

## Schedule of Records -Limerick Division

Requester Name:

File Re: FOI-000047-2021

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	0			Grant
2 to 3	Introduction	1	Section 37	Personal Information	Part-Grant
4 to 5	Recommendation 1	2	Part 1(n) of Schedule 1	Out of Scope	Refused
6	Recommendation 2	1	Part 1(n) of Schedule 1	Out of Scope	Refused
7 to 8	Recommendation 3	2	Part 1(n) of Schedule 1	Out of Scope	Refused
9 to 11	Recommendation 4 - Financial Management	0			Grant
12	Recommendation 5 - Prompt Payments	0			Grant
13 to 14	Recommendation 6 - Divisional Procurement	8	Section 37	Personal Information	Part-Grant
15 to 17	Recommendation 7 - Fuel Allowances	0			Grant
18	Recommendation 8 - Non-Public Duty	0			Grant
19 to 22	Recommendation 9 - Overtime	0			Grant
23 to 25	Recommendation 10 - Subsistence & Travel	0			Grant

26	Recommendation 11 - Absence & Attendance	0			Grant
27 to 28	Recommendation 12 - Resource Allocation & Deployment	0			Grant
29 to 30	Recommendation 13	2	Part 1(n) of Schedule 1	Out of Scope	Refused
31 to 32	Recommendation 14 - Official Vehicles	2	Part 1(n) of Schedule 1	Out of Scope	Refused
33 to 40	Recommendation 15, 16, 17, 18, 19, 20 & 21	7	Part 1(n) of Schedule 1	Out of Scope	Refused
41	Acknowledgement & Signoff	2	Section 37	Personal Information	Part-Grant

# **Review Audit Report**

## **Limerick Division**



**July 2020**

## **INTRODUCTION**

This report represents a review audit of the management and control systems applied by the Limerick Division. The Review Audit examines how the agreed recommendations of the Audit Report dated June 2018 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 Henry Street and the Districts of Roxboro Road, Bruff and Newcastle West. 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. It is noted that no Inspection and Review Reports for either 2019 or 2020 have yet been forwarded to GIAS in compliance with HQ 59/2014.

## **REVIEW AUDIT OPINION**

Garda Internal Audit Service can provide **reasonable assurance** that the systems of internal control within the Limerick Division are adequate.

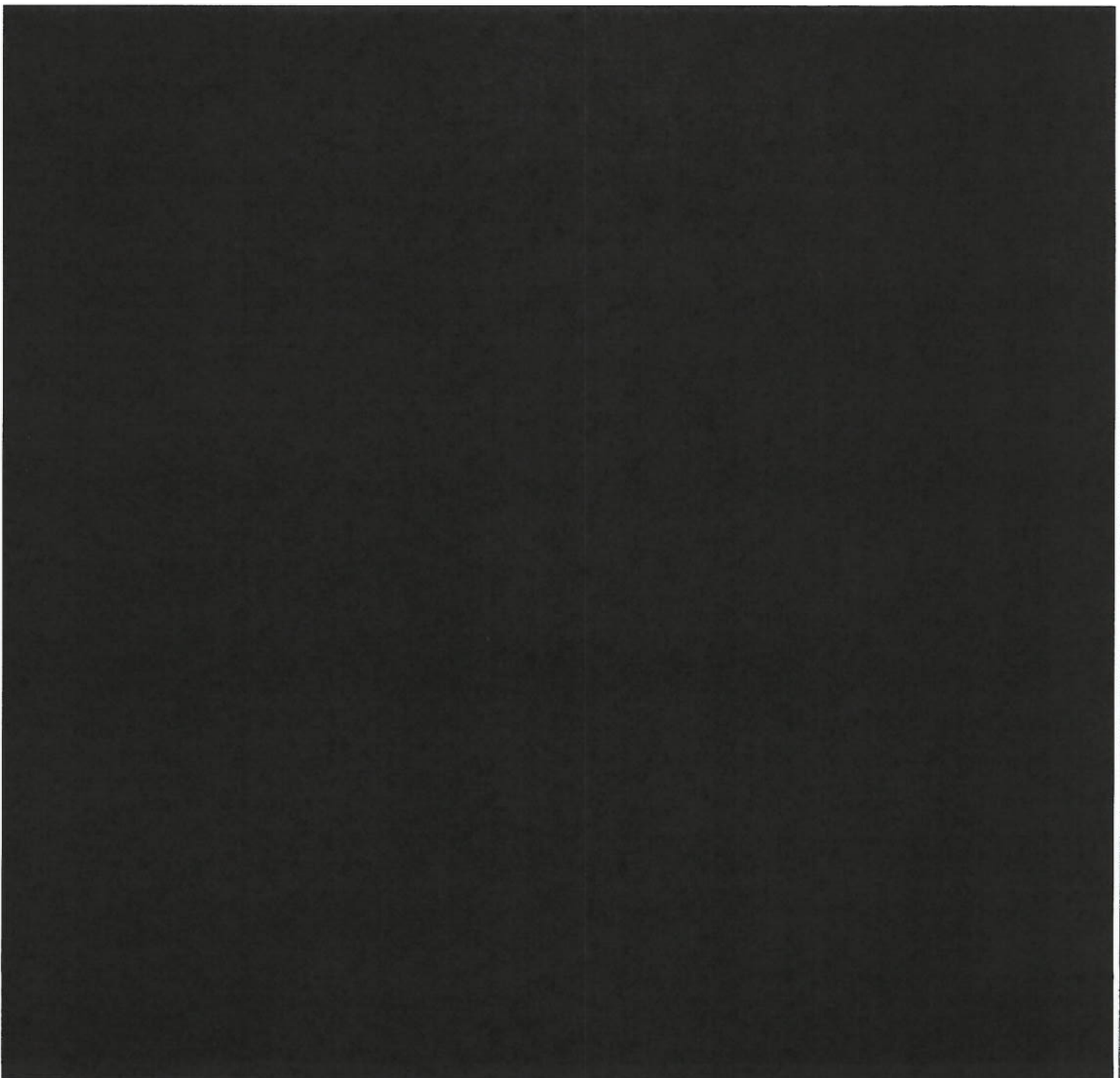
The Divisional Officer has reported satisfaction with progress in implementing recommendations. Based on the improved controls, GIAS reduced the risk levels and will continue to monitor implementation and oversight in Limerick and other Divisions.

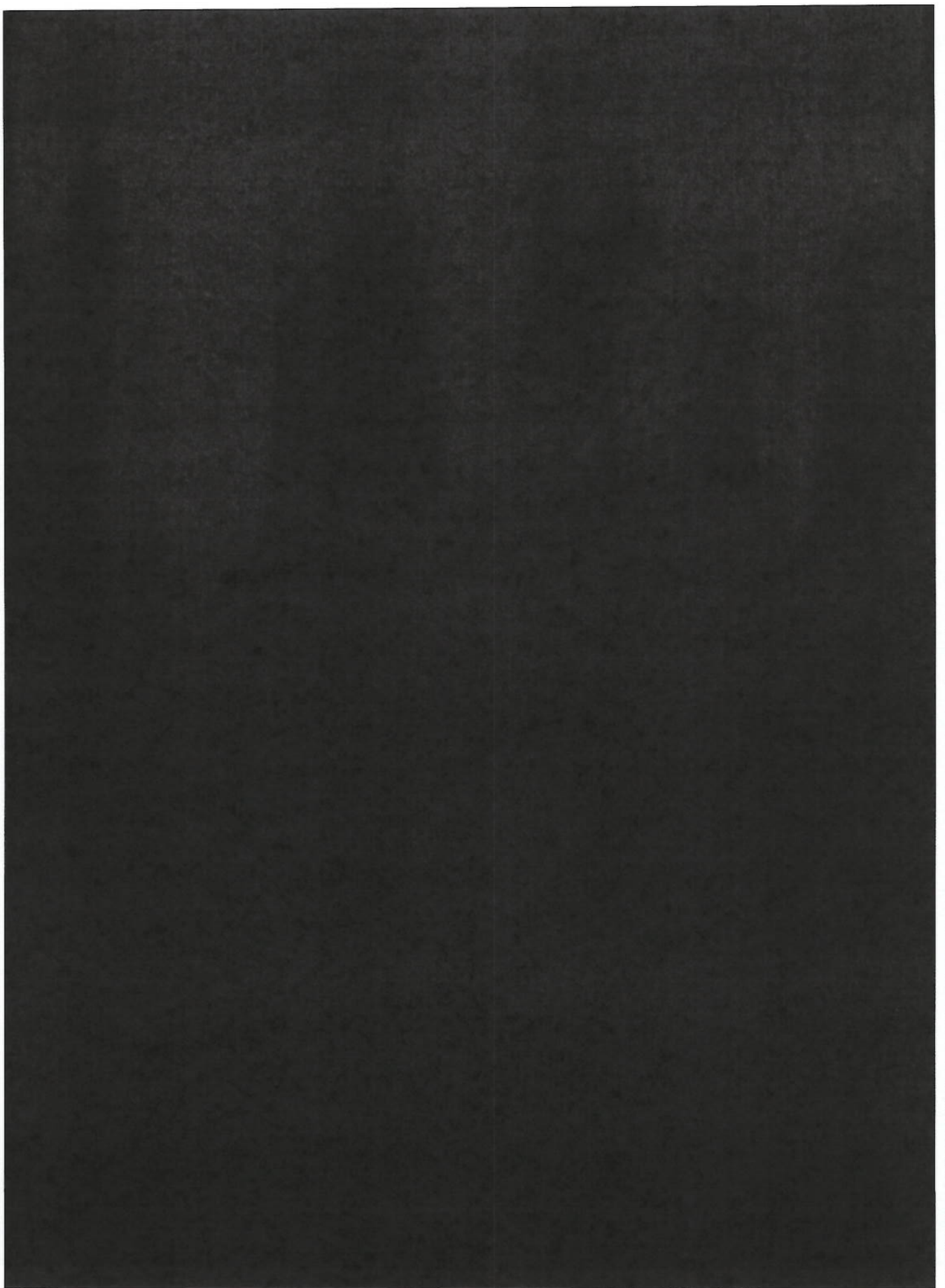
**Garda Internal Audit Service – Review Audit Limerick Division**

