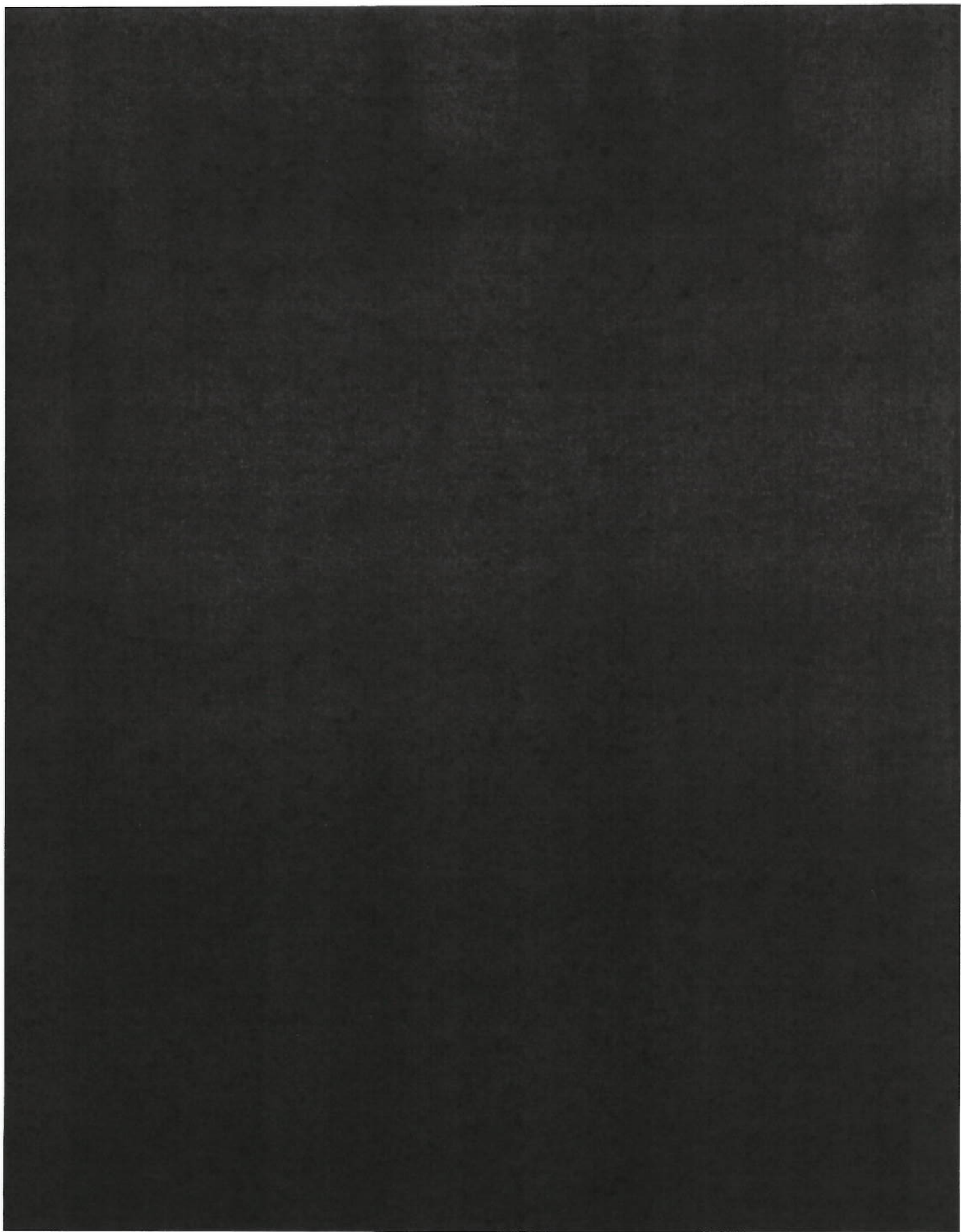
GIAS notes the current strength of the Division is 363 personnel, which includes 231 uniformed members and 44 Garda Staff.











10. Official Vehicles/Mountain Bikes

Findings from Original Audit

Priority 2

1. Driver training should be monitored at Divisional level and any shortcomings escalated to senior management.
2. In Kilrush District, members should receive training on use of the Garda bicycle.

[REDACTED]

Priority 3

1. Ennis should consider making application for a replacement bicycle.
2. Record (Log) Books should also be introduced to record the use of mountain bikes, repairs etc.

Update in Relation to Issues

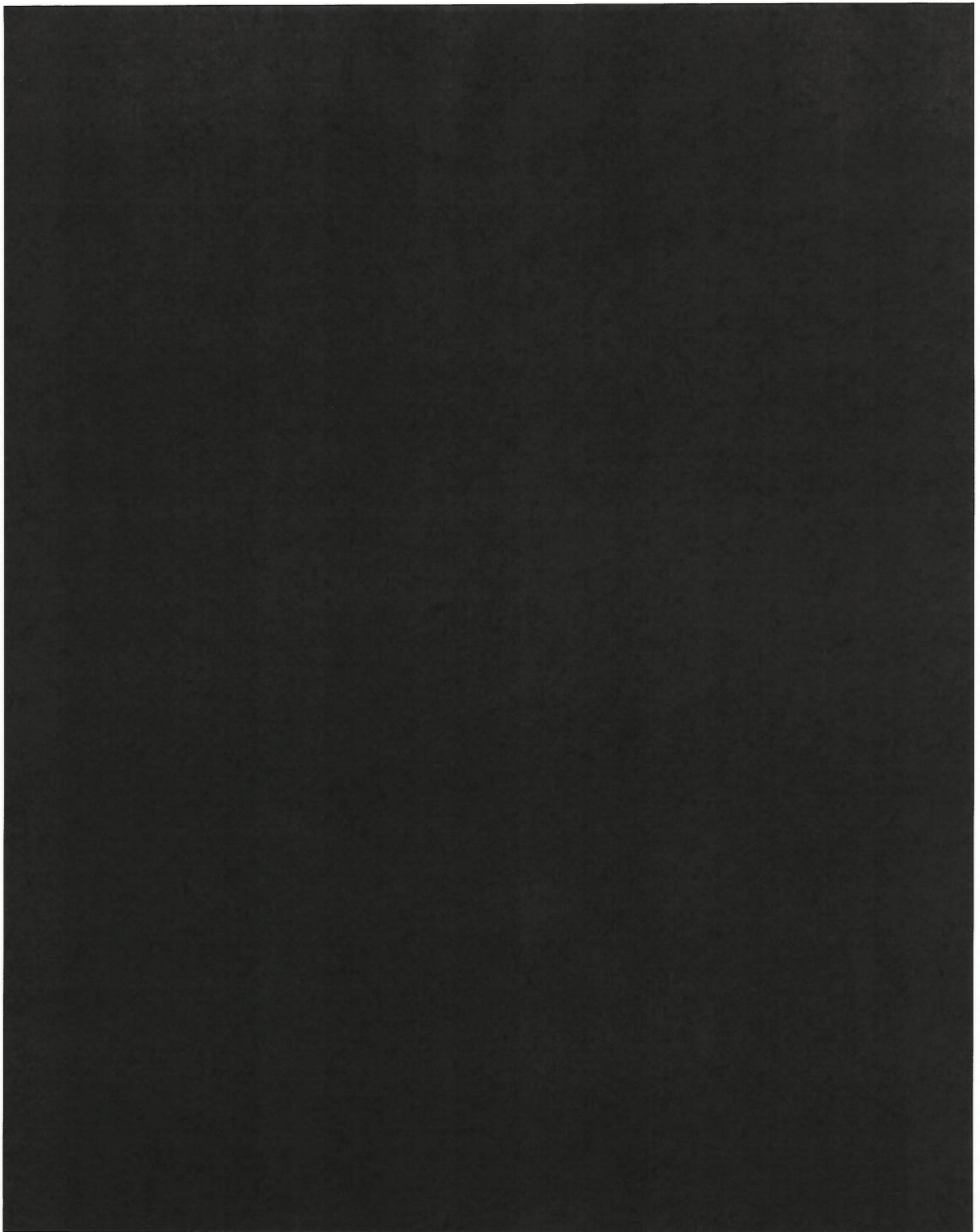
Driver training is being monitored in the Clare Division, when the needs arises, the relevant driver training courses are being availed of by the Garda Driving School. All members who utilise the Garda bicycle have now received the relevant Garda training course. [REDACTED]

