

## Schedule of Records - Payroll Audit

Page No	Description of document	Deletions	Relevant Section of FOI Acts	Reason for decision	Decision Maker's decision
1 to 50	Payroll Audit	6	Section 37, Part 1(n) of Schedule 1, Section 29	Personal Information, Out of Scope,	Part-Grant

Requester Name: \_\_\_\_\_ File Re: FOI-000047-2021



# Payroll

## November 2020

Garda Internal Audit Service

**Circulation Control**

<b>Action</b>	<b>From</b>	<b>To</b>	<b><u>Date</u></b>
<b>Sent for Management Response</b>	GIAS	CAO	<u>08/10/2019</u>
<b>Management Response Received</b>		GIAS	<u>11/08/2020</u>
<b>Sent for Peer Review</b>			<u>03/09/2020</u>
<b>Final Management Responses Received</b>	CAO /HRPD	GIAS	<u>03/11/2020</u>
<b>Final Report to:</b>	GIAS	Office of the Garda Commissioner Office of the CAO Executive Director Finance Garda Audit and Risk Committee C&AG and Policing Authority	

Contents

<b>1. Executive Summary</b> .....	<b>5</b>
1.1 Principal Audit Findings .....	5
1.2 Audit Opinion.....	10
1.3 Priority 1 Recommendations: .....	11
<b>2 Audit Report</b> .....	<b>12</b>
2.1 Introduction.....	12
2.2 Audit Methodology and Scope .....	16
<b>3 Main Findings and Recommendations</b> .....	<b>18</b>
3.1 Compliance with the Westmanstown National Pay Agreement .....	18
3.1.1 Background.....	18
3.1.2 Duplicate Reporting of Time & Attendance .....	18
3.1.3 Public Duty Performed On Periods of Designated Rest .....	20
3.1.4 Public Duty Performed On Periods of Annual Leave/TOIL .....	22
3.1.5 Non-Public Duty Performed On Periods of Designated Rest.....	24
3.1.6 Non-Public Duty Performed On Periods of Annual Leave/TOIL .....	26
3.1.7 Non Compliance with the Working Time Acts .....	27
3.1.8 Significant Issues of Audit Concern .....	29
3.2 Calculation of Payroll Charge.....	32
3.2.1 Notional Assessment of Non Operational Medical Expenses .....	32
3.2.2 Review of Income Tax Liabilities .....	33
3.2.3 Review of Remuneration Scales .....	34
3.3 Payroll Reporting and Control Environment .....	35
3.3.1 Reporting of Time and Attendance.....	35
3.3.2 Continuous Long Term Sickness Absence .....	36



## Garda Internal Audit Service

3.3.3 Clerical Allowances .....	37
3.3.4 Interview Board Fees .....	39
3.3.5 Data Quality .....	39
<b>4 Acknowledgement.....</b>	<b>41</b>
APPENDIX 1 - Categorisation of Audit Findings.....	42
APPENDIX 2 – Analytical Review .....	43

## 1. Executive Summary

### 1.1 Principal Audit Findings

- **Appropriate grade and point on pay scale**

Audit procedures identified that all sampled members were appointed to the payroll at both the appropriate grade and also point on the approved scale.

- **Reconciliation of HRM Personnel Records with Payroll Records held by NSSO**

A reconciliation between the HRM Personnel Records and the Payroll Data is carried out twice a year in April and October. This requires a major effort by HRM staff and takes approximately two weeks. This is because of the poor condition of the HRM IT Systems. GIAS are of the opinion that this reconciliation should be mechanised and completed automatically on every payroll run. The reconciliation report should be reviewed for each payroll and signed by a responsible officer Garda HRM.

- **Calculation of Statutory Deductions**

The calculation of statutory deductions for all sampled members was identified to be in compliance with the Taxes Consolidation Act 1997 with the exception of the issue of Benefit in Kind highlighted below.

- **Non Compliance with Tax Requirements**

In a previous audit of Overtime and Allowance (September 2018) GIAS highlighted the omission of a notional benefit in kind relating to the awarding of medical benefits to members of An Garda Síochána. GIAS are not satisfied that this issue has been satisfactorily addressed with the Revenue Commissioners and at the time of audit is awaiting further confirmation on this issue.

This Audit of the 2018 Payroll calculates the notional value of this benefit as €2m for the 2018 period. This represents a potential outstanding liability payable to the Office of the Revenue Commissioners of €7m (2013-2018).

- **Non-Compliance to the Westmanstown National Pay Agreement**

The performance of duty (public and non-public) by some members of An Garda Síochána is not in compliance with the provisions of the Westmanstown National Pay Agreement, Working Time Acts and the European Working Time Directive.

The non-compliance relates to the following specific areas:

▪ **Duty performed at different locations relating to the same time periods**

An audit review was performed, on a sample basis, of Garda members who had reported the highest levels of public and non-public duty. Audit procedures were employed that were specifically designed to detect duty performed at multiple locations relating to the same periods of time. Such procedures resulted in the detection of nine members who had a combined total of thirty-three incidents (124 ¼ hours) of reporting duty at multiple locations relating to the same periods of time. (see Appendix 3 for detailed lists)

1 - Total No. Of Hours Equivalent Of Non Compliance

2 - Total No. Of Incidences Of Non Compliance By Sampled Personnel

<u>Reg</u>	<u>Hours</u>	<u>Incidences</u>
Total (32 Garda members)	124.25	33

▪ **Public duty performed on periods of designated rest**

1 - Total No. Of Hours Equivalent Of Non Compliance

3 - Total No. Of Incidences Of Non Compliance By Sampled Personnel

<u>Reg</u>	<u>Hours</u>	<u>Incidences</u>
Total	23366.5	2204

Audit procedures were employed that were specifically designed to detect public duty performed at non-primary locations at periods of time that were rostered as periods of designated rest in the Garda member's primary location. Such procedures resulted in the detection of all thirty two sampled members who had a combined total of 2,204 incidents of public duty (23,366.5 hours) being performed at non-primary locations which were rostered as periods of designated rest at the Garda members primary location.



▪ **Public duty performed on periods of annual leave/time off in lieu**

Audit procedures were employed that were specifically designed to detect public duty performed at non-primary locations at periods of time that were applied for as periods of annual leave/TOIL in the Garda member's primary location. Such procedures resulted in the detection of five members who had a combined total of eighteen incidents of public duty (158 ¾ hours) being performed at non-primary locations which were sanctioned as periods of annual leave/TOIL at the Garda members primary location.

<u>Reg</u>	<u>Hours</u>	<u>Incidences</u>
Total	158.75	18

▪ **Non-public duty performed on periods of designated rest**

Audit procedures were employed that were specifically designed to detect non-public duty performed at non-primary locations at periods of time that were rostered as periods of designated rest in the Garda member's primary location. Such procedures resulted in the detection of six members who had a combined total of ninety-two incidents of non-public duty (637 hours) being performed at non-primary locations which were rostered as periods of designated rest at the Garda members primary location.

1 - Total No. Of Hours Equivalent Of Non Compliance

2 - Total No. Of Incidences Of Non Compliance By Sampled Personnel

<u>Reg</u>	<u>Hours</u>	<u>Incidences</u>
Total	637	92

▪ **Non-public duty performed on periods of annual leave/time off in lieu**

Audit procedures were employed that were specifically designed to detect non-public duty performed at non-primary locations at periods of time that were applied for as periods of annual leave/TOIL in the Garda member's primary location. Such procedures resulted in the detection of five members who had a combined total of thirteen incidents of non-public duty (84 ¾ hours) being performed at non-primary locations which were sanctioned as periods of annual leave/TOIL at the Garda members primary location.

- 1 - Total No. Of Hours Equivalent Of Non Compliance
- 2 - Total No. Of Incidences Of Non Compliance By Sampled Personnel

<u>Reg</u>	<u>Hours</u>	<u>Incidences</u>
Total	84.75	13

▪ **Non-compliance to the European Working Time Directive (EWTD)**

Audit procedures were employed that were specifically designed to detect the performance of duty (public and non-public) that was in excess of 16 hours in a continuous period of 24 hours. Such procedures resulted in the detection of twenty-nine of the thirty two sampled members who had a combined total of 1,059 incidents of duty in excess of 16 hours (public and non-public) (19,308.75 hours) being performed in any continuous period of 24 hours.

- 1 - Total No. Of Hours Equivalent Of Non Compliance
- 2 - Total No. Of Incidences Of Non Compliance By Sampled Personnel

<u>Reg</u>	<u>Hours</u>	<u>Incidences</u>
Total	19308.75	1059

- **Overtime and Periods of Pre Tour Briefing**

The cost of extra duty performed by members of An Garda Síochána was €117m (3.2m hours) for the 2018 period. This extra duty performed at premium rates of pay increased by €26.4m (29%) in the three year period from 2016 to 2018. This increase in overtime primarily relates to the introduction, on the 1/1/2017, of the period of pre tour briefing which was agreed as part of the National Pay Agreement negotiated by the Department of Public Expenditure and Reform. The 2018 cost for the period of pre tour briefing is €26.37m.

- **Premium Payments Awarded for Duty on Sundays and Public Holidays**

The nature of the Garda roster requires attendance on Sundays and Public Holidays when premium payments accrue.

The level of basic remuneration for members of An Garda Síochána is significantly increased by both the performance of extra duty at premium rates of pay and the awarding of allowances for ordinary duty performed on Sundays and Public Holidays. Premium payments of both €54.6m and €15.3m were awarded for duty performed on both Sundays and Public Holidays respectively in the 2018 period. These allowances are in excess of €1m per day. Previous audit reports<sup>1</sup> have identified that substantial savings could be made by controlling the number of Garda members rostered on these days.