Of the two high risk issues outstanding at the conclusion of the original audit, one remains as high risk, the second as medium risk.

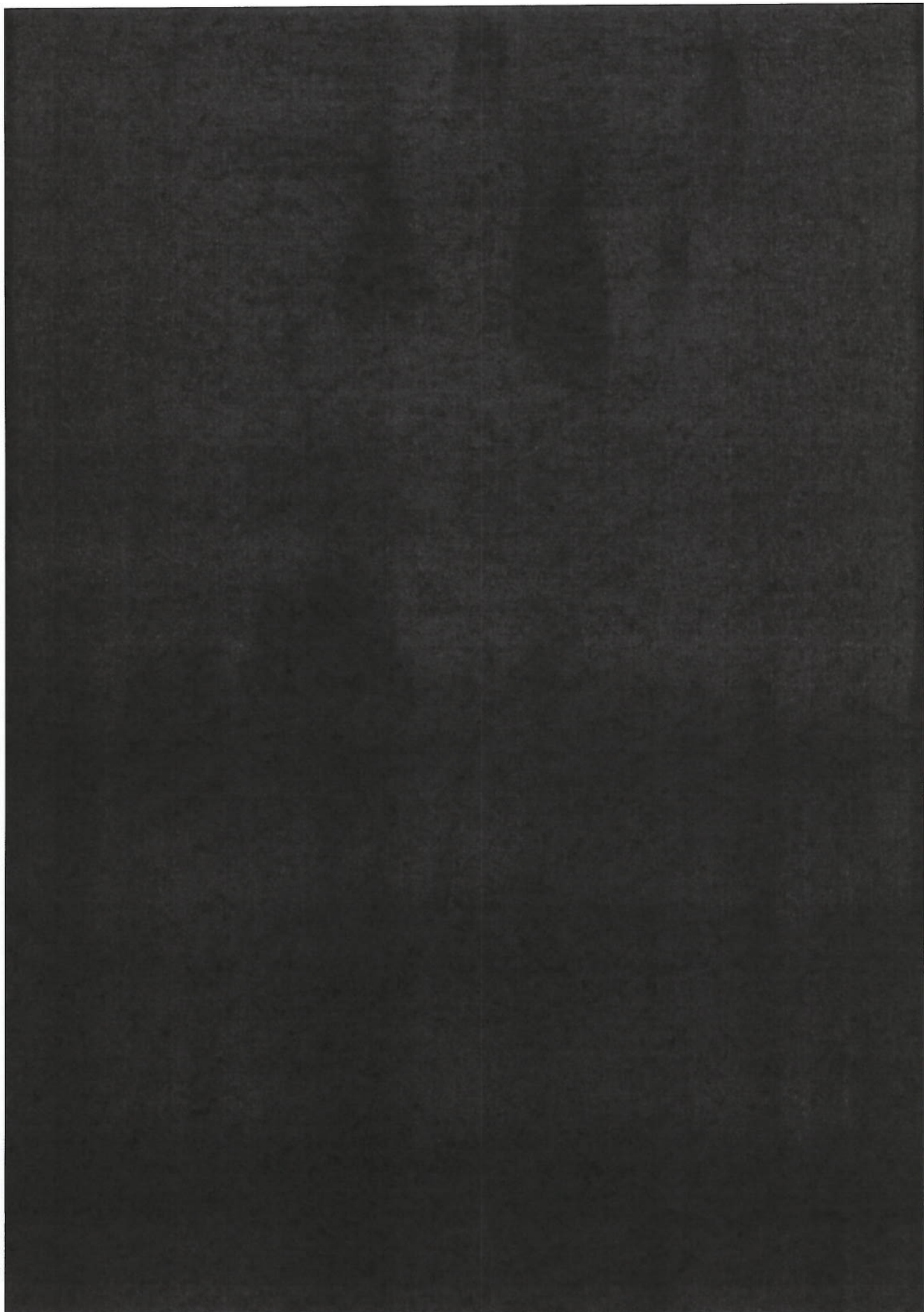
Two further priority 1 risks have been downgraded to medium risk and one is now considered low risk. Four previously rated medium risk issues have been reduced to low risk.

The **high risk** issue relates to;