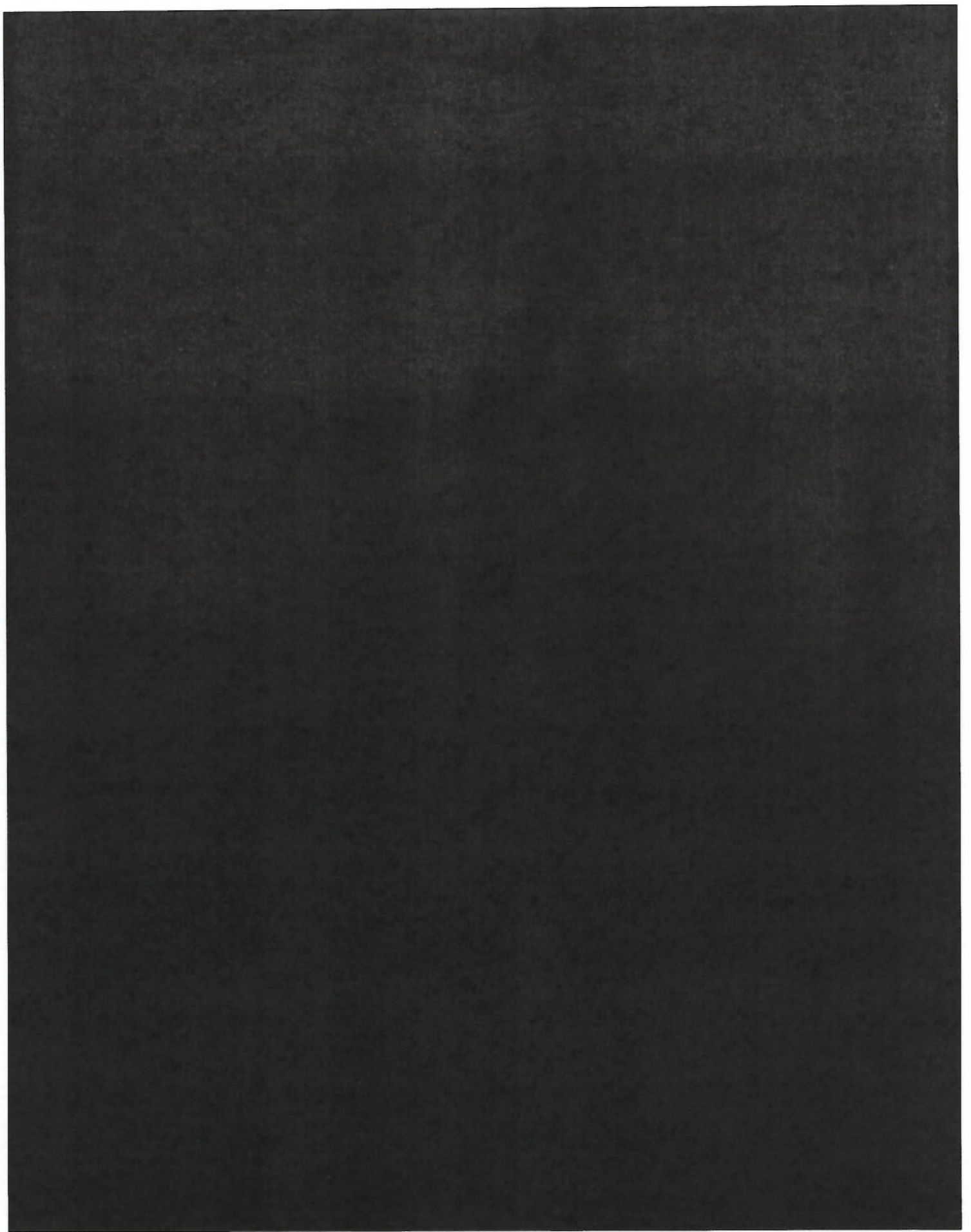
[REDACTED]