Since the audit testing was undertaken in 2019 and the drafting of this report, matters have evolved with the roll out of the new Roster and Duty Management System (RDMS) in a number of Garda Divisions including the DMR East, DMR South Central, the Garda National Vetting Bureau, Fixed Charges Processing Office and the Garda College. Further Divisions / Offices will be phased in over the coming months. The HRPD responses included in the report explain more fully the position with regard to the implementation of RDMS, its reporting facilities, etc., all of which will greatly improve oversight of time & attendance and compliance with Working Time legislation.

GIAS will undertake an audit review in due course in order to validate the level of implementation of RDMS, audit recommendations and to ascertain the degree of improvement and compliance achieved in the management of functions and the allocation of resources.

---

<sup>1</sup> Audit of Overtime and Allowance (August 2018) and Audit of Public Holiday Allowance Payments (April 2019).



## 1.2 Audit Opinion

In regard to the calculation of the payroll of An Garda Síochána, for the 2018 accounting period, GIAS can provide **reasonable assurance** relating to the accurate calculating of payroll. In relation to specific audit objectives GIAS can provide;

**Reasonable assurance** regarding the operational effectiveness of the internal control environment in relation to the calculation of payroll including time and attendance management and anti-fraud measures.

**Limited assurance** to ensure that the reporting across the organisation of duty performed is in compliance with the provision of the Westmanstown National Pay Agreement and the Working Times Acts. This represents medium risk.

**Limited assurance** in relation to the awarding of overtime and allowances and ensuring that that such overtime and allowances are kept to minimum required and are in line with budgets. This represents medium risk.

**Limited assurance** that there are effective controls in place regarding compliance with taxation issues. This represents medium risk.

### 1.3 Priority 1 Recommendations:

- **Incomplete and Inaccurate Calculation of the 2018 Payroll (Benefit in Kind)**

A previous Revenue audit concluded that the awarding of medical benefits under the Doctors of Choice scheme confers a benefit to the individual member and that the notional value of the benefit received should be subject to the deduction of income tax. A final determination on this issue from the Revenue Commissioners has not been forwarded to GIAS.

- **Non-Compliance with the Westmanstown Pay Agreement**

It is recommended that a global / consolidated approach be applied to the reporting of time and attendance to ensure that the performance of duty is in compliance with the provisions of the Westmanstown Agreement and WTA/ EWTD. The control environment should ensure that members have enough rest time between tours of duty (public and non-public) and that they are not on duty for more than the maximum hours as specified by both the Garda Code and EWTD.

- **Premium Payments Awarded for Duty on Sundays and Public Holidays**

The activity related drivers that necessitate members to perform duty on weekends and public holidays requires identification and justification particularly in roles that do not directly interface with the Public.

We have categorised these findings by reference to the level of risk that we found to be attributed to each (See **Appendix 1** for the categorisation used).

## 2 Audit Report

### 2.1 Introduction

The mission of the Garda Internal Audit Service (GIAS) is to have in place best internal financial control, internal audit and risk management strategies in support of the objectives of An Garda Síochána and of the Commissioner as accounting officer.

This report should be read in conjunction with the Audit Report on Overpayments of Pay and Pensions undertaken jointly by the Internal Audit Unit of the National Shared Service Office and GIAS.

A trend analysis of the financial data indicates the following movements:

#### Primary Members Payroll Expenditure Sources 2016-2018 (€m)

Category	2016	2017	2018	%
Basic Pay	556.5	627.0	652.7	17.29
Overtime	90.8	131.8	117.1	28.96
Sunday Allowance	47.4	52.7	54.6	15.19
Night Duty	44	49.7	50.2	14.09
Annual Premium	8.7	14.1	16.2	86.2
Public Holiday	13.5	14.7	15.3	13.3
Other	80.0	34.3	31.3	- 60.8
Total	840.9	924.3	937.4	

When viewed in isolation the prescribed set rates/levels of basic pay for members of An Garda Síochána are not reflective of the high levels of gross remuneration actually earned. These levels of remuneration for members of An Garda Síochána are significantly increased by both the performance of extra duty at premium rates of pay and the awarding of allowances for ordinary duty performed on Sundays and Public Holidays.

Labour Court recommendations came into effect on the 1/1/2017 relating to pay restructuring in An Garda Síochána. The rent allowance was to be categorised as basic pay which had a significant price related impact. This resulted in a consequential increase in the rates at which overtime would be charged as the hourly rate of pay correspondingly increased. The categorisation of rent allowance as pay resulted in a reduction of €40m in rent which was correspondingly offset by an increase of €40m in overtime arising from both price and volume related pressures.

#### Overtime

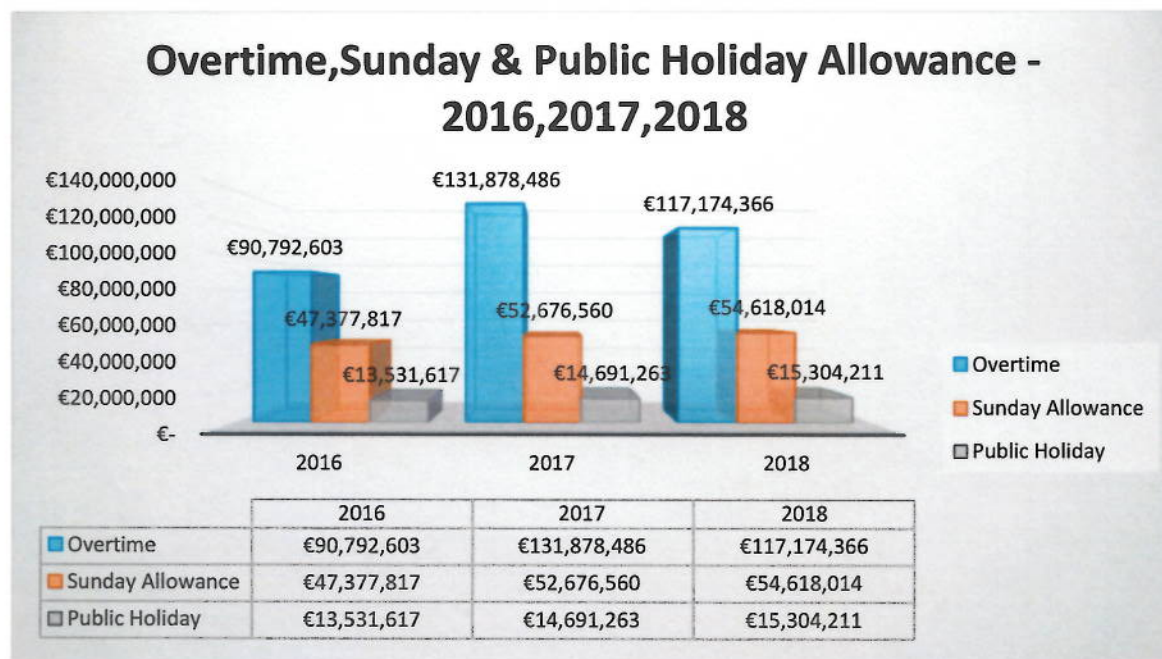
The cost of extra duty performed by members of An Garda Síochána was €117m for the 2018 period. This extra duty performed at premium rates of pay increased by €26.4m (29%) in the three year period from 2016 to 2018. This increase in overtime primarily relates to the introduction, on the 1/1/2017, of the period of pre tour briefing



which was agreed as part of the national pay agreement negotiated by the Department of Public Expenditure and Reform. The 2018 cost for the period of pre tour briefing is €26.37m.

In addition, a trend analysis of the financial data indicates the following movements as per the following chart:

**Analysis of Overtime, Sunday & Public Holiday Allowance 2016-2018**



There was a 10% volume related decrease in the level of hours performed for extra duty, excluding periods relating to pre tour briefing, in the three year period from 2016 to 2018. However, these value added gains were offset by both price related increases in overtime and the additional costs associated with the period of pre tour briefing. The activity related drivers that necessitate members to perform such additional duty requires identification and justification.

**Sunday & Public Holiday Allowance**

The costs relating to the awarding of premium allowances for duty performed on Sundays and Public Holidays are excessive as indicated per the following table:

**Analysis of 2018 Sunday & Public Holiday Allowances**

<b>No Of Days</b>	<b>No. Personnel</b>	<b>Average Sundays</b>	<b>Average Public Holidays</b>	<b>Total Average</b>	<b>Sunday Cost</b>	<b>Public Holiday Cost</b>
> 40	48	36.13	7.40	43.53	345,368	88,331
> 30 - 40	5,462	26.81	6.11	32.93	28,506,636	8,104,707
> 20 - 30	5,611	22.58	4.88	27.47	22,855,020	6,127,222
> 10 - 20	1,077	13.28	2.62	15.90	2,354,390	616,825
> 0 - 10	834	4.09	1.83	5.92	556,455	367,102
0	1,467				144	25
<b>Total</b>	<b>14,499</b>				<b>54,618,014</b>	<b>15,304,212</b>

The nature of the Garda roster requires attendance on Sundays and Public Holidays when premium payments (which are long established under IR agreements) accrue.

Premium payments of both €54.6m and €15.3m were awarded for duty performed on both Sundays and Public Holidays respectively within the 2018 period. These allowances are in excess of €1m per day. While there has been significant reduction in the volume of extra duty performed within the three year period 2016 to 2018, the levels of duty performed on Sundays and Public holidays have remained relatively constant. However, the awarding of premium allowances for duty performed on Sunday and Public Holidays has received significant price related increases of both 15% and 13% respectively.