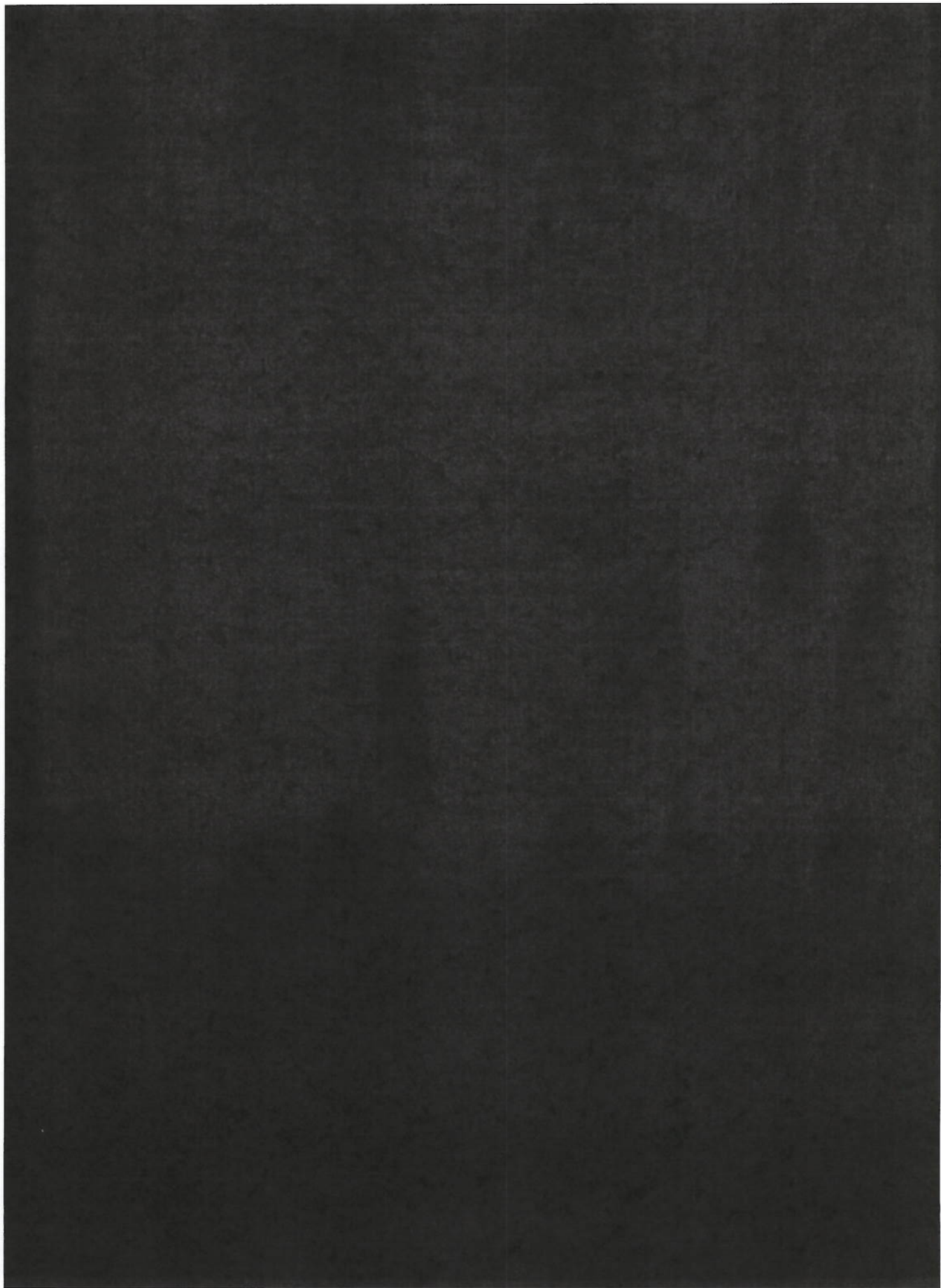


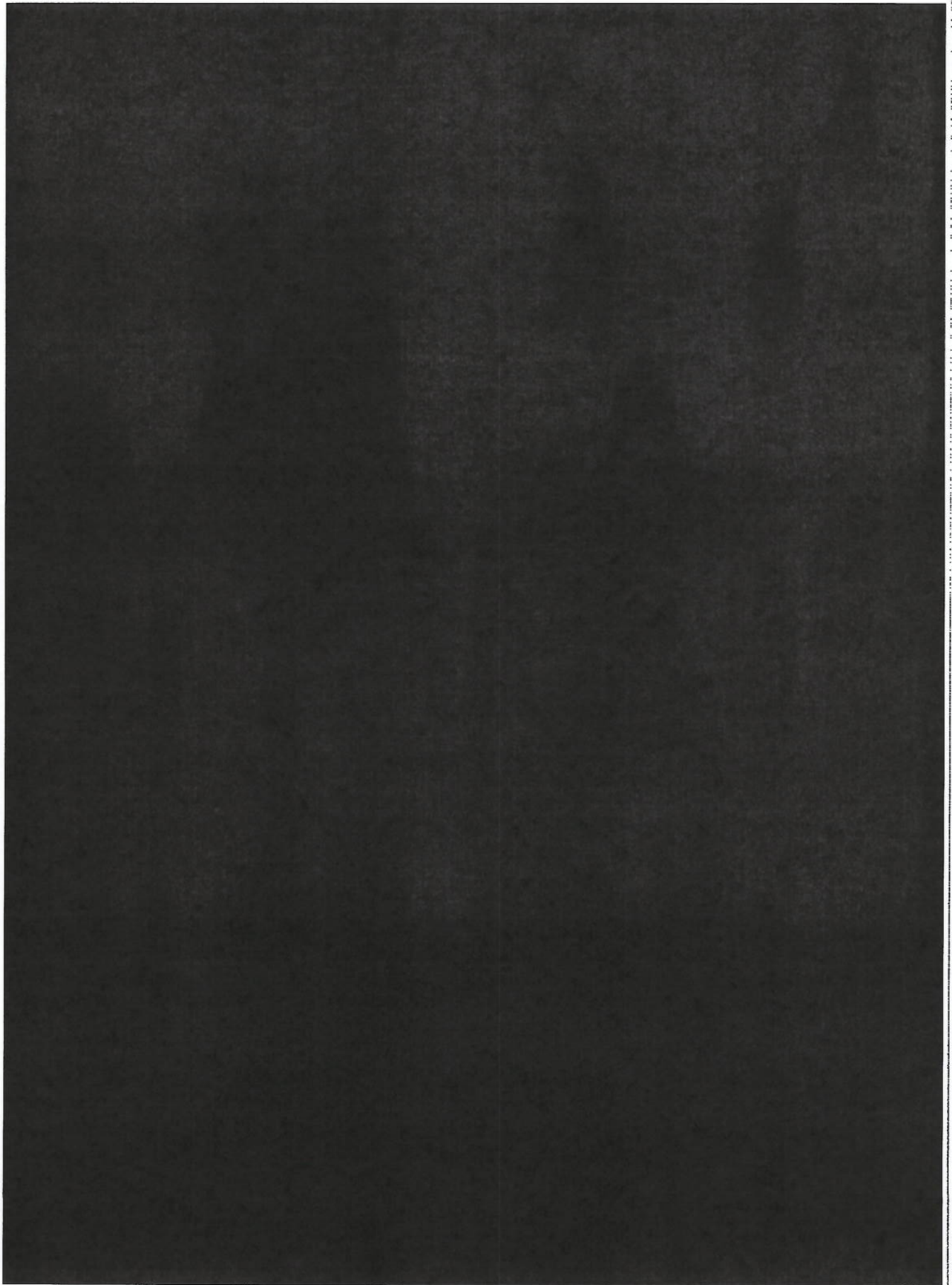












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**Originally Considered Medium Risk now Low Risk**

#### **4. Financial Management – Imprest Account**

##### **Recommendations from Original Audit**

###### **Priority 2**

- The imprest account for each District must be maintained in credit. GIAS acknowledges that the incident noted was a once off, due to exceptional circumstances.
- The Divisional Officer should ensure that, as well as any induction training, the newly appointed Finance Officers are provided with training in the Garda Financial Management System, either from the Finance Directorate or in the association with other experienced Finance Officers in neighbouring Districts or Divisions. Finance Officers can learn good practice from the Finance Officer in Bruff District
- GIAS reminds members and supervisors of the need to state the name of the prisoner on the form A8 and their PID in cases where the invoice covers a number of meal purchases. This will allow the Finance Officer to cross verify against the prisoner log.
- Finance Officers should periodically cross verify payments, including those for prisoner meals against the custody record.

## **Garda Internal Audit Service – Review Audit Limerick Division**

### **Priority 3**

- The purchase/procurement and use of 'date received' and 'date paid' stamps by Districts
- Members should desist from using the A8 form with the A62/vehicle returns. There is no need to complete and attach these as this is wasteful
- In Bruff, the new District Officer should make sure he has his signature recorded at the bank for the official cheque book.
- It would be a useful control if the Finance Officers could introduce a practice of recording the number of the cheque on the covering letter when issuing the cheque to the payee.
- USB keys issued internally are specifically encoded and secure, and should be distributed to members as opposed to purchasing external USB devices.
- Payments to members for minor purchases should only be exceptions as the Imprest should not be used for payments to Garda Employees.

### **Update in Relation to the Issue**

The Divisional Officer has confirmed that recommendations have been implemented.

All Superintendents Imprest accounts are in credit in Limerick Division. Newly appointed Finance Officers have received training in Oracle, Corepay and Imprest accounts, however this was only basic training without much detail. A member of Finance Section, Garda HQ attended Henry Street Garda Station in February 2020 and provided a more detailed training in Imprest accounts for District Finance Officers.

Form A.8's are now being fully completed, to include full name and PID for each prisoner in Bruff, Newcastle West and Roxboro. In most cases this occurs in

## **Garda Internal Audit Service – Review Audit Limerick Division**

Henry Street, however on occasion, members have failed to provide PID on same. Advices are given to members when this occurs to ensure good governance. District Finance Officers in Bruff, Newcastle West and Roxboro Road periodically cross reference A.8's to verify payments. In Henry Street this function is carried out by the Sergeant in Charge.

All Districts have 'date received' stamps, Bruff, Newcastle West and Roxboro Road have ordered 'paid' stamps. As Henry street station is to become the Business Services Hub, under the New Operating Model, new stamps will be ordered once this has begun to be rolled out in the Limerick Division.

The use of Form A.8 and Form A.62 being used together has ceased in the Limerick Division. The District Officer in Bruff has been added as a signatory on the official cheque book. Finance Officers in Limerick are now recording the cheque number on the covering letters when they issue to the payee.

Since the introduction of Enterprise Content Management (ECM), members no longer have a need for USB devices. The practice of the division purchasing same has now ceased. Limerick Division have a supply of official issue encrypted USB devices and these are distributed to members on an exceptional needs basis. All non-standard purchases are only made with sanction from Finance Imprest HQ.

## **5. Prompt Payments**

### **Recommendations from Original Audit**

#### **Priority 3**

GIAS reminds the District Finance Officers of the benefits of using a ‘date received’ stamp and to use this on all invoices at point of receipt in the District Office. They should also procure and use a stamp for ‘paid and date’. All stampings should be on the front of the document so that the record is visible for future reference.

#### **Update in Relation to the Issue**

GIAS noted that all Districts have ‘date received’ stamps, Bruff, Newcastle West and Roxboro Road have ordered ‘paid’ stamps. As Henry street station is to become the Business Services Hub, under the New Operating Model, new stamps will be ordered once this has begun to be rolled out in the Limerick Division.

## 6. Divisional Procurement

### Recommendations from Original Audit

#### Priority 2

The circumstances of employment and the contracts of [REDACTED] and [REDACTED] state cleaners, who took over the positions [REDACTED] appear irregular and should be examined and discussed with HRPD.