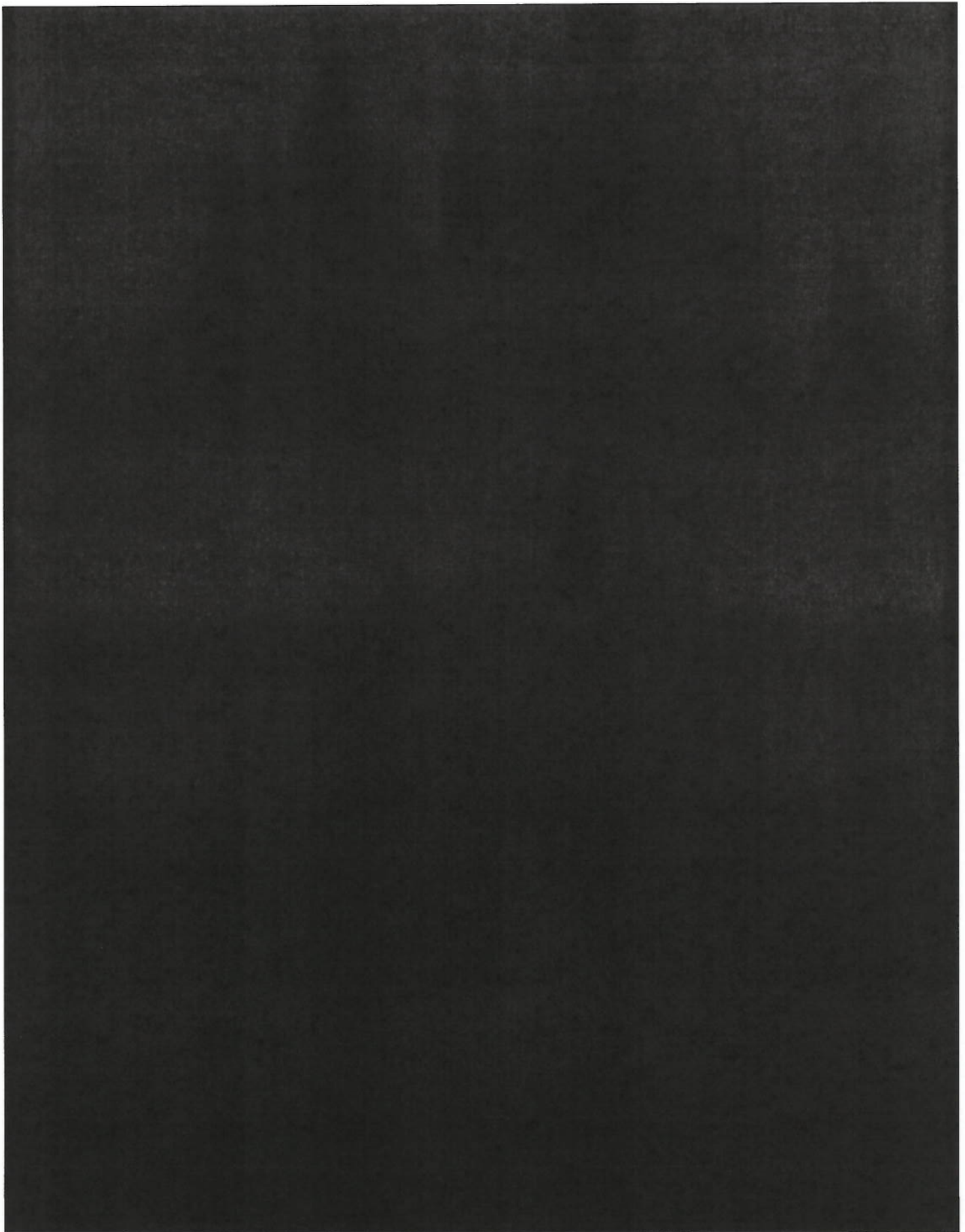
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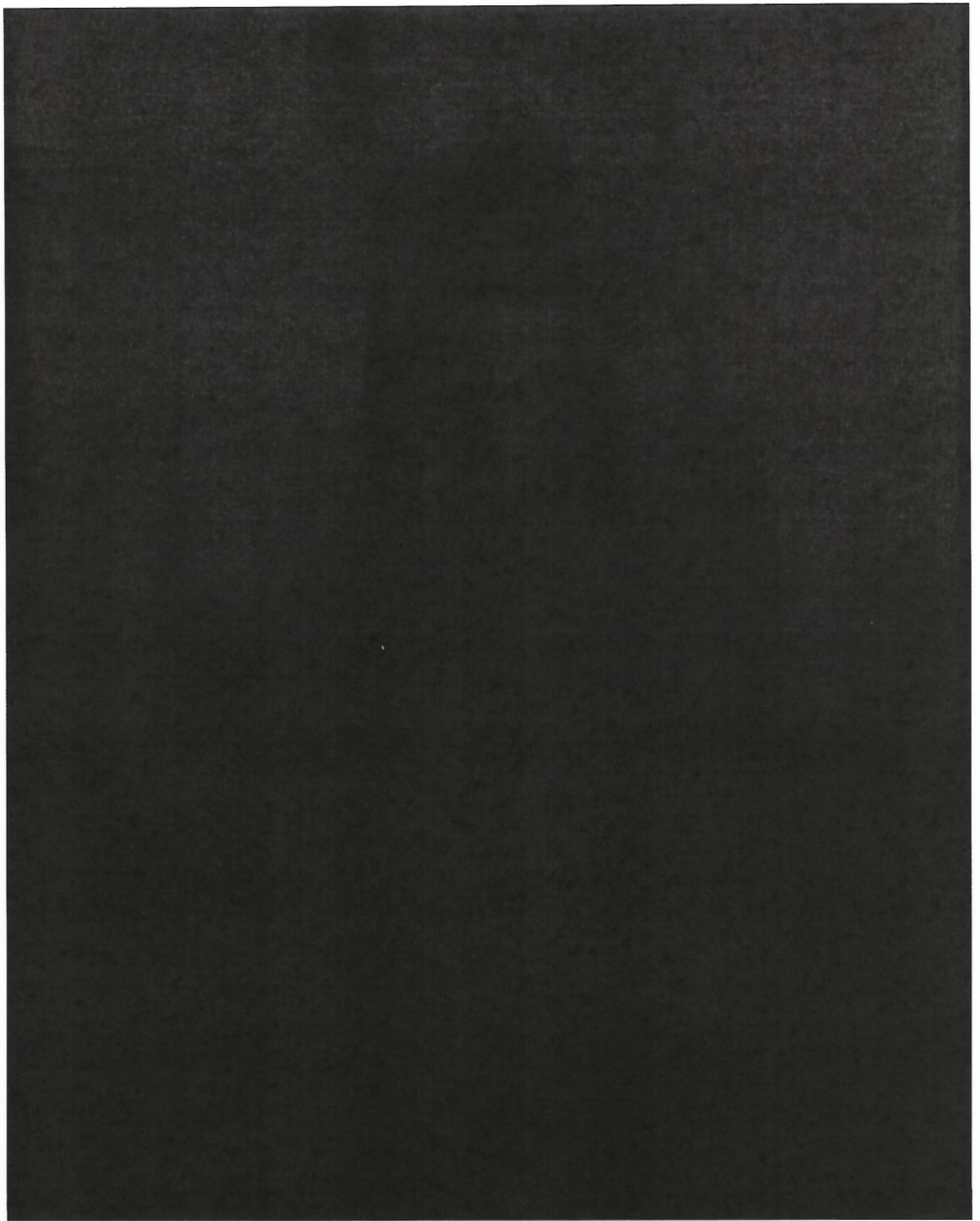
An application for a replacement bicycle has been submitted on behalf of the Ennis District. Allocation of same is outstanding. Kilrush District has introduced Logbooks for use with Garda bicycles. While this has not been introduced in Ennis District, the Divisional Officer is to issue correspondence on this matter.

GIAS Note: GIAS welcomes the introduction of Log Books to record use and maintenance of Garda mountain bicycles. As well as use, it is a useful record of high visibility policing undertaken in the area.









13. Section 41 RTA 1994

Recommendations from Original Audit

Priority 2

1. The Divisional Procurement Committee should continue to discuss the renewal of the contract and ensure that any issues of concern are raised with the Procurement Office, Garda Headquarters, and are dealt with in advance of the expiry of the contract in 2019.

Priority 3

1. Verification should continue to be undertaken at Divisional level to ensure correct fees are charged in all instances. Records of disposal and destruction should all be provided to the Division.