Premium allowances for working on Sunday's and Public Holidays are very expensive. The normal roster provides that Garda Members working on a normal roster will work approximate half of all Sundays and Public Holidays (32 per year). Senior Management have advised GIAS that the organisation has taken steps to reduce the number of these incidents. However, they have also cautioned that the resolution of this matter will require roster reform through IR negotiations, a process which is ongoing. In the meantime, GIAS is of the view that Divisional and District Managers should also consider whether this level of working is justified given policing service requirements on Sunday's and Public Holidays in their areas.

**Compliance to Westmanstown National Pay Agreement**

There are significant audit concerns regarding the operational effectiveness of the control environment relating to the reporting of time and attendance to ensure compliance with the provisions of the Westmanstown National Pay Agreement. The current reporting of time and attendance is founded upon the submission of monthly paper based time sheets (A85's). However, the time and attendance relating to duty performed at different locations is reported on separate A85's for each specific location. The reporting of time and attendance for duty performed at different



locations, by submitting separate A85's for each specific location/operation does not facilitate the identification of:

- Public duty performed at different locations relating to the same periods of time
- Public duty performed on periods of designated rest
- Public duty performed on periods of annual leave/time off in lieu (TOIL)
- Non-public duty performed on periods of designated rest
- Non-public duty performed on periods of annual leave/TOIL
- Non-compliance with the provisions of the EWTD

Audit procedures have identified high incidences of some Garda Members performing duty (public and non-public) on periods of designated rest, annual leave/TOIL and also performing long periods of duty not compliant with the European Working Time Directive. Such incidences represent significant risks specifically relating to:

- The health, safety and welfare of personnel of An Garda Síochána
- The health, safety and welfare of members of the public

The control environment should ensure that members have enough rest time between tours of duty (public and non-public) and that they are not on duty for more than the maximum hours as specified by both the Garda Code and EWTD.

**Compliance with 1997 Tax Consolidation Acts:** An Garda Síochána currently operates, as an employer, an in-house medical plan under which members can avail of the services of general practitioners. Currently income tax is not being operated by An Garda Síochána to any benefit arising from the cost associated with the provision of these medical services. The cost of these medical benefits confers a benefit in kind to the individual member.

This specific issue of non-compliance has been reported in a previous audit report. A previous Revenue audit concluded that the awarding of medical benefits under the Doctors of Choice scheme confers a benefit to the individual member and that the notional value of the benefit received should be subject to the deduction of income tax. Management has advised GIAS that changes were made to the operation of this scheme to address those Revenue concerns. Furthermore, GIAS has been informed that the organisation's tax advisers brought the detail of the new scheme to the attention of Revenue and An Garda Síochána expects to shortly receive confirmation that all tax matters reported have been resolved. However, no documented evidence has yet been obtained by GIAS of this issue having been the subject of a final determination by the Revenue Commissioners. Until such a determination is made GIAS consider that there is a significant risk of non-compliance of a public body with taxation legislation.



## 2.2 Audit Methodology and Scope

This audit was performed by GIAS as an independent, objective assurance and consulting activity designed to add value and improve the organisation's operations.

GIAS carried out an independent evidence-based investigation which examined and reported on whether economy, effectiveness and efficiency has been achieved in the discharge of functions and the allocation of resources.

The objective of this audit was to provide reasonable assurance to the Garda Commissioner regarding payroll related expenditure for the 2018 period.

### Audit Scope

The audit examined the following payroll actual and notional expenditure for the 2018 period. The audit procedures will require a review of payroll expenditure specifically relating to basic pay, overtime and allowances for the financial period from 1/1/2018 – 31/12/2018 relating to the following general ledger expense elements:

Basic Pay	011001 - 011002
Members Allowances	011003 – 011054
Civilian Pay & Allowances	011055 - 011095
Overtime	012001 – 012005
Retired Garda Pensions	161001 - 161003

### Audit Methodology

The audit approach was an overall organisational risk based audit approach to review payroll related expenditure of An Garda Síochána for the 2018 period. Information was extracted from the National Shared Services Office (NSSO) relating to the 2018 period.

The development of audit conclusions upon this basis required significant application of data analytics relating to:

- Obtaining global data from the NSSO regarding payroll related expenditure
- Manipulation of the payroll data into readable format
- Application of audit procedures to interpret the data
- Identification of linkages/relationships that were not consistent with expected outcomes

In relation to;

- Compliance with the Working Time Acts and Westmanstown Agreement,
- and

- Public duty performed on periods of designated rest and on periods of Annual Leave and time off in lieu (TOIL).

The download of 100% of the payroll data for 2018 was examined and based on a risk analysis, 32 high earning employees were examined in detail. The data relating to these 32 employees displayed unusual or outlying trends inconsistent with the majority of employees.

In addition to examining outlying trends from 100% of the data any audit of Payroll should address the following questions;

1. Are the right people being paid and only those on the payroll?
2. Is the calculation of payroll correct?
3. Are employees being paid the correct amount / the correct point on the pay scale?

In relation to question one above it is confirmed that Garda HRM in April and October each year reconcile the total Garda Employee list with the employees on the payroll as provided by the NSSO.

In relation to the calculation of additions and deduction from basic salary a systems test was conducted on 50 employees which were chosen on a risk basis to include

12 with basic salary only  
10 which included Sunday allowances  
10 which include Public Holidays  
18 which included overtime

The test was to establish whether the system was calculating the additions and deductions correctly. No material errors were detected in this sample of 50 employees confirming that there is a high level of accuracy in the calculation of payroll.

In relation to whether employees are being paid the correct amount the fundamental question is whether these employees are on the correct point on the pay scale. To provide a representative sample, 200 employees were examined and their point on the pay scale was verified. No errors were detected in relation to points on pay scales.

Given the reconciliation of the payroll list by Garda HRM conducted twice yearly, the systems test on accuracy of calculation of additions and deductions and the check of a sample of 200 employees to assess whether they are on the correct point on the scale, GIAS can provide a 95% confidence level with a 2% error rate that the payroll calculations are accurate.

This report however should also be considered alongside the Joint Audit of Overpayment of Pay and Pensions which identified significant overpayment in a relatively small number of cases, mainly caused by delays in forwarding relevant information to the NSSO in relation to salary changes and also due to specific issues relating to retired Garda Members pensions.



### **3 Main Findings and Recommendations**

#### **3.1 Compliance with the Westmanstown National Pay Agreement**

##### **3.1.1 Background**

Information was extracted from payroll source data and manipulated into readable format using pivot tables and audit interrogation software. In the course of the audit analytical procedures were applied to interpret the data for the identification of linkages and relationships that were not consistent with expected outcomes. Audit procedures sampled thirty two (32) of the highest earning members, for the 2018 period, regarding the following areas of significant audit concern:

- Duplicate reporting of time and attendance
- Public duty performed on periods of designated rest
- Public duty performed on periods on annual leave/TOIL
- Non-public duty performed on periods of designated rest
- Non-public duty performed on periods of annual leave/TOIL
- Non-compliance with the European Working Time Directive

##### **3.1.2 Duplicate Reporting of Time & Attendance**

The reporting by some Garda members of duty being performed at multiple locations relating to the same periods of time is a matter of significant audit concern. The current internal control system for reporting time and attendance of duty performed does not represent an effective mechanism for the accurate reporting of time and attendance for duty performed. The current reporting of time and attendance is based upon the submission of separate paper based time sheets (A85's) for duty performed at each separate location. However, the use of separate A85's to account for duty performed at each specific location facilitates the duplicate reporting of time and attendance for duty performed at different locations relating to the same periods of time.

##### **Expected Control**

The mechanism implemented for reporting time and attendance of duty performed should ensure that the performance of duty cannot be reported at multiple locations relating to the same periods of time.

##### **Finding**

An audit review was performed, on a sample basis, of Garda members (32) who had reported the highest levels of public and non-public duty. Audit procedures employed were specifically designed to detect duty performed at multiple locations relating to the same periods of time. Such procedures resulted in the detection of nine members (9) who had a combined total of thirty-three incidents (124 ¼ hours) of reporting duty at multiple locations relating to the same periods of time.

## Recommendation:

### Priority 1

It is recommended that there is a consolidated form for the reporting of time and attendance at different locations. This global approach to the reporting of time and attendance will mitigate the risk of the duplicate reporting of time and attendance for duty performed at multiple locations relating to the same periods of time.

### Management Response

An Garda Síochána agrees that a consolidated form for reporting of time would be preferable. However, the paper based nature of existing systems, along with the requirement for supervisors to authorise expenditure relevant to their individual areas of authority makes this process complex to deliver.

The Roster and Duty Management System which has been rolled out to the DMR East, DMR South Central, the Garda National Vetting Bureau, Fixed Charges Processing Office and the Garda College has assisted in this regard, owing to the detailed reports that can be generated from this system and which include:

- Activity Report – details past activities in a particular District/Functional area, by member, date, and total hours.
- Costings Report – provides the total number of hours worked and reckoned cost of those hours, by date. This can be run for an individual employee or for a particular part of the organisation.
- Missed Overtime Report – details overtime which was planned but not carried out in a particular part of the organisation.
- Overtime Report – provides details (in hours) of paid overtime, broken down by employee and the date the overtime was performed. This report also includes details regarding whether the overtime was planned or consequential, as well as the payment code (Weekday, Sunday, Public Holiday).
- Public Duties Events Worked Report – details the public duties events worked, in hours, for a particular part of the organisation.
- Sunday Activity Report – details activity which takes place on Sundays.
- TOIL Summary Report – Displays the balance of Time Off In Lieu entitlements for a particular part of the organisation. It includes the name, reg number, total banked TOIL and remaining TOIL.
- Worked Activity Report – details the activities worked by an employee in a specific period of time.