#### Priority 3

The DPC should continue to meet and analyse expenditure in order to identify opportunities for inviting tenders for additional goods/services and evaluate contracted services being provided etc. The DPC should also keep a record of the expiry date for contracts and liaise with Procurement Section to ensure the timely implementation of contracts, compliance with the terms of contracts and engage in the preparation of tenders as appropriate.

### Update in Relation to the Issue

The Divisional Officer has reported satisfactory progress with implementation of recommendations.

The circumstances of employment and the contracts of [REDACTED] [REDACTED] has been rectified by Garda HR. [REDACTED] these [REDACTED] [REDACTED] the [REDACTED] has entered into a contract of employment with no retirement date. [REDACTED] cleaners are in continuous employment in the Limerick Division for a considerable period of time and have

### **Garda Internal Audit Service – Review Audit Limerick Division**

been deemed to be fulfilling necessary roles. Their positions continue under continuous review.

The DPC continue to meet on a quarterly basis, the majority of decisions are made centrally by Procurement Section, Garda HQ.



## **7. Fuel Invoices**

### **Recommendations from the Original Audit**

The Divisional Officer must ensure that consistent procedures apply across all Districts and remind members and supervisors of their responsibilities.

District Officers also have a responsibility to ensure that they have robust controls in place. To support this, GIAS recommended that the related tasks are allocated to a member of Garda Staff in the District Offices.

#### **Priority 2**

- All entries in the log book should be completed under the appropriate headings at the conclusion of each tour of duty in compliance with Code 35.55. Regular supervisory reviews will ensure strict compliance
- Official vehicle returns should be submitted as per code 35.56. Continuing failure to comply with code regulations could be viewed as a disciplinary matter. Forms A.62 and A.43 should be completed and forwarded to the District Officer at the end each month. It is recommended that each District Officer appoint a member of District Garda Staff to verify and retain these records and follow up any queries etc. The staff member appointed to carry this reconciliation will also be in possession of all fuel card numbers and official vehicle registration numbers so that any matters arising can be clarified
- The member in charge of the station or unit to which the vehicle is attached should examine the log book daily. On every Saturday morning (or at least regularly) he/she should enter their in a certificate that the entries were examined daily and testify as to their correctness or otherwise. Code 22.49(2) refers.

### **Garda Internal Audit Service – Review Audit Limerick Division**

- Receipts of petrol and oil usage should be attached to the A.62 log sheet before forwarding to the Divisional Office. Code 22.4994) refers.
- Official records should be clear and legible
- Any discrepancies should be followed up and, if appropriate, reported to the Finance Section.
- GIAS reminds supervisors that the vehicle logbook is an important element of accountability and a record of the use of the vehicle and should not be overlooked. Compliance with vehicle inspections, completion of the logbook entries and the provision of information to petrol stations, the retention of fuel receipts and sharing of fuel cards all require periodical reminders from the Divisional Officer and should be included, from time to time, in Inspections and Reviews under HQ59/14
- Swapping of fuel cards must be discontinued. Fuel cards are allocated on the basis of one card-one-vehicle and should only be accessible to the designated vehicle. In an exceptional circumstance, where a vehicle other than the allocated vehicle is obliged to borrow a fuel card, this should be documented and the report provided to the District Office along with the relevant Form A.62 at the beginning of the month.

#### **Priority 3**

- Vehicle registration number and odometer readings should be furnished to the service station attendant when purchasing fuel, Garda Code 35.60(2) refers and correspondence from the Finance Directorate dated the 16<sup>th</sup> of November 2011, refers.
- Fuel receipts should be retained and forwarded to the District Office on a timely fashion along with Form A.62/A.43 returns. Following cross verification at the District Office, they must be retained on file with the supplier statement for audit and reference purposes.

### **Update in Relation to the Issue**

The Divisional Officer has reported on the implementation of recommendations. GIAS notes that some changes are works in progress and these will be subject to review in future audit work.

Log books are being inspected at the morning PAF meeting. This is challenging and is a continuous work in progress. All supervisory Sergeants are tasked to check that the Log books are updated. Inspectors are tasked to inspect the Logbooks. The vast majority of members are completing the logbooks daily, however there have been instances where this is not happening. Forms A.62 and A.43 are being forwarded to the District Office on a monthly basis. Garda Staff in the District office have been allocated to collating same and to follow up on any missing or incorrect forms.

Limerick Division carried out fleet management review in 2019, logbooks were inspected during this review. Log books are also reviewed as part of the daily PAF meetings. Fuel receipts are being attached to Form A.62, with the exception of Henry Street District. A.62's are maintained by District Officers. Official records are being maintained to a high standard and are clear and legible. The one-card-one-vehicle rule is being mostly followed in Limerick, however in exceptional circumstances fuel cards are swapped, due to loss or damage of a fuel card.

The practice of providing Odometer and vehicle registration numbers upon purchase of fuel is not being complied with. This is an ongoing issue and continues to be addressed by Divisional Officer in Limerick Division. In Bruff, Newcastle West and Roxboro Road Districts, fuel receipts are being forwarded to the District office in a timely manner. However this is an ongoing issue in Henry Street District, despite direction from management, members are failing to adhere to same. This is an ongoing issue that is being addressed by the Divisional Officer.

## **8. Non Public Duty**

### **Recommendations from Original Audit**

#### **Priority 3**

- Supervisors should be reminded of their responsibilities to ensure compliance and to remind their units that the A85 and related T&S claim be submitted on time at the end of the roster in which the non-public duty was undertaken.
- A17's and sanctions must be kept on file (paper or electronic) and available for audit and reference purposes.
- Applications for and approval to undertake overtime should be attached to all Non-public duties.

### **Update in Relation to these Issues**

The Divisional Officer has confirmed implementation of appropriate procedures.

Non Public duty claims are submitted on time in the roster after which the duty was performed. District Finance Officers are retaining A.17's on file and are available for audit and review as required. All Non-Public duty is pre-approved and same is attached to all claims.

## **9. Overtime**

### **Recommendations from Original Audit**

#### **Priority 2**

- Overtime expenditure must continue to be closely monitored by Divisional Management
- 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.
- District officers should identify the factors that influence the level of overtime from Districts. These may include;
  - ❖ Security and urgency of tasks required and fluctuations in workloads
  - ❖ The experience and training needed for a specific task
  - ❖ Alternative methods other than overtime work
  - ❖ An assessment of the workload should be undertaken to determine staff requirements. Action plans should be prepared to meet temporary Human Resource requirements
  - ❖ Decisions to use overtime instead of its alternatives should be supported by a cost-benefit analysis
  - ❖ Consideration should be given to charging for non-public duties performed at events
  - ❖ Where possible, under-utilised employees should be temporarily allocated to areas where overtime has to be performed with a view to alleviating work pressure

## **Garda Internal Audit Service – Review Audit Limerick Division**

- 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 the relevant supervisor/Superintendent.
- Opportunities for cross training of Finance Officers should be provided to ensure a standardised system for the recording of Overtime and Allowances
- Record Management in Henry Street and Roxboro Road Districts needs to be improved, although, it is recognised that both Districts had relatively new Finance Officers.

### **Priority 3**

- Members must be reminded to take greater care in completion of all official documentation
- Supervisors and members should be reminded that Form A.85 must be completed accurately and in a timely fashion, this includes supervisory signatures. Consideration should be given to using a typed A.85 form, as used in other Divisions, to improve legibility. Claims should be submitted without delay in order to avoid claims being
- carried forward to the next roster
- GIAS recommends that TOIL should be correctly noted and signed off on the back of the Form A.85. Employees should be encouraged to use compensatory time as early as possible and be permitted to use time-off within a reasonable period after making a request.
- Garda Staff overtime should be used sparingly. A single standardised form should be used with the same District
- The use of correction fluid should cease. Correction fluid should not be used on official forms. Amendments, where necessary, should be initialled by the member and/or District Finance Officer as appropriate.

## **Garda Internal Audit Service – Review Audit Limerick Division**

- Finance Officers should be provided with sufficient support to carry out their role. The District Finance Officer should not hesitate to query claims or to return illegible or incomplete forms to members for correction.

### **Update in relation to Issues**

Overtime is continuing to be monitored by the Divisional Officer in Limerick. Overtime is pre-approved and only granted for operational purposes. Overtime is not granted for Administrative purposes. Several factors have been identified for influencing overtime spend. These include Court attendance, pre-tour briefings, and Crime Investigation and RTC investigations. All over time is applied for using the Advance Application available on the portal. This is then attached to the A.85 and cross checked by each District Finance Officer. A new A.85 spreadsheet has been implemented in the Division to ensure standardisation of the completion of same. This has greatly enhanced governance of Overtime within the Division.