Update in Relation to Issues

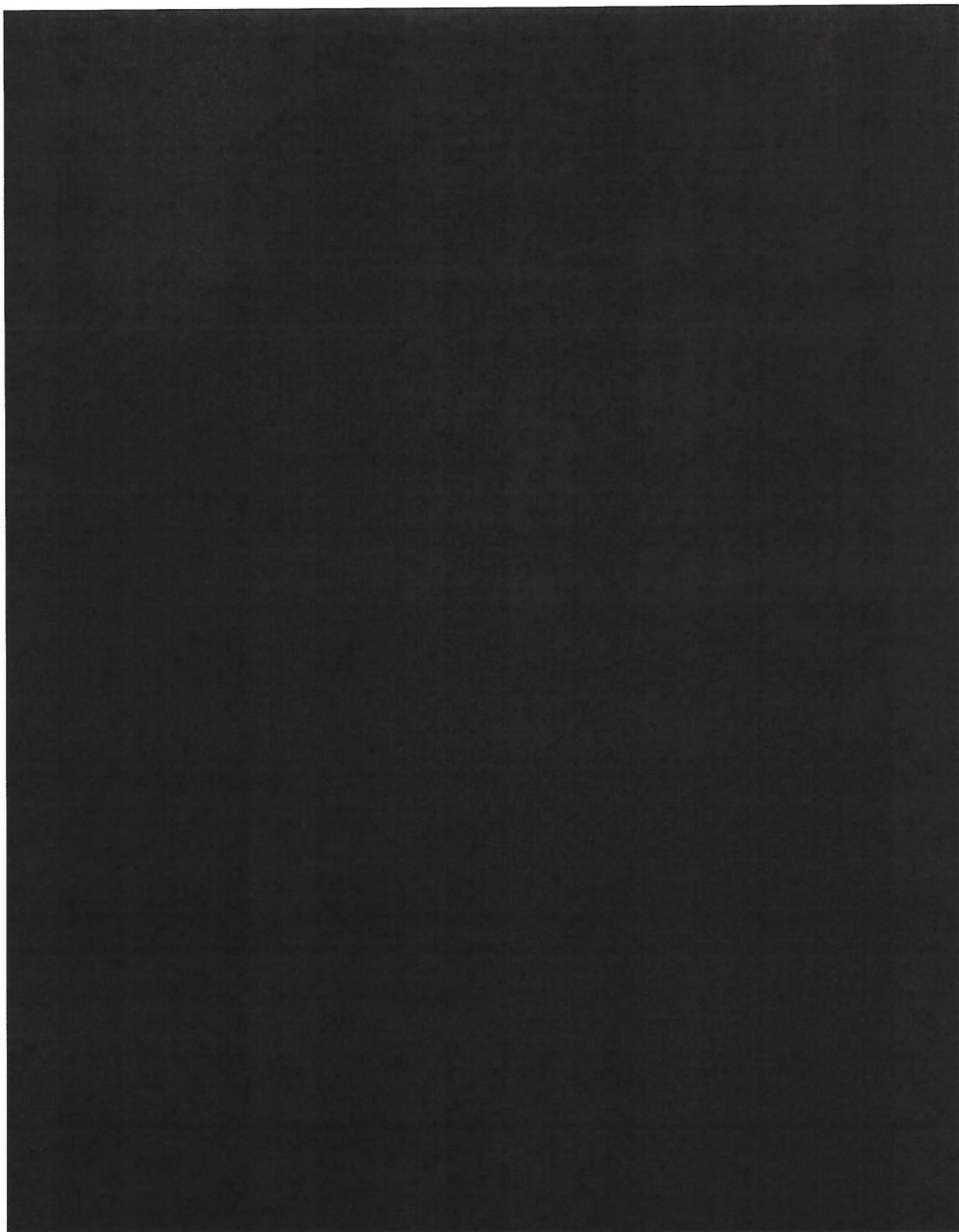
Under the new Garda Operating Model, Clare and Tipperary Division are due to amalgamate to become one large Division. As the Divisional Towing contract is due for renewal, discussions have commenced between both Divisions for a new tender to be put in place for the new Clare-Tipperary Division.

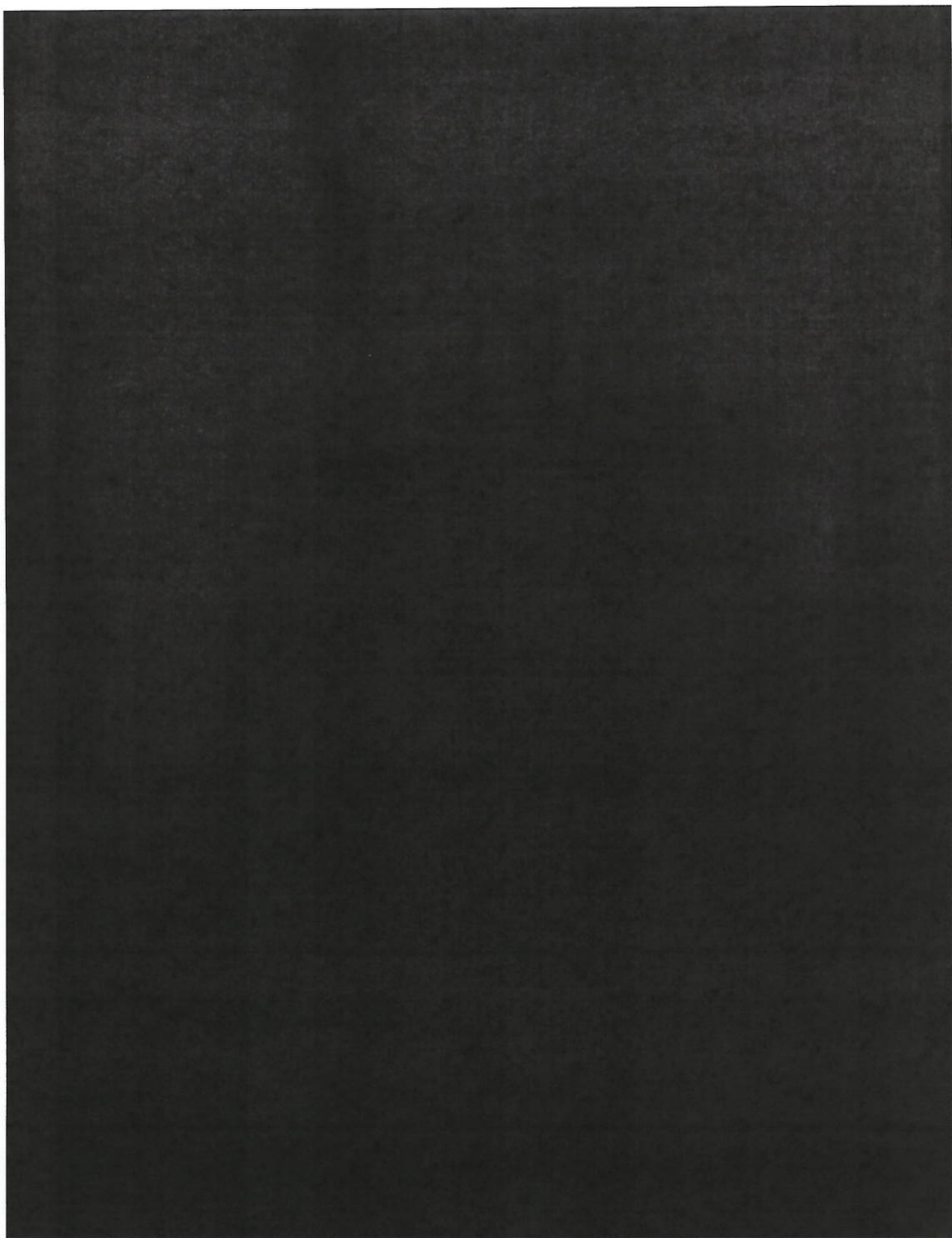
All records of disposal and destruction of vehicles are forwarded and retained by the Divisional Officer in Ennis. Routine checks are made to ensure the correct fees being charged in all instances.