RDMS will be rolled out to Cork City Division next with Limerick Division following in early 2021. Plans for further rollout throughout 2021 are still being developed and need to consider other organisational priorities, particularly the Operating Model.

In addition to the above, [REDACTED] 'Working Time Agreement and Procedures for the Recording and Management of Working Time in An Garda Síochána', sets out the procedures for the recording and management of Working Time in An Garda Síochána. The Directive tasks a Clerical Officer in each District with inputting each members' working hours onto the Roster Support System. This system then generates a management information report for District Officers/Superintendents to analyse.

This guidance states that it; 'will automatically generate information management reports for each District Section Mailbox, on a daily and/or weekly basis as appropriate. District Officers/Superintendents will examine these reports and forward them to the relevant Sergeants for clarification of issues or remedial action, where necessary.'

Where this is being appropriately actioned and prepared, it should highlight any breaches of the Westmanstown Working Time Agreement.

If it is the case that the IT Roster Support System is not being utilised, then this is in contravention of the policy already in existence. The compliance of members, and the recording of such compliance, is a matter for local management.

This is re-affirmed in [REDACTED] 'Recording and Management of Working Time', which states that:

"the responsibility for ensuring that all members of staff are fully aware of the Working Time Agreement and the Procedure for Recording and Management of Working Time rests with Local Divisional and District Officers".

On the basis of the above, HR&PD will re-issue a notice to ensure District/Divisional Officers are adhering to these guidelines.

### ***3.1.3 Public Duty Performed On Periods of Designated Rest***

A key principal of the roster system is that due consideration shall be awarded to safe systems of work when rostering personnel of An Garda Síochána for the provision of policing services. Paragraph 5.4 of the roster specifies that "set rest days prescribed in the roster shall be adhered to by Garda Management". Incidences of public duty being performed on periods of designated rest represents significant risks of non-compliance to the Westmanstown National Pay Agreement specifically relating to:

- The health, safety and welfare of personnel of An Garda Síochána,
- The health, safety and welfare of members of the public,

This practice occurs as the current reporting of time and attendance is based upon the submission of separate paper based time sheets (A85's) for duty performed at each separate location. However, the use of separate A85's to account for public duty performed at multiple locations facilitates the performance of duty at non-primary

locations at periods of time which are rostered as periods of designated rest at the Garda member's primary location.

### **Expected Control**

The control environment relating to the reporting of time and attendance should ensure that Garda Management observe periods of designated rest. The control environment should ensure the detection of public duty being performed at non-primary locations at times which were rostered as periods of designated rest at the Garda member's primary location.

### **Finding**

Audit procedures were employed that were specifically designed to detect public duty performed at non-primary locations at periods of time that were rostered as periods of designated rest in the Garda member's primary location. Such procedures resulted in the detection of all thirty two sampled members who had a combined total of 2,204 incidents of public duty (23,366.5 hours) being performed at non-primary locations which were rostered as periods of designated rest at the Garda members primary location.

### **Recommendation**

#### **Priority 1**

It is recommended that a global approach (such as early implantation of RDMS) be applied to the reporting of time and attendance for the performance of public duty so as to ensure that duty performed at non-stationed locations is not performed on periods of time that were rostered as periods of designated rest in the Garda members stationed location.

#### **Priority 2**

While it is acknowledged that exceptional circumstances can arise due to operational requirements, the Divisional and District Officers must ensure compliance with their obligations under the Working Time Agreement to ensure that the minimum number of hour's rest that each member must have is adhered to. Management must monitor the numbers of hours (including overtime and duty at non-primary locations) each member works to ensure that they are not in breach of this Agreement.



## Management Response

The rollout of RDMS will significantly improve the recording mechanisms and reporting tools available to Garda members. As outlined in response to 3.1, Priority 1, a number of reports with key data are produced by RDMS which facilitates the monitoring of hours worked and O/T claimed.

RDMS has been rolled out to a number of Divisions, most recently to the DMR South Central Division on 5<sup>th</sup> October 2020.

Paragraph 11.3 of the Westmanstown Working Time Agreement clearly sets out the weekly rest periods for members of An Garda Síochána. They are as follows:

- One uninterrupted rest period of not less than 35 hours in each 7-day period, composed of 24 consecutive hours or,
- Two uninterrupted rest periods each of not less than 24 hours in each 14-day period or
- One uninterrupted rest period of not less than 59 hours in each 14-day period.

The 'Procedures for the Recording and Management of Working Time' sets out the specific roles and responsibilities of individual members of An Garda Síochána in relation to the recording and management of working time. For All members (to whom the roster applies) it states that 'there is an onus on each member, to report potential breaches of the Working Time agreement to facilitate remedial action and declare in writing any potential working time conflicts to their line supervisors/manager at the earliest opportunity.'

This places a personal responsibility on the individual to highlight instances where they have breached the WTA.

The table contained in the guidelines also provides a graduated level of responsibilities at a District/Divisional level for the management of working time, including monitoring requirements.

As proposed in the previous recommendation, this Office will ensure that a communication issues to advise Garda Management of their responsibilities in respect of Working Time and the recording of same.

### **3.1.4 Public Duty Performed On Periods of Annual Leave/TOIL**

A significant area of audit interest was the performance of public duty at non-primary locations at periods of time which were sanctioned as periods of time of annual leave/TOIL in the member's primary location. This practice occurs as the current reporting of time and attendance is based upon the submission of separate paper based time sheets (A85's) for duty performed at each separate location. However, the use of separate A85's to account for public duty performed at multiple locations facilitates the performance of duty at non-primary locations at periods of time which

were sanctioned as periods of annual leave/TOIL at the Garda member's primary location.

### **Expected Control**

The control environment relating to the reporting of time and attendance should ensure that Garda Management observe periods of annual leave/TOIL. The control environment should ensure the detection of public duty being performed at non-primary locations at times which were rostered as periods of annual leave/TOIL at the Garda member's primary location.

### **Finding**

Audit procedures were employed that were specifically designed to detect public duty performed at non-primary locations at periods of time that were applied for as periods of annual leave/TOIL in the Garda member's primary location. Such procedures resulted in the detection of five members who had a combined total of eighteen incidents of public duty (158 ¾ hours) being performed at non-primary locations which were sanctioned as periods of annual leave/TOIL at the Garda members primary location.

### **Recommendations**

#### **Priority 1**

It is recommended that a global approach (such as early implantation of RDMS) be applied to the reporting of time and attendance for the performance of public duty so as to ensure that duty performed at non-stationed locations is not performed on periods of time that were sanctioned as periods of annual leave/TOIL in the Garda members stationed location.

#### **Priority 2**

While it is acknowledged that exceptional circumstances can arise due to operational requirements, the Divisional and District Officers must ensure compliance with their obligations under the Working Time Agreement and Garda Code to ensure that the minimum number of hour's rest that each member must have is adhered to. Management and supervisors must monitor leave to ensure that attendance during periods of Annual leave/TOIL is not required and that members are not in breach of this Agreement.

### **Management Response**

It should, where possible be the practice that duty of a public nature away from home stations be filled by those rostered for duty. Due to the exigencies of the service there are some incidences where this is not always possible, and the duty is filled by members who are on annual leave or on rest periods.



District/Divisional Officers must be conscious of this when they are looking to fill these duties, as well as whether the members volunteering themselves have had adequate rest periods.

The Roster and Duty Management System allows for the following reports to be extracted:

- Overtime Report – provides details (in hours) of paid overtime, broken down by employee and the date the overtime was performed. This report also includes details regarding whether the overtime was planned or consequential, as well as the payment code (Weekday, Sunday, Public Holiday).
- Public Duties Events Worked Report – details the public duties events worked, in hours, for a particular part of the organisation.

These reports can be monitored by the Superintendent/Chief Superintendent to identify any patterns that may be occurring. As the RDMS continues to be rolled out the reports available to Superintendents/Chief Superintendents from the system will provide greater accessibility to the data needed to monitor hours worked, etc.

The Westmanstown Working Time Agreement does provide in paragraph 11.8 that;

“It is recognised that policing, by its nature, can be unpredictable and, therefore, it will not always be possible to comply with the minimum daily or weekly rest provisions. However, it is agreed that every effort should be made to ensure that members are afforded the minimum rest provisions of the EWTD and this WTA.”

The ‘Procedures for the Recording and Management of Working Time’ specify that due consideration must be given to safe systems of work when rostering personnel for duty and that at all times be cognisant of the Health, Safety and Welfare of personnel.

An Garda Síochána must always be mindful that owing to the exigencies of the service resources will at times be required to be sourced from those resting or on annual leave. However, this only applies when necessary.

As stated above, this Office intends to issue a communication to remind Garda Management of their responsibilities in respect of Working Time and the recording of same.

### ***3.1.5 Non-Public Duty Performed On Periods of Designated Rest***

A significant area of audit concern was non-public duty being performed on periods of designated rest. Incidences of public duty being performed on periods of designated rest represents significant risks of non-compliance to the Westmanstown National Pay Agreement specifically relating to:

- The health, safety and welfare of personnel of An Garda Síochána,
- The health, safety and welfare of members of the public,

### **Expected Control**

The control environment relating to the reporting of time and attendance should ensure that Garda Management observe periods of designated rest. The control environment should ensure the detection of non-public duty being performed at non-primary locations at times which were rostered as periods of designated rest at the Garda member's primary location.