The Divisional Officer periodically issues correspondence to members to remind them of their responsibilities when completing official documentation, such as Form A.85. Hand written A.85's are no longer accepted by District Finance Officers. This has resulted in a reduction in the number of mistakes and eliminated the use of correction fluid on Form A.85. All TOIL is recorded on the reverse of the A.85 and monitored by unit Sergeants to ensure TOIL is taken in a timely fashion.

A new standardised Overtime form for Garda Staff has been introduced in Limerick Division. The District Officer must approve all Garda Staff Overtime. District Finance Officers are seeking guidance from both District Officers and Finance HQ. Any claims that require further explanation or do not meet Finance Code criteria are returned to members for clarification. District Inspectors provide guidance to District Finance Officers if required.

## **Garda Internal Audit Service – Review Audit Limerick Division**

**GIAS Note - It is welcomed that a number of improved procedures have been introduced by the Divisional Officer. These will result in more consistent practices across the administration and will also be of value in the future for the roll out of the Business Hubs as part of the Operating Model and associated administrative procedures.**



## **10. Subsistence and Travel**

### **Recommendations from original Audit**

#### **Priority 2**

- GIAS reminds Divisional and District Officers, supervisors and Garda Members and Staff that:
  - ❖ Official signed subsistence allowance forms (FMS” and any alternative in place for Garda Staff) must be attached where subsistence rates are claimed
  - ❖ Copies of the members A.85’s should be attached to Travel and Subsistence forms as is good practice
  - ❖ Where various trips to different locations take place, the A.61 Route Sheet must be attached to all claims
  - ❖ The Finance Code <F4.18.1> states “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 will be claimed”
  - ❖ 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.
  - ❖ Correction fluid should not be used on any official documents and errors should be neatly crossed out and initialled.
  - ❖ Supervising members should ensure that claims are submitted without delay in order to avoid claims being carried forward to the next roster.
  - ❖ Supervisors should ensure that travel applied for is further than 12.87KM from the station.

## **Garda Internal Audit Service – Review Audit Limerick Division**

- Management might consider introducing a practice which GIAS has seen in use in some Divisions, whereby members complete and attach a certificate to Form A.85 at the end of each roster indicating that they have no T&S claims outstanding.

### **Update in relation to recommendations**

All claims are submitted on Form FMS2 and signed by the appropriate supervisor before being processed by the District Finance Officer. In Newcastle West, Bruff and Roxboro Road, all members attach Form A.85 to any T&S claims. This practice is currently not taking place in Henry Street. Limerick Divisional Officer is hopeful that with the rollout of the new Business Services Hub, under the new Operating Model, improvements in this area will be achieved.

JLO and PSV officers in Limerick would be the majority of personnel who submit claims involving trips to various locations. They are now submitting Form A.61 attached to FMS2. Members are submitting approval for use of personal vehicle, and are using public transport where possible. Rail vouchers are used extensively throughout the Division. Use of private vehicles is only granted in exceptional circumstances. Each District Officer strictly enforces this.

The use of correction fluid has ceased in the Limerick Division and the Divisional Officer has issued instruction to members that the use is strictly forbidden. Claims that have correction fluid will be returned to members. This is strictly enforced by District Finance Officers. All claims are being signed by supervisors and relevant Superintendent. District Finance Officers no longer accept unsigned claim forms.

There is still an issue with claims for T&S being submitted months after the expense occurred. The Divisional Officer has issued instruction to members in relation to this issue and improvements have been slow. This is an ongoing issue

## **Garda Internal Audit Service – Review Audit Limerick Division**

in the Limerick Division. The 12.7KM rule is being enforced according to the Garda Code.

At this time Limerick Division have not implemented the practice of attaching a certificate indicating that no T&S has taken place during the relevant roster to form A.85. With the rollout of RDMS, attaching such a certificate would not be possible. All A.85's are submitted electronically using ECM.

GIAS Note - Progress is reported by the Divisional Officer and procedures have been introduced to improve accountability. Again, these will also be of value in the future for the roll out of the Business Hubs as part of the Operating Model and associated administrative procedures.

## **11. Absence and Attendance**

### **Recommendations from Original Audit**

#### **Priority 2**

Flexibility in the return to work should include the timing and clarification of what is expected of the returnee, setting targets and provision for regular reviews. In addition to any impact on the member concerned, one of the risks for the Garda Organisation where the return is not planned, is the perception that staff who do not want to undertake 'front line' duties or who have a poor work ethic can have a knock on effect on staff morale.

#### **Update in relation to issue**

The District Officer meets with a member coming back off sick leave makes any arrangements deemed necessary for the member. These are put in place and monitored closely by the District Officer, Inspector and the Supervisory Sergeant.

## **12. Resource Allocation and Deployment**

### **Recommendations from Original Audit**

#### **Priority 2**

- Consideration should be given to ensuring the maximum number of Gardaí are assigned to front line policing duties with “direct contact with the Public”
- Administrative roles should be undertaken by Administration 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 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
- The feasibility of locating a sustainable Garda Clinic, kiosk or shopfront in line with the Garda Inspectorate Report ‘Policing with Local Communities’ 2018 in the Castletroy area should be explored. This could perhaps be achieved by augmenting the existing service at the University of Limerick

#### **Update in Relation to Issues**

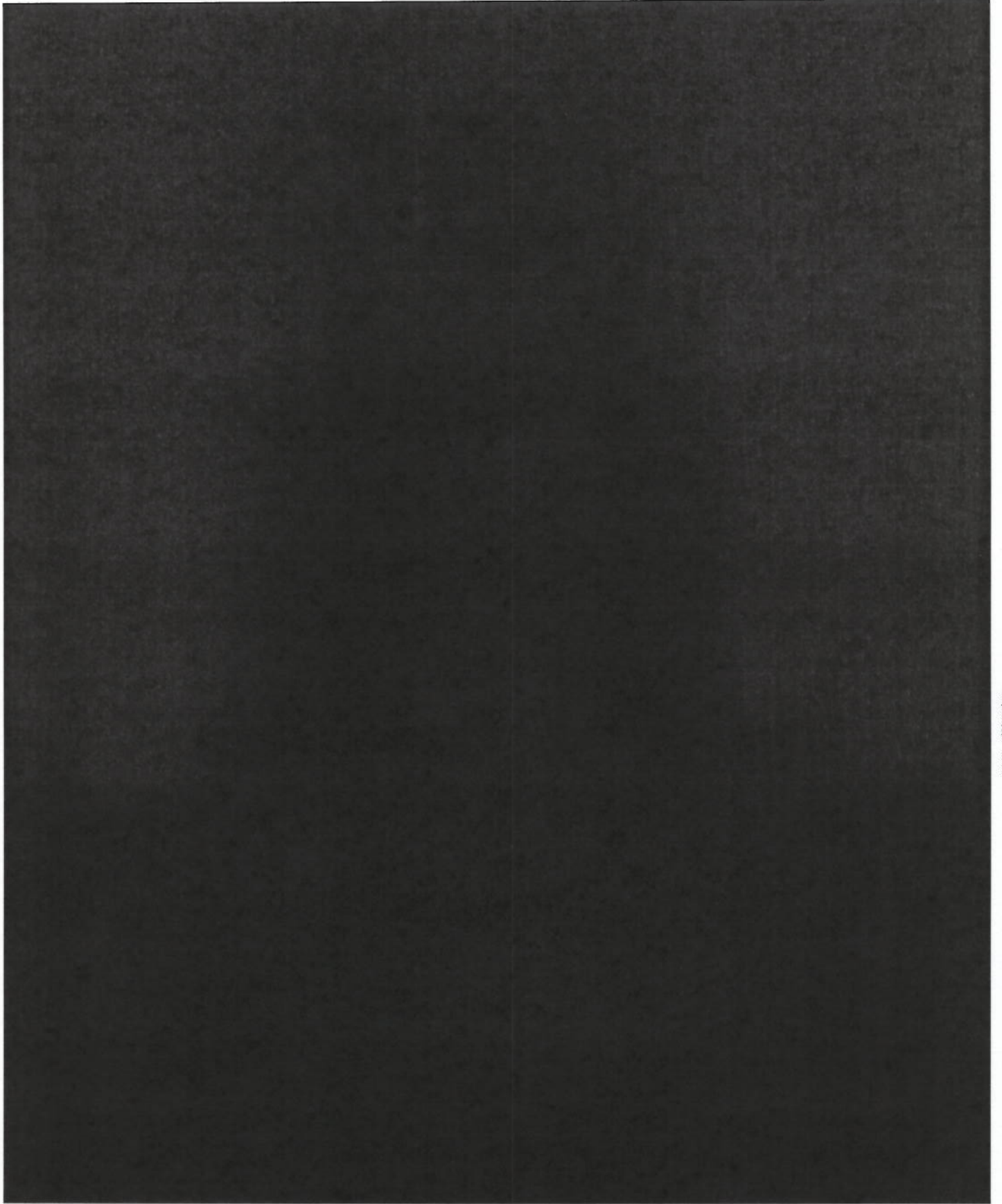
The Divisional Officer has reported that the redeployment of Garda members to frontline policing duties is ongoing in the Limerick Division. All areas where possibilities exist are being considered on a phased basis. Civilianisation is part of the Modernisation and Renewal Plan for An Garda Síochána, which is being implemented in the Limerick Division. The New Operating Model is due to be

## **Garda Internal Audit Service – Review Audit Limerick Division**

rolled out in the Division in 2020 and it is envisaged that further gains can be achieved in this area. Every effort is being made to achieve gains within the Division. A new weekly clinic has begun one day a week in University Limerick and is very successful. This serves the people of Castletroy.