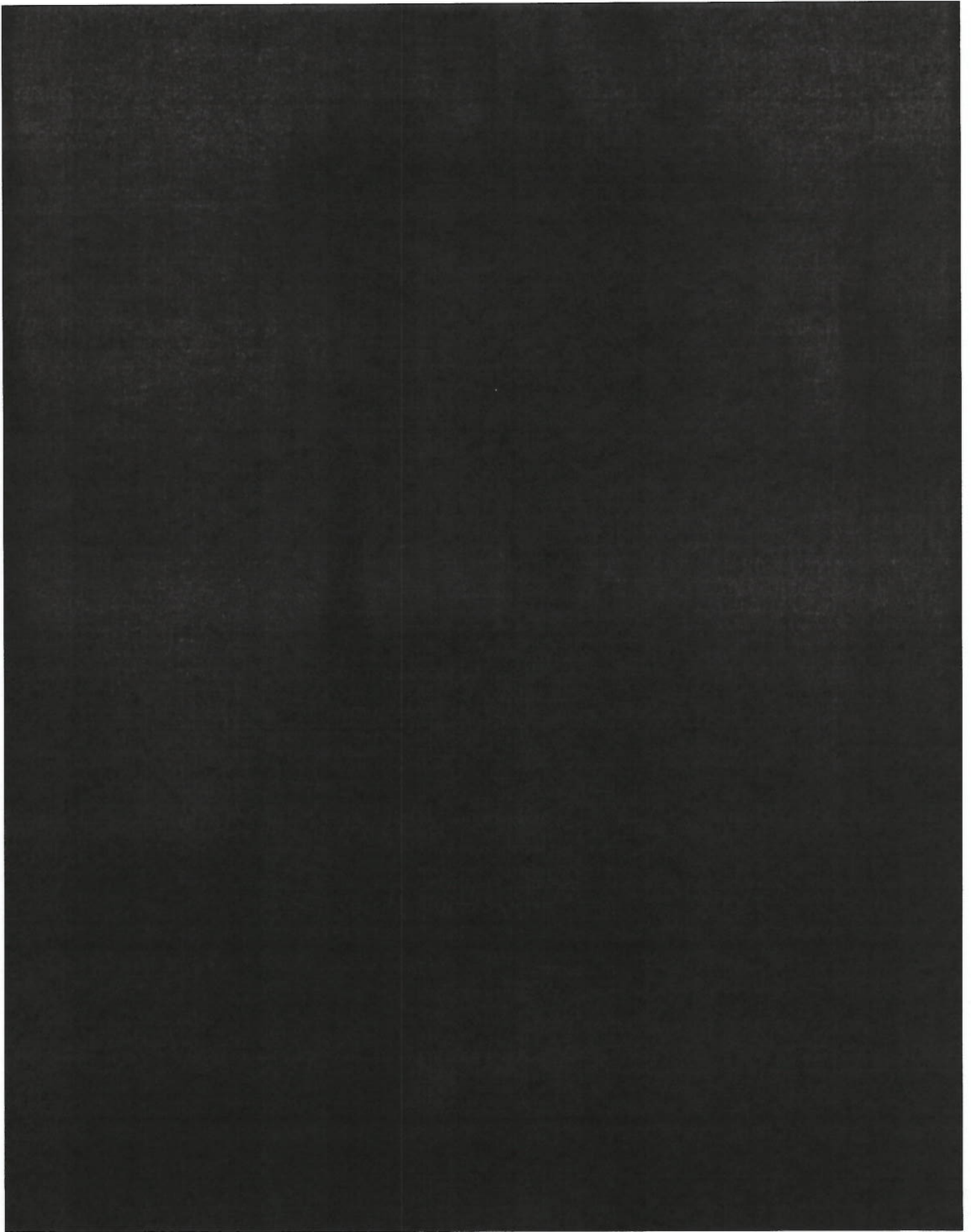
GIAS note: With the combining of the two Divisions, it is important for the respective Divisional Procurement Committees to combine knowledge and

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previous experience and liaise with Procurement, GHQ, so that the best interests of the new Division are delivered within the new contract.







Originally Considered **Low Risk**

16. Prompt Payments

Recommendations from Original Report

Priority 3

1. Divisions and Districts are reminded to make every effort to ensure that all suppliers are paid within the 15-day deadline.

Update in Relation to Issue

The 15 day deadline for suppliers to be paid is being strictly adhered to in the Clare Division.

17. Non-Public Duty

Recommendations from Original Audit

Priority 3

1. Divisional Officer should ensure that there is a clear and efficient procedure in place, which is consistently applied across the Division.
2. Best practice is to ensure that where the original FMS2 forms in respect of Non-public duty are being stored with the rest of the District forms for T&S, a copy (clearly marked) of the members claim form is placed in the Non-Public Duty file for cross reference purposes.
3. Organisations are required to give advance notification to allow suitable planning and the application for sanction from the Director of Finance.
4. Supervisors should be reminded of their responsibilities to ensure compliance with procedures, and to remind their units that the A85 and related T&S claim is submitted on time at the end of the roster in which the non-public duty was undertaken.
5. A17's and sanctions must be retained on file (paper or electronic) and available for audit and reference purposes.
6. Applications and approvals to undertake overtime should be attached to all non-public duties files.

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Update in Relation to Issues

Clare Division has now implemented a clear and efficient procedure in relation to Non-public duty. All claims pertaining to non-public duty are now clearly marked and filled in a separate folder to standard District claims. All A85's and T&S claims are being submitted on time at the end of the roster in which the non-public duty was undertaken.

Both paper and electronic copies of Form A17 are being retained in Clare Division. All applications for overtime and approval for same is being attached to all non-public duty files. Organisations have been advised of the correct notice that needs to be given to An Garda Síochána so as to allow for the correct planning and sanction from the Director of Finance.

GIAS recommends that, as part of the development of the new Divisional Business Services and the implementation of process standardisation within the ECM, the procedures for the management and oversight of non-public duty are clearly documented and compliance is ensured.

18. Overtime

Recommendations from Original Audit

Priority 3

1. Overtime expenditure must continue to be closely monitored by Divisional management.
2. Prior approval for overtime hours should continue to be strictly controlled and overtime available on application for operational reasons, with administrative overtime curtailed and only sanctioned in exceptional circumstances.
3. District Officers should identify the factors that influence the level of overtime in their Districts. These may include:
 - a) Security and urgency of tasks required and fluctuations in workloads.
 - b) The experience and training needed for a specific task.
 - c) Alternative methods other than overtime work.
 - d) An assessment of the workload to determine resource requirements and action plans prepared to meet temporary human resource requirements.
 - e) Decisions to use overtime instead of its alternatives supported by a cost-benefit analysis.
 - f) Evidence of considering the appropriateness of charging for Non Public Duty at events.