### **Finding**

Non-public duty is performed by members of An Garda Síochána under arrangements with organisers of events such as football matches, concerts and race meetings etc. who seek to engage the services of members of An Garda Síochána to perform duties to which they would not normally be assigned.

Audit procedures were employed that were specifically designed to detect non-public duty performed at non-primary locations at periods of time that were rostered as periods of designated rest in the Garda member's primary location. Such procedures resulted in the detection of six members who had a combined total of ninety-two incidents of non-public duty (637 hours) being performed at non-primary locations which were rostered as periods of designated rest at the Garda members primary location.

### **Recommendation**

#### **Priority 1**

It is recommended that a global approach (such as early implantation of RDMS) be applied to the reporting of time and attendance for the performance of non-public duty so as to ensure that duty performed at non-stationed locations is not performed on periods of time that were rostered as periods of designated rest in the Garda members stationed location.

#### **Priority 2**

While it is acknowledged that circumstances can arise due to operational requirements and resource availability, the Divisional and District Officers must ensure compliance with their obligations under the Working Time Agreement and Garda Code to ensure that the minimum number of hour's rest that each member must have is adhered to. Management and supervisors must monitor members undertaking duty of a non-public nature to ensure compliance with this Agreement.

### **Management Response**

In respect of Non-Public Duty performed on designated rest periods, the Garda Code (Finance) 12.7 relating to 'Members Volunteering for Duties of a Non-Public Nature' states:



2. The extent to which the number detailed falls short of the number requested may be made up from members who volunteer to perform the duty during leave or while not rostered for duty.
  
6. Members volunteering should not be selected for any such duty, in circumstances that would not allow them adequate rest before taking up their regular duty.

HQ Directive 3/13 places the onus on the District/Divisional Offices, when allocating these Non-public duties, to ensure that due diligence is conducted and that members are sourced where possible from working units. Where not possible and they are sourced from resting units, management/supervisors should ensure that adequate rest periods can be availed of.

The processes and procedures previously outlined in relation to the RDMS system, or the Procedures for the Recording and Management of Working Time also apply in these circumstances.

### **3.1.6 Non-Public Duty Performed On Periods of Annual Leave/TOIL**

A significant area of audit interest was the performance of non-public duty at non-primary locations at periods of time which were sanctioned as periods of time of annual leave/TOIL in the member's primary location. This practice occurs as the current reporting of time and attendance is based upon the submission of separate paper based time sheets (A85's) for duty performed at each separate location. However, the use of separate A85's to account for non-public duty performed at multiple locations facilitates the performance of duty at non-primary locations at periods of time which were sanctioned as periods of annual leave/TOIL at the Garda member's primary location.

### **Expected Control**

The control environment relating to the reporting of time and attendance should ensure that Garda Management observe periods of annual leave/TOIL. The control environment should ensure the detection of non-public duty being performed at non-primary locations at times which were rostered as periods of annual leave/TOIL at the Garda members' primary location.

### **Finding**

Audit procedures were employed that were specifically designed to detect non-public duty performed at non-primary locations at periods of time that were applied for as periods of annual leave/TOIL in the Garda member's primary location. Such procedures resulted in the detection of five members who had a combined total of thirteen incidents of non-public duty (84 ¾ hours) being performed at non-primary locations which were sanctioned as periods of annual leave/TOIL at the Garda members primary location.

## Recommendation

### Priority 2

It is recommended that a global approach (such as early implantation of RDMS) be applied to the reporting of time and attendance for the performance of non-public duty so as to ensure that duty performed at non-stationed locations is not performed on periods of time that were sanctioned as periods of annual leave/TOIL in the Garda members stationed location.

While it is acknowledged that circumstances can arise where leave is cancelled due to operational requirements and resource availability, the Divisional and District Officers must ensure compliance with their obligations under the Working Time Agreement and Garda Code to ensure that the minimum number of hour's rest that each member must have is adhered to.

### Management Response

Again reference is drawn to the Garda Code (Finance) 12.7 'Members Volunteering for Duties of a Non-Public Nature'.

The implementation of the RDMS system will assist in the correct recording of time and attendance, in addition to the correct allocation of Garda Members.

The following policies and procedures also apply:

1. Westmanstown Working Time Agreement



As previously outlined appropriate policies and procedures are in place to ensure appropriate governance is applied and that management are aware of the onus placed on them, in accordance with the European Working Time Directive.

The communications piece, as alluded to previously, will re-affirm these procedures and the responsibilities of local Garda management for the recording of Working Time.

#### **3.1.7 Non Compliance with the Working Time Acts**

The fundamental purpose of the Westmanstown Roster Working Time Agreement is to establish the principals that underpin the Westmanstown rosters to ensure their effective and efficient implementation and also to ensure that the operation of the rosters is in compliance with the provisions of the Working Time Acts.

The Westmanstown Working Time Agreement is made under the auspices of the European Working Time Directive 2003/88/EC of the European Parliament and the Council and as legislated for under in the Working Time Acts. The intention of the Westmanstown Agreement was to ensure full compliance with this legislation.



## Expected Control

The control environment regarding the reporting of time and attendance of duty performed should ensure full compliance with the provisions of the European Working Time Directive and subsequent Court of Justice of the European Union judgements and the Working Time Acts.

One of the primary acknowledgements of the agreement is that members shall not, in the interests of health and safety, be required to work more than 16 hours in any continuous 24 hour period.

## Finding

Audit procedures were employed that were specifically designed to detect the performance of duty (public and non-public) that was in excess of 16 hours in a continuous period of 24 hours. Such procedures resulted in the detection of twenty-nine of the thirty two sampled members who had a combined total of 1,059 incidents of duty in excess of 16 hours (public and non-public) (19,308.75 hours) being performed in any continuous period of 24 hours.

## Recommendation

### Priority 1

It is recommended that a global approach (such as early implantation of RDMS) be applied to the reporting of time and attendance for the performance of duty so as to ensure that duty performed is fully compliant with the provisions of the European Working Time Directive.

### Priority 2

Divisional and District Officers and supervisors should be reminded to ensure compliance with their obligations under the Working Time Agreement.

## Management Response

The issues raised during the course of this report are acknowledged, in particular that there appears to be a lack of adherence to the procedures that currently are in place.

A communication is being developed, with the assistance of Internal Communications to address the monitoring of hours worked by members of An Garda Síochána and to ensure local management (District/Divisional) are monitoring same and are aware of their responsibilities.

The introduction of the RDMS system will assist the Organisation moving forward, however in the meantime, we must work with the mechanisms that are in existence, and these will be re-affirmed to the Organisation.

### **3.1.8 Significant Issues of Audit Concern**

#### **Adverse Health Implications of Reported Time and Attendance**

An issue of significant audit concern is the performance of duty (public and non-public) at levels and within periods that would have negative health implications for members of An Garda Síochána. Audit procedures have been designed to specifically identify such practices of excessive reporting of time and attendance.

#### **Expected Control**

The control environment regarding the reporting of time and attendance of duty performed should ensure full compliance to the provisions of the European Working Time Directive.

#### **Finding**

Audit procedures identified an instance of the performance of seventy five and a quarter hours public duty performed over the course of only an eighty and a half hour period during 2018. While it is likely that this is an exceptional example due to operational requirements, there is an obligation on Divisional and District Officers to ensure the safety and wellbeing of personnel and of the public with whom they interact.

#### **Recommendation**

##### **Priority 1**

Other than in a single or exceptional circumstance, the performance of duty of this magnitude within those time constraints is questionable on the basis of health and safety grounds. Any members who report time and attendance relating to the performance of herculean levels of duty, other than in exceptional operational circumstances should be referred to Divisional management for appropriate review and attention.

#### **Management Response**

Management fully agree with this recommendation.

Where issues are identified in respect of individual members, there must be action taken by the Superintendent/Chief Superintendent. It is essential that as employers, An Garda Síochána continues to look after the safety, health and welfare of our Garda Personnel.

The continued rollout of RDMS, combined with the implementation of the Business Services Functional Area as part of the Organisation Operating Model, will advance the mechanisms available at Divisional Level to support this



### **Time and Attendance Reported at Three Locations for Same Time Periods**

A return was submitted to Internal Affairs under the provisions of the Anti-Fraud Directive [REDACTED] arising from the findings of a previous audit specifically relating to the operation of Dublin City Port. The return identified the reporting of duty performed at multiple locations relating to duplicate periods of time.

### **Expected Control**

The mechanism implemented for reporting time and attendance of duty performed should ensure that the performance of duty cannot be reported at multiple locations relating to the same periods of time.

### **Finding**

Audit procedures employed in the course of the audit have identified the reporting of duty performed at triplicate locations relating to the same period of time on the 21<sup>st</sup> October 2018.

### **Recommendation**

#### **Priority 1**

It is recommended that a consolidated approach (as part of RDMS) be adopted for the reporting of duty performed at different locations. However, it is difficult to envisage how the reporting of duty performed at the Three Arena, on Operation Hybrid and the processing of files in a Division all at the same time can be attributed to error.

### **Management Response**

The concerns raised regarding the level of work in some cases has been raised with the Garda Internal Affairs area and an investigation is underway.

It is evident that issues such as this should not arise, and local Garda Management should conduct appropriate enquiries where discrepancies are identified.