**Garda Internal Audit Service – Review Audit Limerick Division**





## 14. Official Vehicles

### Recommendations from original Audit

GIAS reminds supervisors that [REDACTED] and relevant HQ Directives setting out the policy and procedures should be complied with including use, care and maintenance of vehicles; driver training; maintaining official records, etc.

#### Priority 2

- All official vehicles should have logbooks in use and be up to date and ready for inspection at all times. Members should be reminded of their responsibility to complete Form A.62 on the completion of each tour of duty. [REDACTED] and correspondence dated 16/11/2011 from the Finance Directorate also refer
- All vehicles should be equipped with standard equipment. Drivers of official vehicles are reminded that standard equipment is available from Santry Stores.

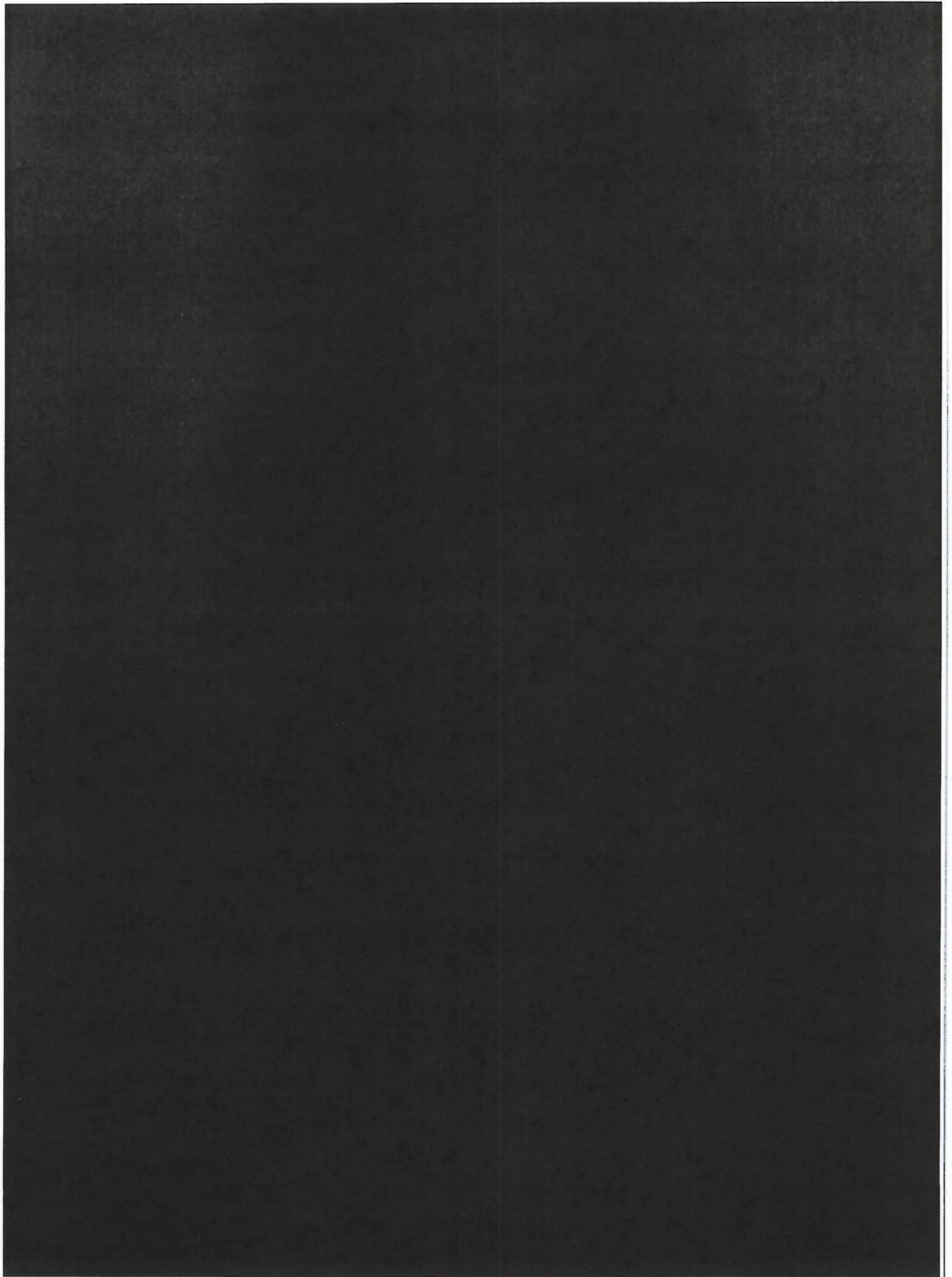
#### Priority 3

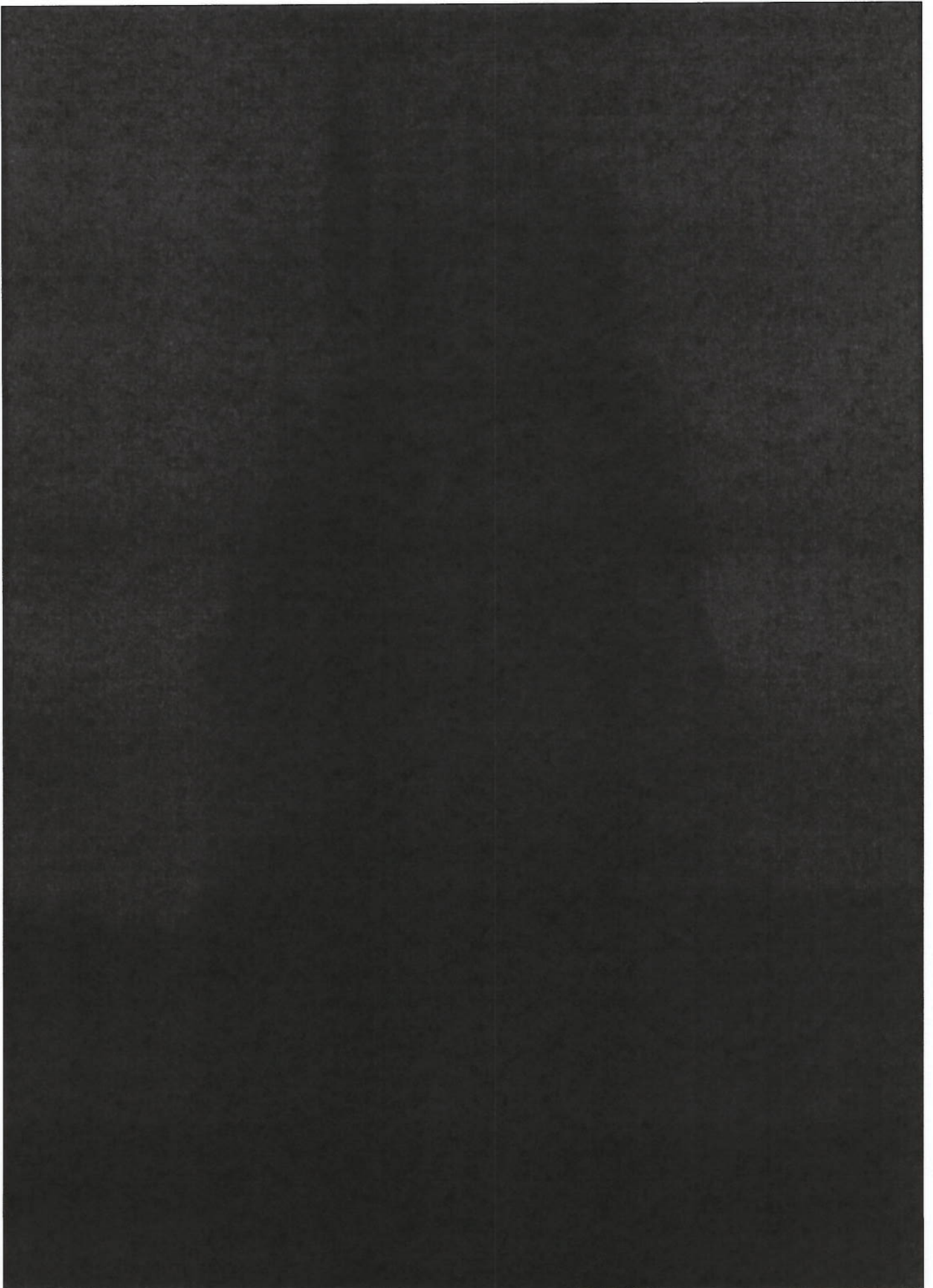
GIAS reminds supervisors that fuel cards must only be used to purchase fuel for the vehicle to which the card is allocated. Any departure from this should be exceptional (e.g. visiting RSU vehicles or such) and subject to the District Officer being informed of the circumstances and approval for same appended to the Form A.62. In the case of lost or damaged cards, application should be made through the District Office to the supplier for a replacement card.