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- g) Where possible, under-utilised employees should be temporarily allocated to areas where overtime has to be performed, with a view to alleviating work pressure.
- 4. Overtime sanctions should be attached to the Form A.85. Advance Application for Overtime (available on Portal) should be completed by members and approval signed by supervisor/Superintendent.
- 5. All Time Off in Lieu details should be recorded on the reverse side of Form A85 and signed/certified by a supervisor.
- 6. Correction fluid should not be used on official forms. The member and/or District Finance Officer should initial amendments where errors are corrected, as appropriate.
- 7. The District Finance Officer should not hesitate to query claims or to return illegible or incomplete forms to members for correction or clarification.

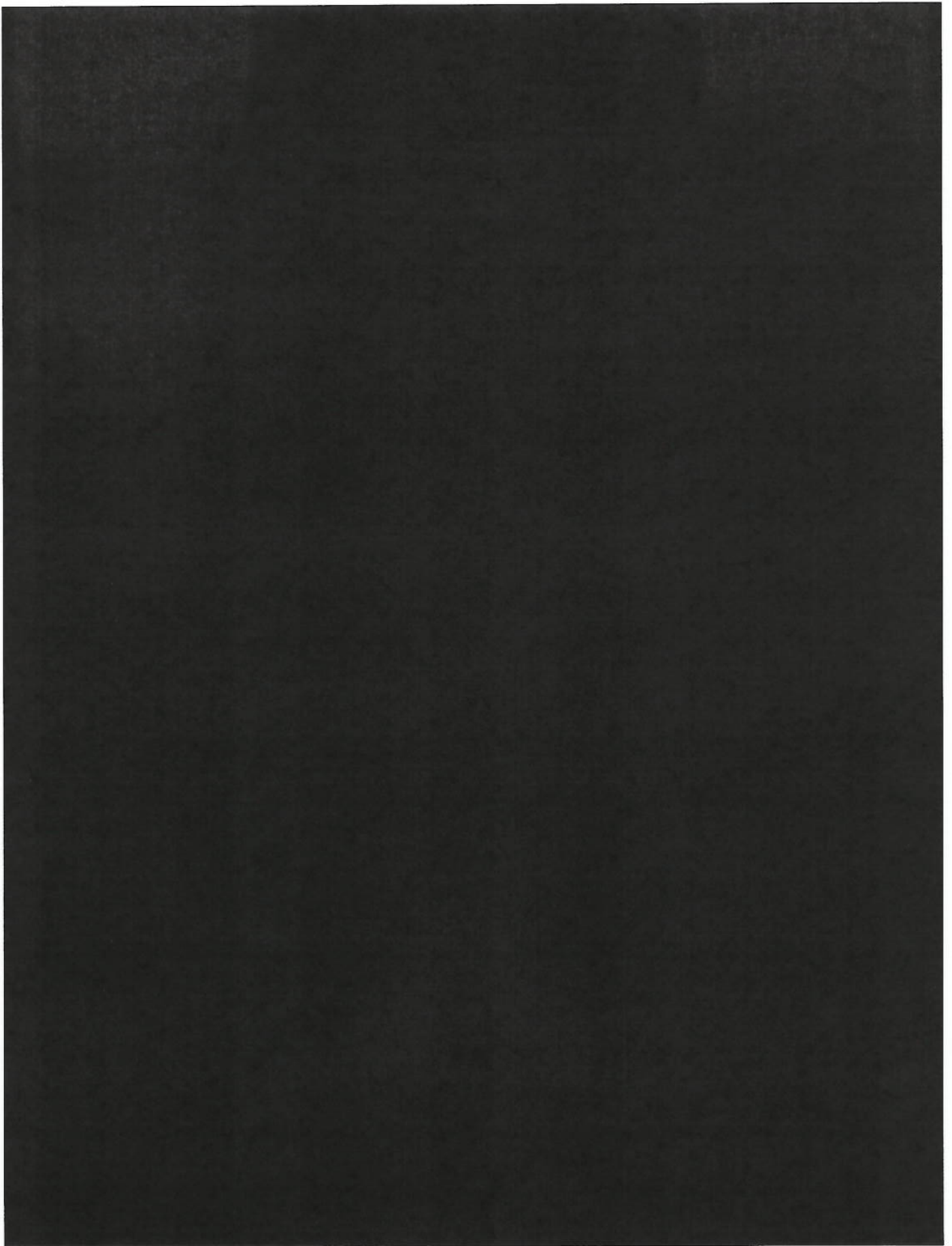
Update in Relation to Issues

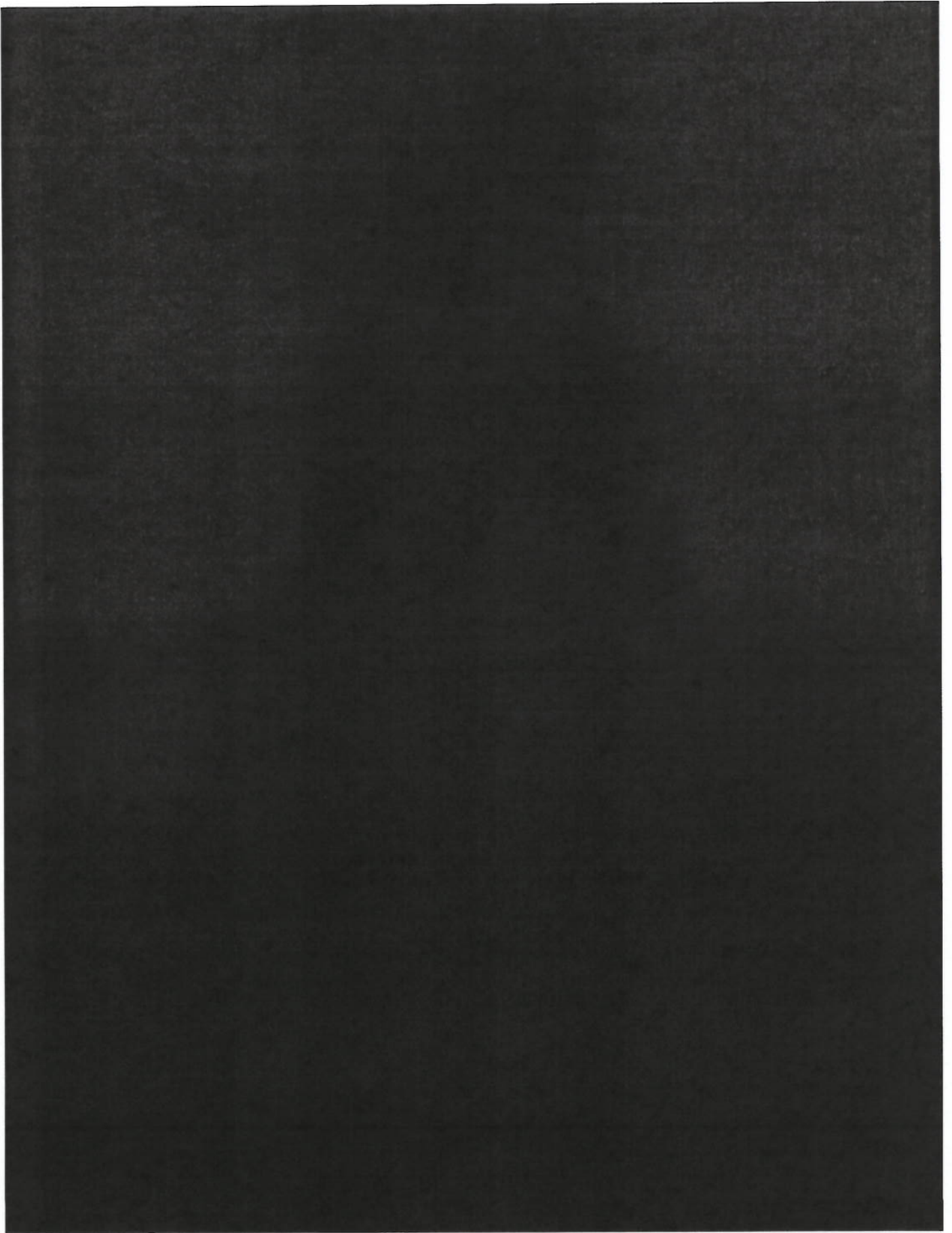
Divisional budgets and overtime spends are monitored closely and are an item agenda on both Divisional and District PAF meetings. This allows for Divisional and District officers to have strict control over overtime spend. The Divisional management team are satisfied with overtime spend on operational matters. District Officers have observed the factors that influence overtime spend, these are the requirement of members to attend court sittings on rest days, security operation at Shannon Airport and the reduction on manpower levels in some stations within the Division.