RDMS allows Divisional Planning Units to record a particular "Demand Role" or activity for a tour of duty. Examples of these would include:

- Administration
- Beats
- Community Engagement
- Court Presenter
- Escort
- Files
- Patrol Car Driver
- PEMS

- Sergeant in Charge

Additionally, planners can attach notes detailing the rationale and signoff where overtime is planned. The start and finish time of the tour will also be detailed. The member can view this on their personal workbench when they log onto RDMS.

RDMS is built around a “tree structure” which essentially maps the structure of An Garda Síochána. Each member is assigned to a particular location in that structure and it is not possible for them to be planned in more than one location.

From a HRPD perspective, this Office is concerned for the Welfare, Health and Safety of our Garda Personnel and to ensure processes are in place to protect same.

HRPD will achieve this by ensuring that the communication being prepared advises Garda Management of their responsibilities in respect of Working Time and the recording of same.



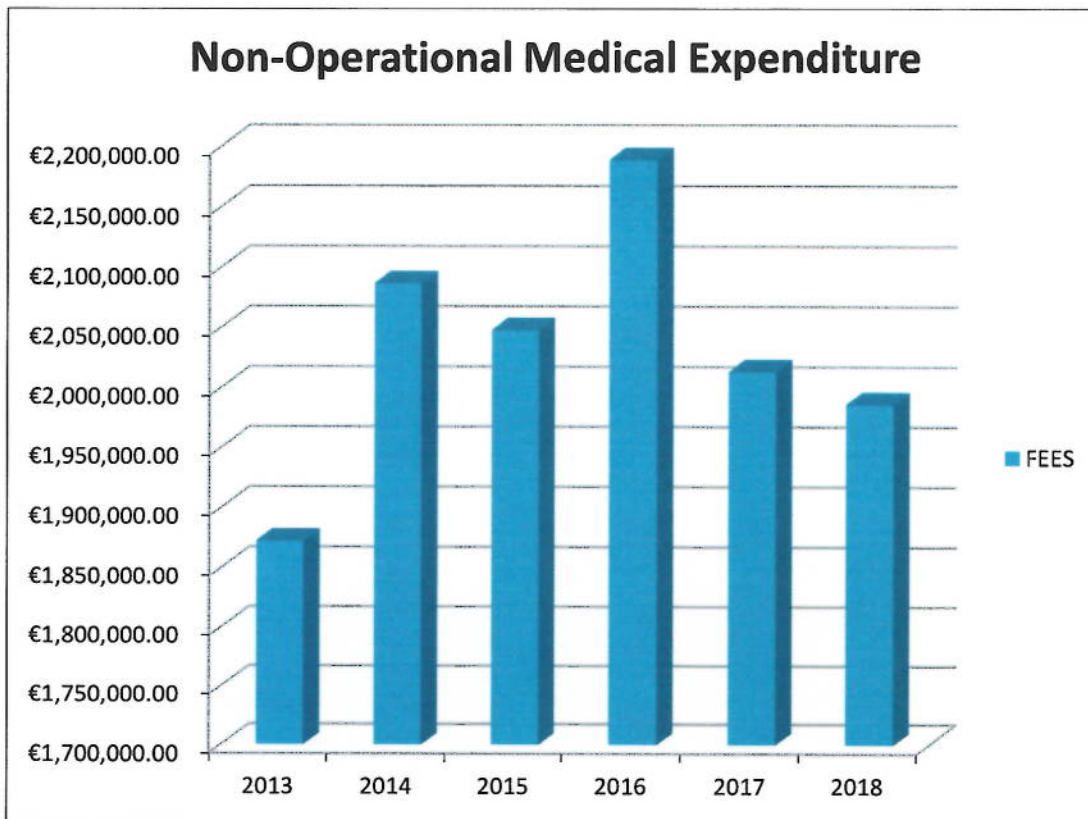
### 3.2 Calculation of Payroll Charge

One of the primary objectives of this review was the provision of audit assurance regarding the accurate calculation of the overall global payroll charge for the 2018 period. In that regard the audit was orientated towards the application of the following audit procedures specifically relating to:

- Identification of notional income absent from the payroll
- Compliance with the accurate calculation of pay related statutory deductions

#### 3.2.1 Notional Assessment of Non Operational Medical Expenses

A significant area of audit concern relates to the taxation implications arising from the provision of non-operational personal medical benefits received by members. An Garda Síochána currently operates, as an employer, an in-house medical plan under which members can avail of the medical services from general practitioners.



Year	2013	2014	2015	2016	2017	2018	Total
<b>Fees</b>	€1,872,403	€2,086,694	€2,047,904	€2,189,008	€2,013,425	€1,986,204	€12,195,639

#### Expected Control

Currently income tax is not being operated by An Garda Síochána to any benefit arising from the cost associated to the provision of these medical services. This current practice is not in compliance with all necessary conditions that would allow such benefits not to be treated as benefits in kind.

### Finding

The cost of these medical benefits confers a benefit in kind to the individual member. Therefore, this cost should be treated on the payroll as notional income subject to the deduction of income tax. An estimate of the potential tax liability is €7.3m (PAYE €6.3m, Employers PRSI €976k) for the period 2013 to 2018 excluding interest and penalties.

### Recommendation

#### Priority 1

This specific issue of non-compliance has been reported in a previous audit report and has yet to be disclosed to the Office of the Revenue Commissioners (Revenue). A previous Revenue audit concluded that the awarding of medical benefits under the Doctors of Choice scheme confers a benefit to the individual member and that the notional value of the benefit received should be subject to the deduction of income tax.

### Management Response

These matters have been raised with the Revenue Commissioners by the organisation's tax advisers as part of a broader voluntary disclosure process. An Garda Síochána has recently agreed a sum to be paid to Revenue in respect of the voluntary disclosure at which point the organisation has been advised that Revenue will then confirm that all reported tax matters have been resolved.

**GIAS Note** – GIAS accepts the above management response and requests an update on receipt of confirmation from Revenue that all reported tax matters have been resolved. GIAS also suggests that management put in place any actions/procedures required to ensure compliance for the future of the scheme.

### 3.2.2 Review of Income Tax Liabilities

A primary objective of the audit was the provision of assurance regarding compliance with the accurate calculation of pay related statutory deductions. In that regard audit procedures were employed to recalculate, on a sampled basis:

- The calculation of annual PAYE personal income tax liability
- The calculation of employees pay related social insurance liability
- The calculation of employers pay related social insurance liability
- The calculation of annual universal social charge

### Expected Control

Audit procedures were applied to provide assurance that the calculation of statutory deductions were in compliance to the Taxes Consolidation Act 1997 ("TCA97").



Taxable income is subjected to rates of tax which graduate from lower to higher levels depending upon the taxable income.

**Finding**

The calculation of statutory deductions for all sampled members was identified to be in compliance with the Taxes Consolidation Act 1997.

**Recommendation**

No recommendation.

**3.2.3 Review of Remuneration Scales**

A primary objective of the audit was the provision of assurance regarding compliance with the accurate appointment of personnel at appropriate grade and points on scale. In this regard audit procedures were employed to review, on a sampled basis, the grade and point on scale appointment of Garda members on the live payroll as at 31st December 2018.

**Expected Control**

It was expected that the internal control environment would ensure accurate appointments of personnel to the payroll at the appropriate grade and point on scale.

**Finding**

Audit procedures identified that all sampled members were appointed to the payroll at both the appropriate grade and also point on the approved scale.

**Recommendation**

No recommendation

### 3.3 Payroll Reporting and Control Environment

#### 3.3.1 Reporting of Time and Attendance

There is a significant deficiency in the operational effectiveness of the internal control environment relating to the reporting of time and attendance. The current reporting of time and attendance is founded on the submission of monthly paper based time sheets (A85's). The reporting of time and attendance for duty performed at different locations, by using A85's for each separate location/operation, does not facilitate the identification of duty been performed at different locations relating to the same periods of time. A fundamental driver of overtime is the paper based system for recording and sanctioning overtime which makes it difficult to have oversight of the work patterns of members across multiple cost codes within the same roster period.

#### Expected Control

The internal control environment regarding the reporting of time and attendance should ensure strict compliance to the provisions of the Westmanstown National pay Agreement.

#### Finding

The internal control environment relating to the reporting of time and attendance is not operationally effective regarding compliance to the Westmanstown Roster and the WTA/ EWTD. The control environment does not ensure that members have enough rest time between tours and that they are not performing duty in excess of the maximum hours as specified by the Garda Code and the EWTD.

#### Recommendation

##### Priority 1

A consolidated A85, that consolidates duty performed at multiple cost centres, would facilitate the identification of excessive duty being performed and designated rest periods not being observed.

#### Management Response

An Garda Síochána agrees that a consolidated form for reporting of time would be preferable. However, the paper based nature of existing paper systems, along with the requirement for supervisors to authorise expenditure relevant to their individual areas of authority makes this process complex to deliver.

The A.85 is claimed from one specific cost centre, and other 'Public/Non-Public Duties' cannot be recorded on the same form. Any consideration to amending the A85 would rest with the Executive Director, Finance and Services.

The RDMS Payroll Report has replaced the A85 in the DMR East Division and it is intended to retire A85's in each Division after an appropriate "bedding in" period. Each Payroll Report will relate to a particular cost code, and it will also include the Project Code where appropriate, which allows situations requiring multiple A85's to be handled.



The 'Procedures for the Recording and Management of Working Time' places responsibility on the District Officer/Superintendent to 'Ensure records of working time are captured on a daily basis in respect of every member in the District to whom the roster applies and retain original forms for inspection'. Furthermore there is a responsibility on all members to 'Report potential breaches of the WTA to facilitate remedial action and declare in writing any potential working time conflicts to their line supervisors/managers at the earliest opportunity'.