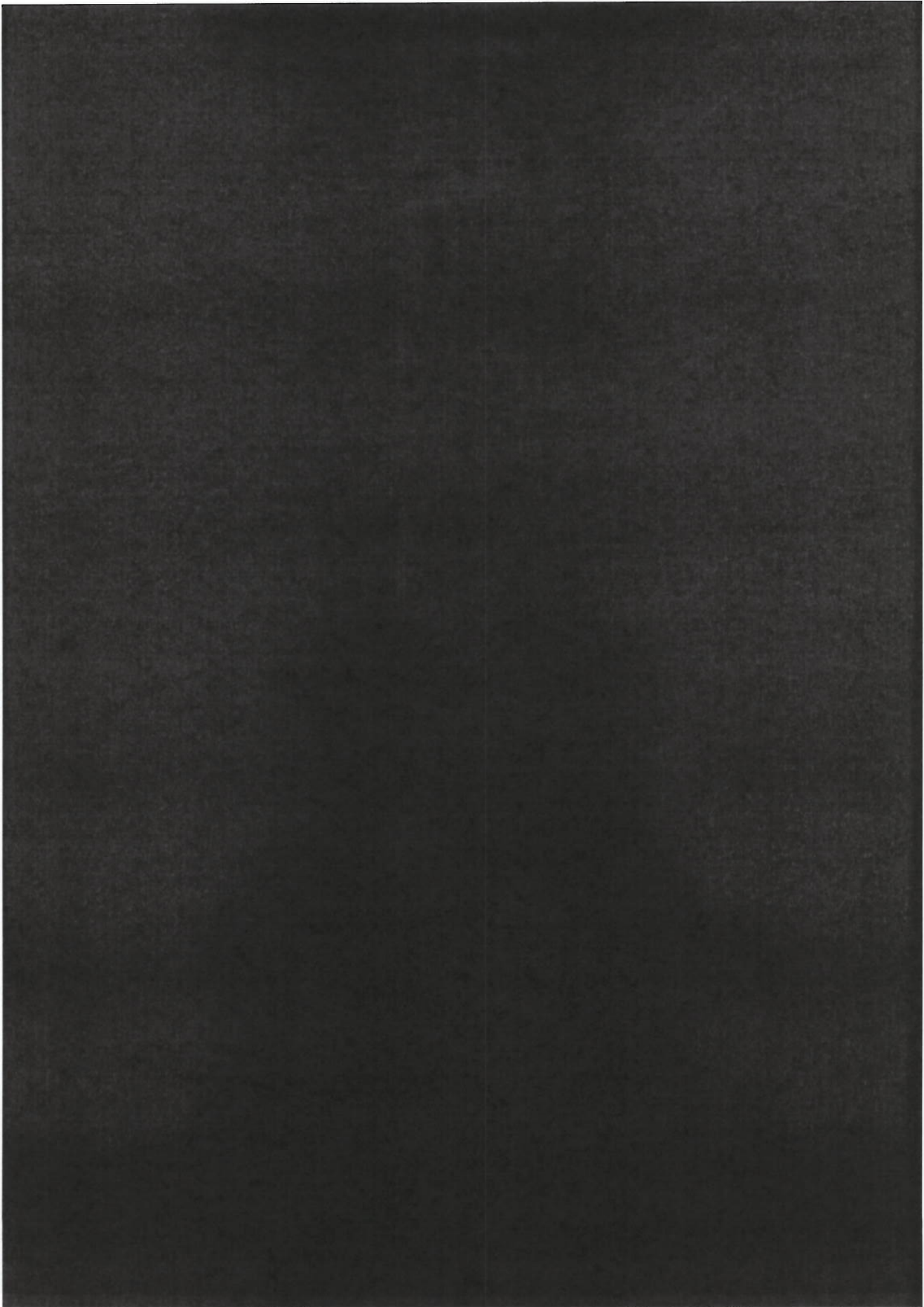
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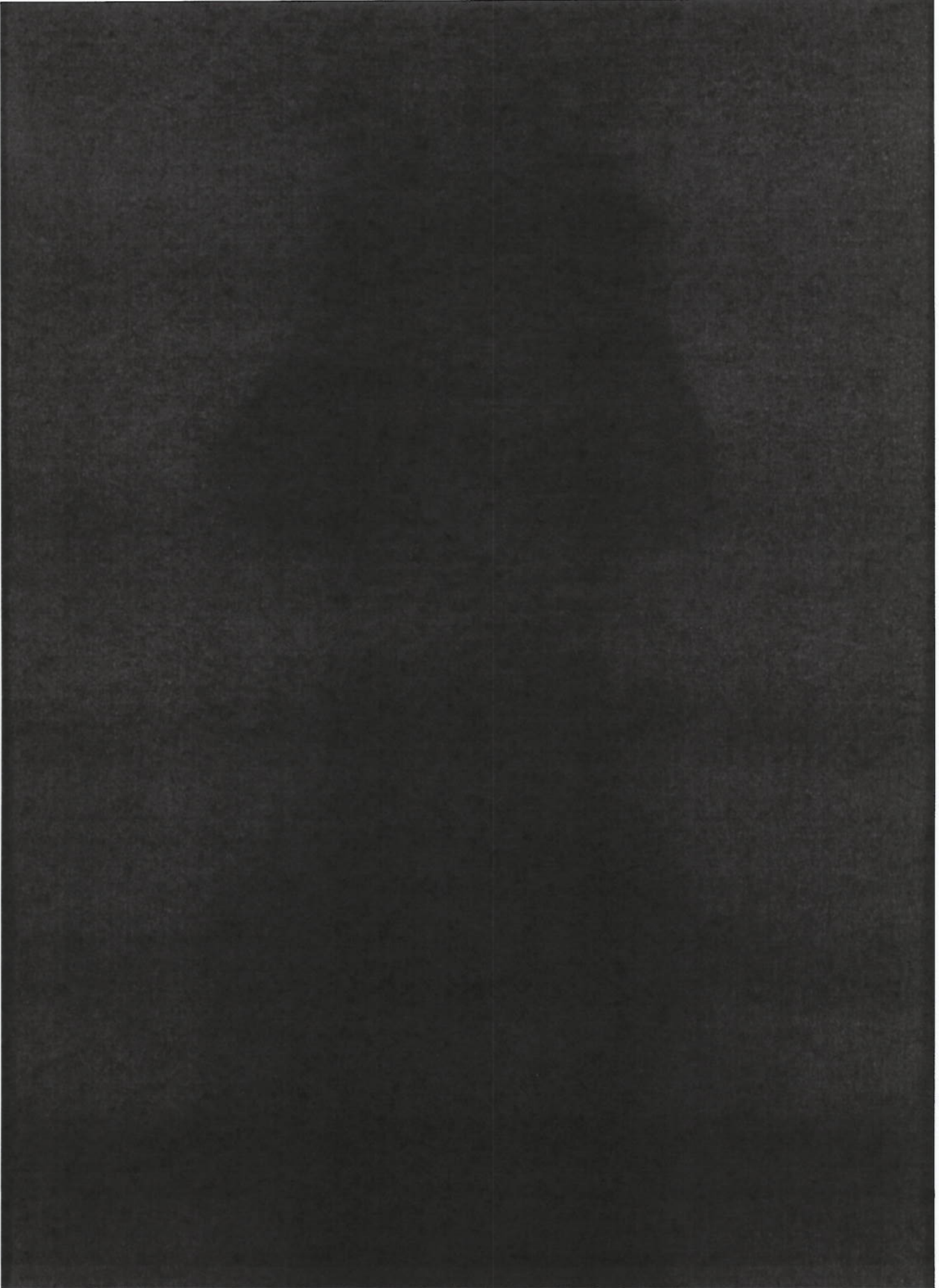
### **Update in Relation to Issues**