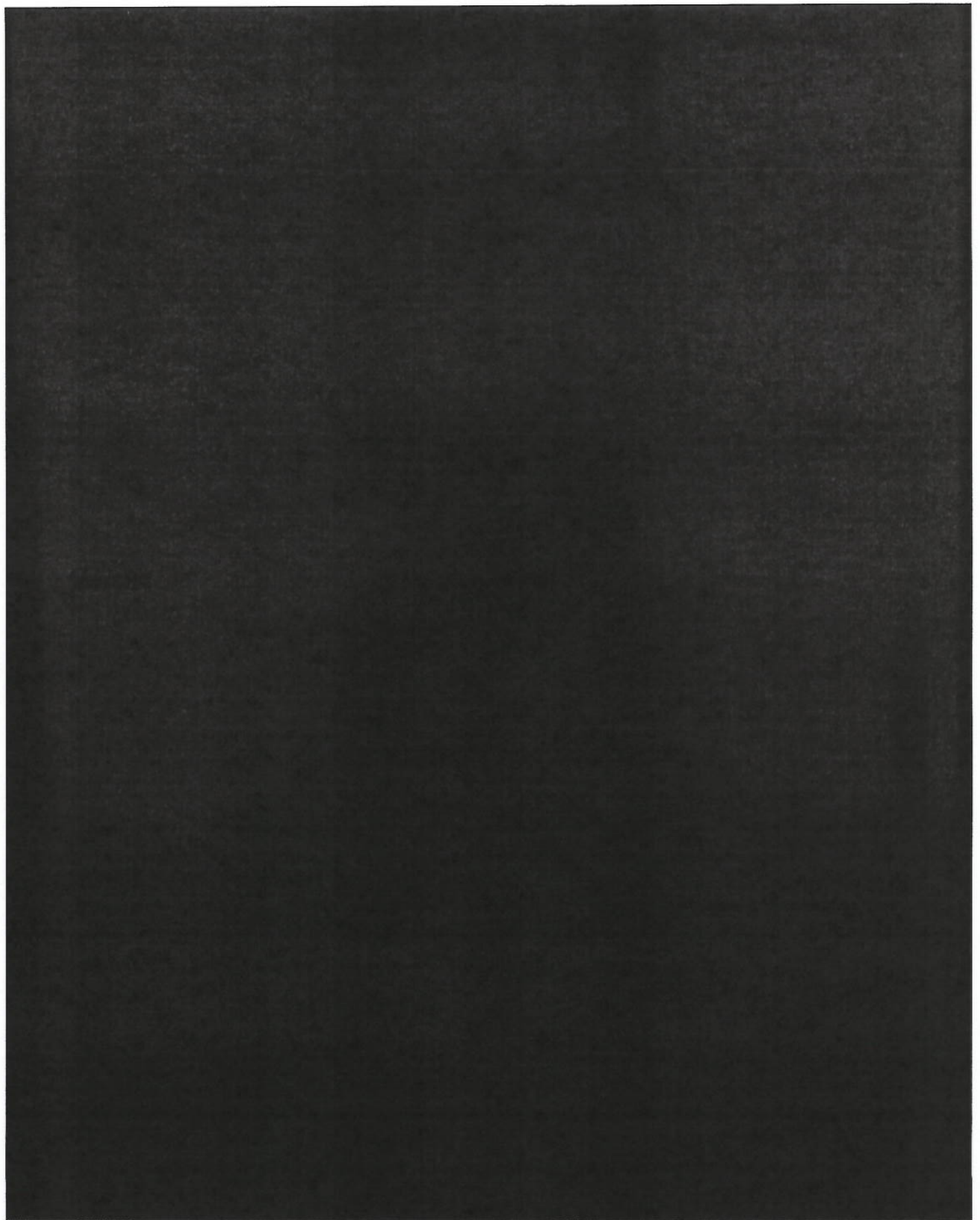
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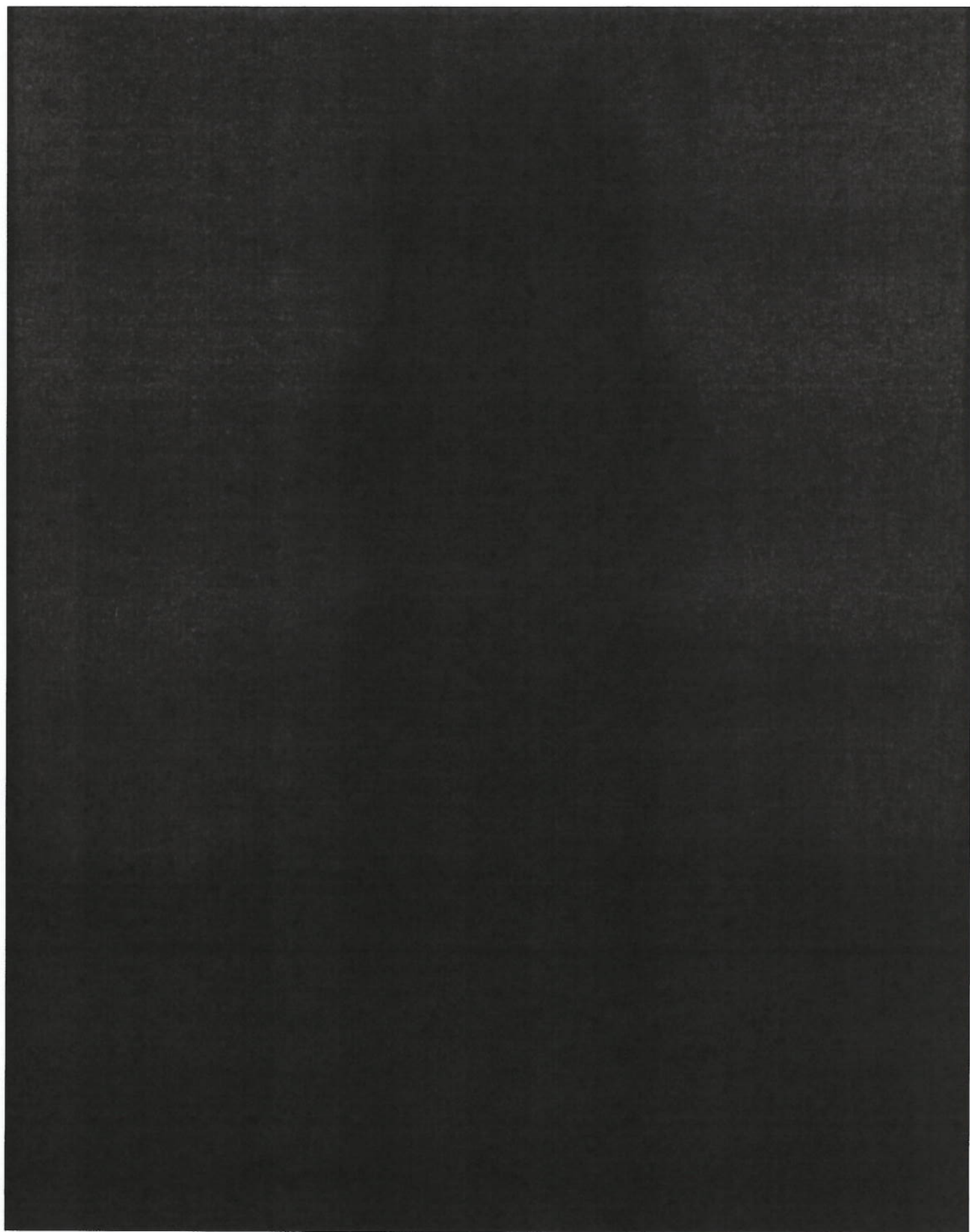
All overtime is applied for in advance and sanctioned by the District Officer or District Inspector. Time off in Lieu is being recorded on the reverse of Form A85 and the appropriate supervisor is signing same. Members have ceased using correction fluid and supervisory members continue to remind members not to use same. The District Finance Officers are querying any A85's that require clarification.