The Communications piece being developed by this Office will direct that the procedures as set out are adhered to, and all parties made aware of their responsibilities.

### **3.3.2 Continuous Long Term Sickness Absence**

In the course of the audit a review of the personnel data held by the Human Resources Management Directorate was performed. This review identified instances of Garda members who have been on continuous sick leave for a number of years and remain on the Payroll. A review of the incidents has identified that the absence is a result of significant injury sustained in the course of the discharge of police related duties.

#### **Expected Control**

The implementation of a programme to effect the continuous review and consideration of timely discharge of members who have incurred injuries to the extent that they may be no longer in a position to effectively discharge policing duties.

#### **Finding**

This review identified instances where Garda members have been on continuous sick leave for a number of years while maintained on the payroll. There would appear to be no documented and timely process in place to undertake reviews and facilitate consideration of possible discharge/retirement of members who are on long term continuous sickness absence and who may not be in a position to deliver policing duties.

#### **Recommendation**

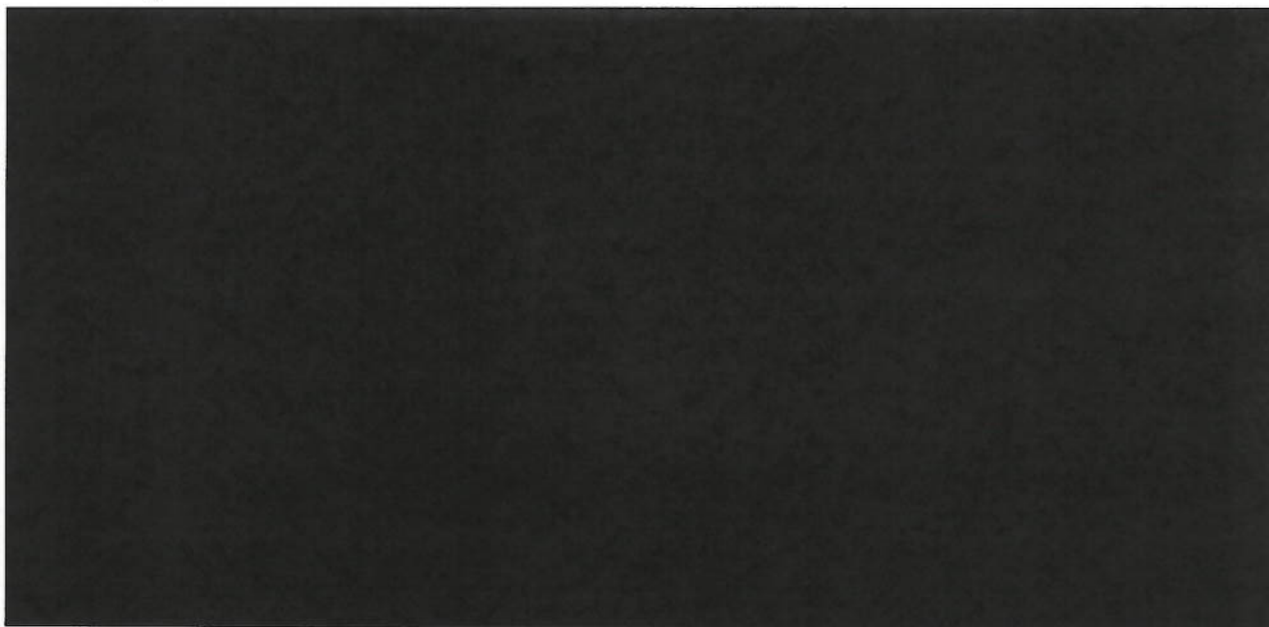
##### **Priority 1**

Where members are retained on the payroll while on lengthy absences, a programme should be implemented to ensure regular review and timely consideration, in consultation with their medical advisors and the CMO, of possible discharge/retirement options.

#### **Management Response**

Yes, however, the only 'programme' currently available is ill-health retirement/Special Pension Injury on Duty (IOD) and this can only be used in specific circumstances relating to the type of illness. This is only availed of with medical advice which

identifies that the member will not be in a position to deliver policing duties at any future date. It is the case that progressing matters with respect to discharge of members requires the support of the CMO and is based the medical advice provided by the CMO in conjunction with other medical specialists as required. This is necessarily timely, as it impacts on the person and their potential future employment in the organisation. Neither HR nor management can or should act in a manner that is contrary to medical advices in such matters.



### **3.3.3 Clerical Allowances**

There were 211 Garda members who were in receipt of clerical allowances in the 2018 period. The total annual cost of this allowances was €926k in the 2018 period relating to the performance of clerical related duties.

The performance of clerical related duties by serving members of An Garda Síochána represents front line policing services that have not been allocated directly to the provision of front line policing services. If these resources were reallocated directly to the provision of front line policing it would generate three hundred and eighty thousand hours. In terms of obtaining value for money regarding the allocation of policing services, this would equate to a significant opportunity cost saving.

#### **Expected Control**

The internal control environment regarding human resource allocation and distribution should ensure that all human resources of An Garda Síochána (members and staff) are allocated directly towards the provision of front line policing services.

#### **Finding**

Audit procedures have identified that in excess of two hundred members of An Garda Síochána are performing duty of a clerical nature. The level of this duty represents 11.8% of the total duty performed at premium overtime rates of remuneration.



A number of reports have recommended that administrative / clerical 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.

## Recommendation

### Priority 1

The concept of Civilianisation which is being embraced by An Garda Síochána should be expedited. The performance of duty by Garda members which is of a clerical and administrative nature should be reallocated to Garda Staff. This would facilitate the optimum level of policing resources being utilised in the provision of front line policing services.

### Management Response

This recommendation is in keeping with the concepts being progressed under the Workforce Modernisation Initiative. An Garda Síochána have embraced this process, and are continuing to achieve this in projects such as;

1. CAD (Call Dispatchers)
2. Front Office Roles (Clerical Officers, Front Desk)

A high-level Workforce Plan has been developed and significant progress has been made to date.

The allowances, including the clerical allowance, paid to members of An Garda Síochána form part of historical pay agreements, negotiated between the representative bodies and the Department of Justice. This is an Industrial Relations matter, and is being dealt with under the appropriate forum,

However, both the principle of “civilian by default” and the opportunities arising under the Operating Model are all being exploited to ensure that Garda members are assigned to operational policing roles to the greatest extent possible.

The Workforce Modernisation Initiative, under the direction of the Executive, is led by the Acting Executive Director of Human Resource and People Development and is tasked with pursuing the Garda reassignments required to meet the Government Decision of July 2016.

The Government Decision of 19th July 2016 on the Five Year Reform and High-level Workforce Plan for An Garda Síochána set out, amongst other things, the parameters within which An Garda Síochána should progress the agreed increase to 4,000 Garda Staff.

Based on the agreed interpretation of the Government Decision Garda Staff posts have since January 2017 been sanctioned on the basis that of the 2,000 increase in Garda Staff posts, 1,500 of those must allow for the backfilling of posts that facilitate the reassignment of Garda Members to operational policing roles and that 500 would be sanctioned for new posts.

To date, significant progress has been made on this agenda and the support and cooperation of all stakeholders has resulted in the successful realignment of the organisations resources with a number of roles being transitioned to Garda Staff, including the PAF administration roles. As of 27<sup>th</sup> October 2020, there are 704 Garda Reassignments recorded and this represents 47% of the targeted number of 1500 posts to be reassigned.

An Garda Síochána is currently in discussions with the Department of Justice and Equality on re-calibrating the initial 1,500 requested.

#### **3.3.4 Interview Board Fees**

In the course of the audit an analytical review of the 2018 Garda Staff pay codes was performed. The review identified expenditure of €513k incurred relating to the acquisition of personnel for the provision of interview services. These fees have been coded as pay related remuneration of An Garda Síochána staff.

#### **Expected Control**

The reporting of expenditure on the general ledger should reflect and correspond to the nature of the expenditure incurred.

#### **Finding**

In the 2018 period expenditure of €513k was incurred in the acquisition of personnel for the provision of interview services. These fees have been coded as pay related remuneration of An Garda Síochána staff.

#### **Recommendation**

The classification and presentation of expenditure reported in the Annual Financial Statements should be representative of the nature of the expenditure.

#### **3.3.5 Data Quality**

In the course of the audit a review of the personnel related data held by the Human Resource Directorate was performed. The data on the GRIPS HRM database should be reconciled to the payroll at year end on an annual basis.

#### **Expected Control**

The personnel related data held both by the HRM Directorate and the NSSO should be subject to a verification process to ensure the accuracy and completeness of both data sets.



### Finding

HRM performed a consolidated reconciliation of the personnel of An Garda Síochána on an annual basis on the 18<sup>th</sup> October. This is not reconciled to the personnel related data held by the NSSO.

### Recommendation

#### Priority 1

A reconciliation between the HRM personnel data and the payroll at the year-end should be performed on an annual basis. A reconciliation of An Garda Síochána personnel numbers should be performed on an annual year end basis. In the course of the audit the starters and leavers from the 2018 payroll were identified. GIAS have requested HRM records section of the HRM Directorate to review the completeness of their records to the payroll data.

### Management Response

Disagree in respect to the Garda members and agree in respect to Garda staff.

Garda members - at present, a reconciliation between Garda payroll and GEMS is conducted twice annually in April and October of each year.