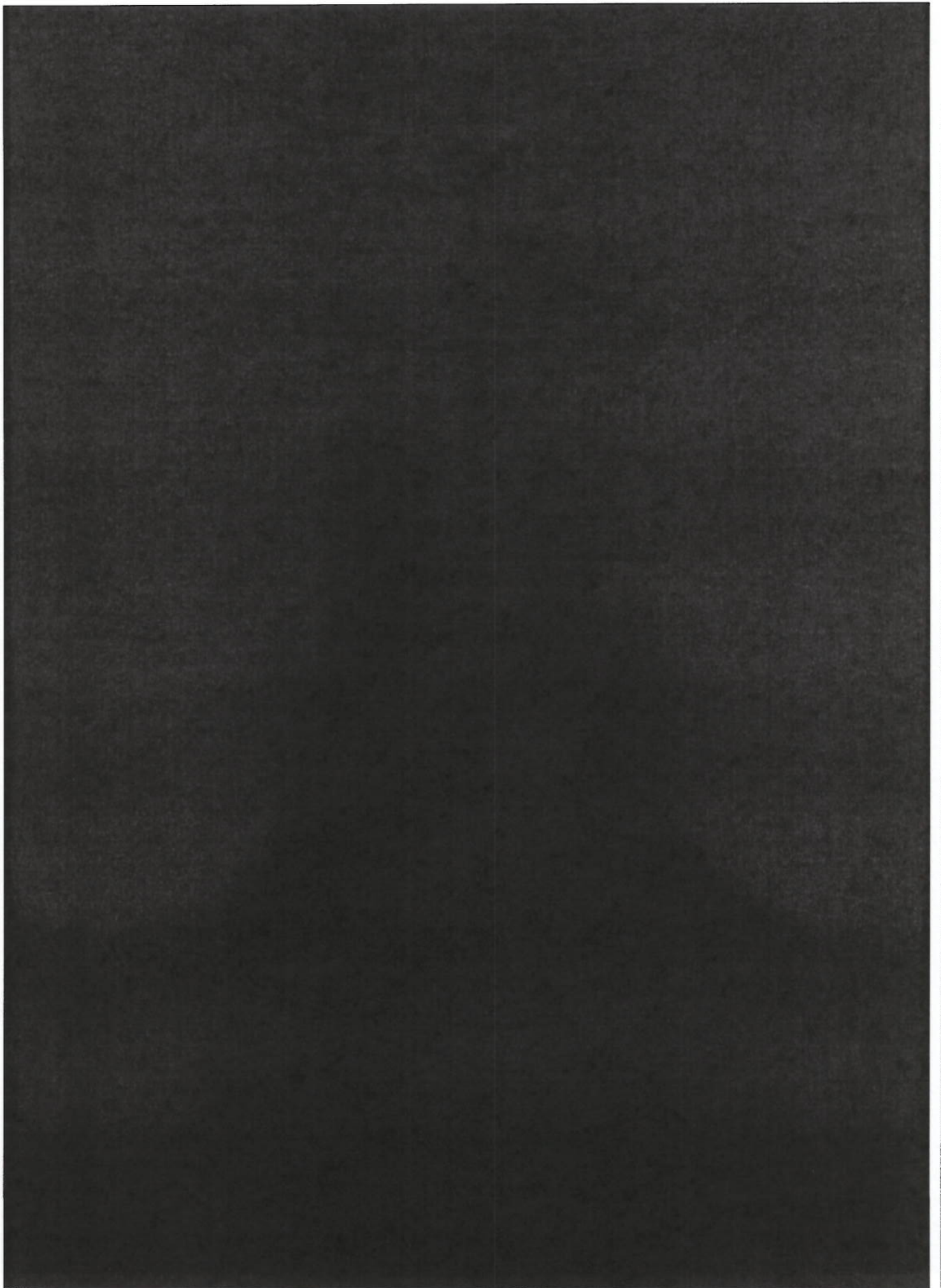
The Divisional Officer has reported that all Official Vehicles in the Limerick Division are fully equipped with standard equipment. Members have been reminded and continue to be issued with reminders of their responsibility to complete Form A.62 at the end of each tour of duty.











**19. Section 41 RTA 1994**

**Recommendations form Original Audit**

**Priority 3**

- Verification should continue to be undertaken to ensure correct fees are charged in all instances
- Contract dates should also be monitored to be in a position to discuss at the Procurement Committee in advance of any new tendering process

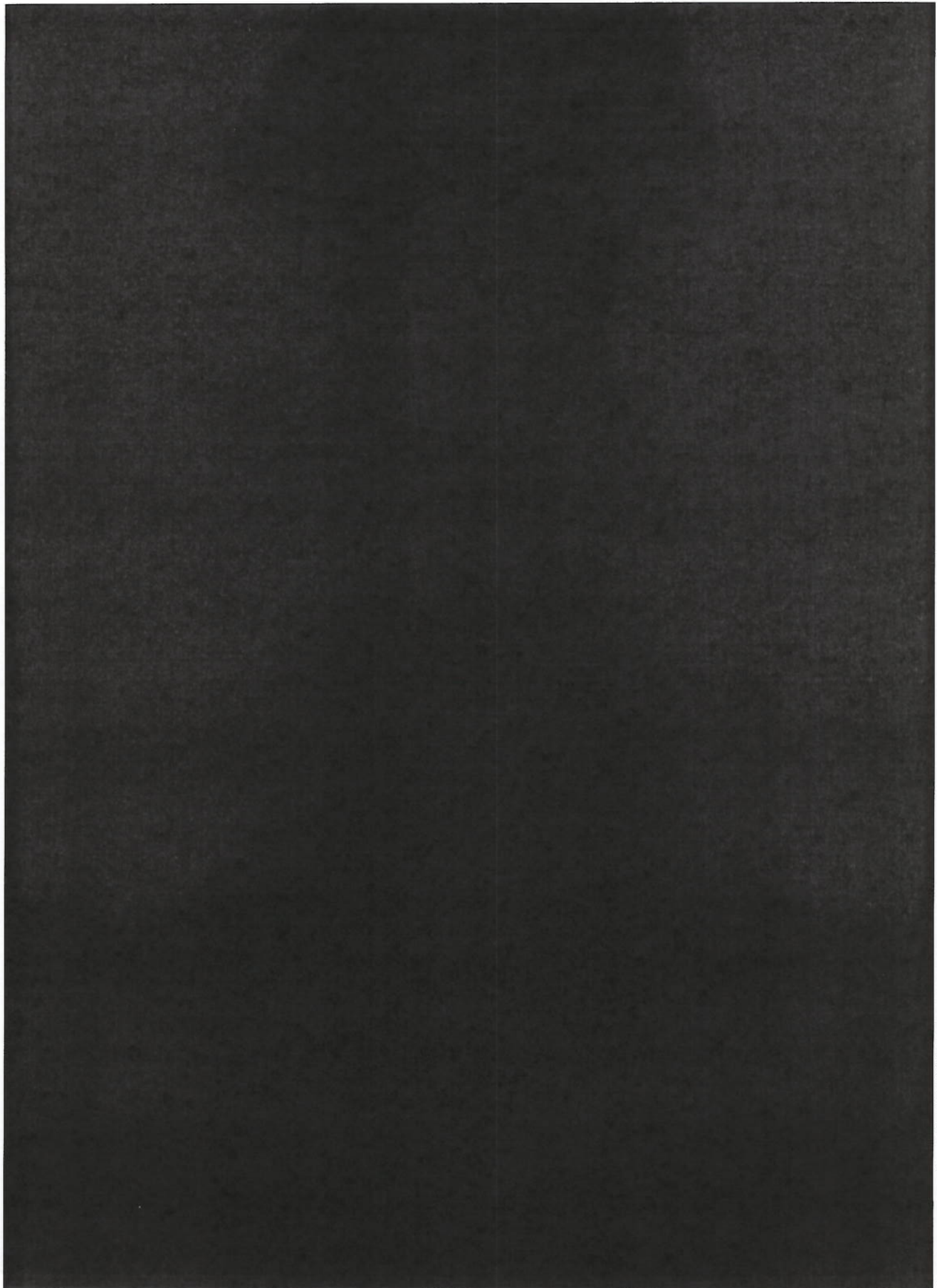
**Update in Relation to Issue**

The Divisional Officer has reported on improved practices.

When collection and release dates are verified, each lodgement is cross checked with the invoice any discrepancies are flagged immediately. The towing contract is due for renewal in 2021. The Divisional Procurement Committee have the towing contract on their Agenda.







## **Garda Internal Audit Service – Review Audit Limerick Division**

### **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 Limerick Division who participated in this audit.

[REDACTED]

Therese Carolan  
Acting Head of Internal Audit  
05 August 2020