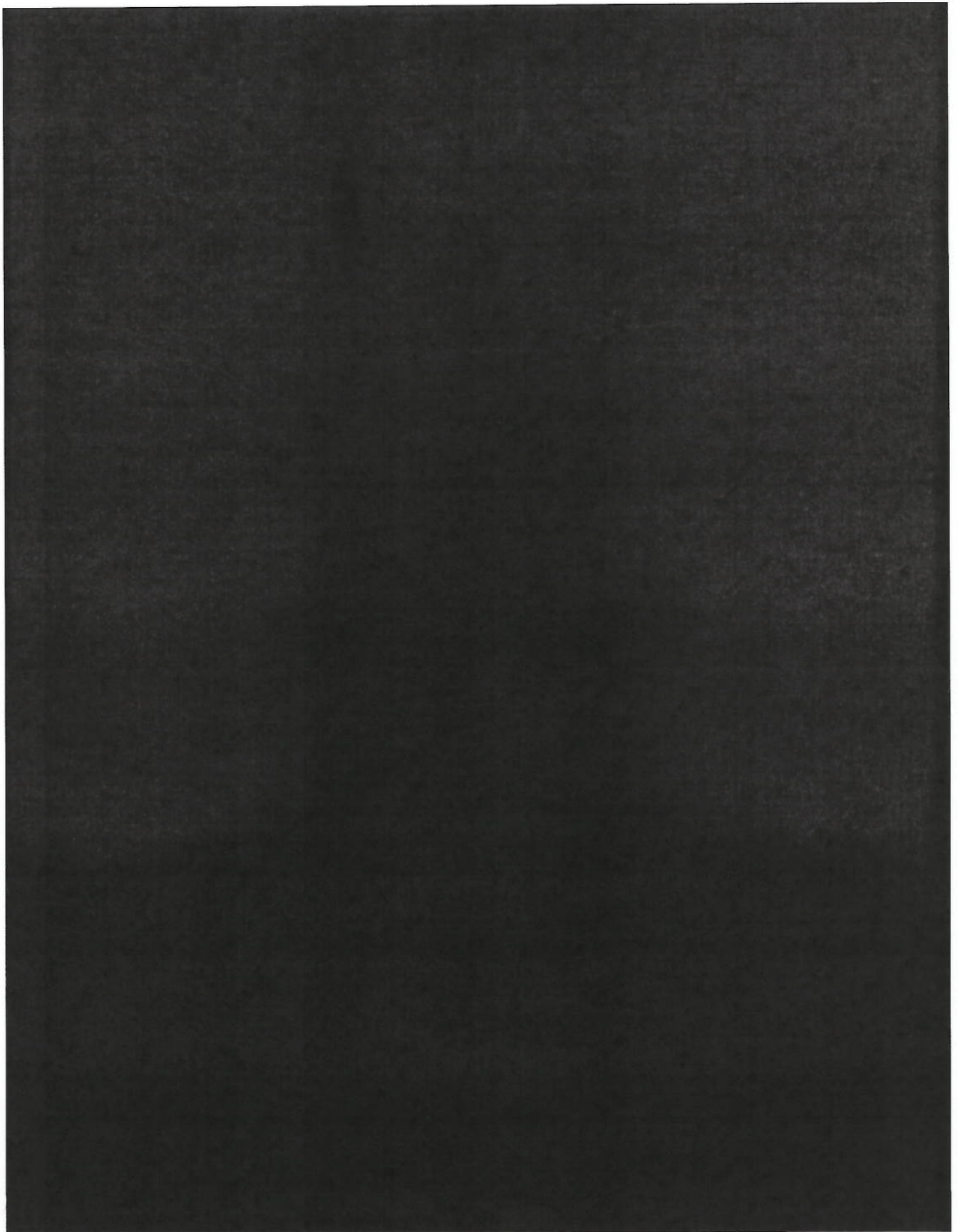
GIAS note: It is noted that in Q1&2 2020, overtime exceeded the tentative allocation. Overtime expenditure must continue to be closely monitored by Divisional management.











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Acknowledgements and Sign Off

Garda Internal Audit Service wishes to take this opportunity to acknowledge the support and assistance provided by [REDACTED] and all staff of the Clare Division who participated in this audit.

Therese Carolan

Therese Carolan
Acting Head of Internal Audit
30 November 2020