The process involves comparing a report provided by Garda pay at a particular payday with a report run from GEMS on the same date. The differences in the number of members on GEMS and not on payroll and vice versa are identified and the reason for same is determined. These findings are set out in a report and forwarded to the Finance Directorate.

The report provided from Garda Pay contains the following personnel information – Reg. Number, Name and Rank and therefore this data is compared to what is recorded on GEMS.

Garda staff –There is currently no reconciliation carried out; however there are discussions ongoing within the HR Directorate to introduce this process in Q1 2021. Garda staff were traditionally held on a different Civil Service HR system; however they have been transferred to GEMS to enable reporting functionality which will facilitate the reconciliation.

As a reconciliation of Garda payroll and GEMS is currently carried out twice each year, there would appear to be no further action required for members. Garda staff reconciliations are planned.

#### 4 Acknowledgement

Garda Internal Audit Service would like to express our gratitude to staff in the Finance Directorate, HRPD and Procurement Section for their assistance in supplying the information required for this audit.

*Therese Carolan*

-----  
Therese Carolan  
(Acting) Head of Garda Internal Audit

Date: 6 November 2020



## APPENDIX 1 - Categorisation of Audit Findings

The findings in this report have been categorised using a formalised risk 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**.

**APPENDIX 2 – Analytical Review****Garda Members Payroll Analytical review**

Category	2016	2017	2018	%
Basic Pay	556.5	627	652.7	17.29
Overtime	90.8	131.8	117.1	28.96
Sunday Allowance	47.4	52.7	54.6	15.19
Night Duty	44	49.7	50.2	14.09
Annual Premium	8.7	14.1	16.2	86.2
Public Holiday	13.5	14.7	15.3	13.3
Other	80	34.3	31.3	-60.8
<b>Total</b>	<b>840.9</b>	<b>924.3</b>	<b>937.4</b>	

**Garda Staff Payroll Analytical review**

Category	2016	2017	2018	%
Basic Pay	71.79	76.18	85.07	13.27
Shift Allowance	1.48	1.53	1.42	-6.60
Other	3.72	3.62	4.04	32.40
<b>Total</b>	<b>77.00</b>	<b>81.33</b>	<b>90.53</b>	

**Pensioners Payroll Analytical Review**

Category	2016	2017	2018	%
Net Cost			81	



Garda Internal Audit Service

**APPENDIX 3 – Duty Performed at Different Locations relating to the same time**

**1 - Total No. Of Hours Equivalent Of Non Compliance**

**4 - Total No. Of Incidences Of Non Compliance By Sampled Personnel**

<u>Reg</u>	<u>Hours</u>	<u>Incidences</u>
Garda 1	0	0
Garda 2	0	0
Garda 3	0	0
Garda 4	0	0
Garda 5	0	0
Garda 6	6	1
Garda 7	0	0
Garda 8	8	4
Garda 9	0	0
Garda 10	3	1
Garda 11	0	0
Garda 12	4	3
Garda 13	0	0
Garda 14	0	0
Garda 15	0	0
Garda 16	0	0
Garda 17	0	0
Garda 18	0	0
Garda 19	0	0
Garda 20	2	1
Garda 21	0	0
Garda 22	0	0
Garda 23	0	0
Garda 24	7.5	4
Garda 25	0	0
Garda 26	0	0
Garda 27	8	1
Garda 28	0	0
Garda 29	18.5	7
Garda 30	0	0
Garda 31	67.25	11
Garda 32	0	0
<b>Total</b>	<b>124.25</b>	<b>33</b>

Garda Internal Audit Service

▪ **Public duty performed on periods of designated rest**

**1 - Total No. Of Hours Equivalent Of Non Compliance**

**5 - Total No. Of Incidences Of Non Compliance By Sampled Personnel**

<u>Reg</u>	<u>Hours</u>	<u>Incidences</u>
Garda 1	823.5	59
Garda 2	838	90
Garda 3	404	30
Garda 4	1109.25	92
Garda 5	427.5	36
Garda 6	554	71
Garda 7	1069	94
Garda 8	383	26
Garda 9	598	46
Garda 10	825	86
Garda 11	462	37
Garda 12	672.25	53
Garda 13	764	59
Garda 14	57	7
Garda 15	624.25	50
Garda 16	662	60
Garda 17	956.25	84
Garda 18	880	63
Garda 19	844.25	95
Garda 20	525	75
Garda 21	790.5	89
Garda 22	476	50
Garda 23	845.25	99
Garda 24	1168	109
Garda 25	865	83
Garda 26	713	55
Garda 27	910	93
Garda 28	765	68
Garda 29	932.5	76
Garda 30	825.5	91
Garda 31	880	85
Garda 32	717.5	93
Total	23366.5	2204

Ag Coinneáil Daoine Sábháilte – Keeping People Safe



Garda Internal Audit Service

- **Public duty performed on periods of designated rest**
  - 1 - Total No. Of Hours Equivalent Of Non Compliance
- **Public duty performed on periods of annual leave/time off in lieu**

<u>Reg</u>	<u>Hours</u>	<u>Incidences</u>
Garda 1	0	0
Garda 2	0	0
Garda 3	0	0
Garda 4	0	0
Garda 5	0	0
Garda 6	0	0
Garda 7	0	0
Garda 8	0	0
Garda 9	0	0
Garda 10	0	2
Garda 11	0	0
Garda 12	0	0
Garda 13	0	0
Garda 14	0	0
Garda 15	0	0
Garda 16	0	0
Garda 17	0	0
Garda 18	0	0
Garda 19	0	0
Garda 20	0	0
Garda 21	0	0
Garda 22	0	0
Garda 23	0	0
Garda 24	34	5
Garda 25	0	0
Garda 26	0	0
Garda 27	90.75	7
Garda 28	0	0
Garda 29	28.5	3
Garda 30	0	0
Garda 31	0	0
Garda 32	5.5	1
Total	158.75	18

Garda Internal Audit Service

▪ **Non-public duty performed on periods of designated rest**

**1 - Total No. Of Hours Equivalent Of Non Compliance**

**2 - Total No. Of Incidences Of Non Compliance By Sampled Personnel**

<u>Reg</u>	<u>Hours</u>	<u>Incidences</u>
Garda 1	0	0
Garda 2	0	0
Garda 3	0	0
Garda 4	0	0
Garda 5	0	0
Garda 6	0	0
Garda 7	0	0
Garda 8	0	0
Garda 9	0	0
Garda 10	128.5	21
Garda 11	0	0
Garda 12	0	0
Garda 13	0	0
Garda 14	0	0
Garda 15	0	0
Garda 16	0	0
Garda 17	0	0
Garda 18	0	0
Garda 19	0	0
Garda 20	0	0
Garda 21	0	0
Garda 22	0	0
Garda 23	0	0
Garda 24	276.75	42
Garda 25	0	0
Garda 26	0	0
Garda 27	83.75	7
Garda 28	0	0
Garda 29	62.5	9
Garda 30	0	0
Garda 31	68.25	10
Garda 32	17.25	3
Total	637	92

Ag Coinneáil Daoine Sábháilte – Keeping People Safe



Garda Internal Audit Service

- **Non-public duty performed on periods of annual leave/time off in lieu**

**1 - Total No. Of Hours Equivalent Of Non Compliance**

**2 - Total No. Of Non Compliance By Sampled Personnel**

<u>Reg</u>	<u>Hours</u>	<u>Incidences</u>
Garda 1	0	0
Garda 2	0	0
Garda 3	0	0
Garda 4	0	0
Garda 5	0	0
Garda 6	0	0
Garda 7	0	0
Garda 8	0	0
Garda 9	0	0
Garda 10	14	2
Garda 11	0	0
Garda 12	0	0
Garda 13	0	0
Garda 14	0	0
Garda 15	0	0
Garda 16	0	0
Garda 17	0	0
Garda 18	0	0
Garda 19	0	0
Garda 20	0	0
Garda 21	0	0
Garda 22	0	0
Garda 23	0	0
Garda 24	50	8
Garda 25	0	0
Garda 26	0	0
Garda 27	6.75	1
Garda 28	0	0
Garda 29	6.5	1
Garda 30	0	0
Garda 31	7.5	1
Garda 32	0	0
<b>Total</b>	<b>84.75</b>	<b>13</b>

**Non-compliance to the European Working Time Directive (EWTB)****1 - Total No. Of Hours Equivalent Of Non Compliance****2 - Total No. Of Incidences Of Non Compliance By Sampled Personnel**

<u>Reg</u>	<u>Hours</u>	<u>Incidences</u>
Garda 1	1034.5	55
Garda 2	257.5	15
Garda 3	0	0
Garda 4	0	0
Garda 5	0	0
Garda 6	165	10
Garda 7	224.75	12
Garda 8	2028.75	111
Garda 9	23	1
Garda 10	535.5	30
Garda 11	1456	77
Garda 12	1132.25	60
Garda 13	1016.75	54
Garda 14	36.25	2
Garda 15	1052.75	57
Garda 16	1686	88
Garda 17	750.25	42
Garda 18	940.5	51
Garda 19	1049.25	58
Garda 20	248	14
Garda 21	236	11
Garda 22	826.25	44
Garda 23	758.75	43
Garda 24	929	55
Garda 25	390	22
Garda 26	18	1
Garda 27	670.25	40
Garda 28	792.25	47
Garda 29	124.75	7
Garda 30	427	24
Garda 31	355.75	20
Garda 32	143.75	8
<b>Total</b>	<b>19308.75</b>	<b>1059</b>

Ag Coinneáil Daoine Sábháilte – Keeping People Safe



