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## Annual report of the Audit and Risk Committee of An Garda Si#ocha#na for the year ended 31 December 2021

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**Annual Report of the Audit and Risk  
Committee of  
An Garda Síochána for the year ended  
31 December 2021**

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## 1. Chair's Summary

I am pleased to present the Annual Report of the Audit and Risk Committee ("the Committee") of An Garda Síochána for the year ending 31 December 2021. This report is prepared to comply with the obligations under Section 45(1)(b) of the Garda Síochána Act 2005 as amended by Section 36 of the Garda Síochána (Policing Authority Miscellaneous Provisions) Act 2015.

The Committee is appointed by the Policing Authority to independently and objectively oversee governance and financial matters including the system of internal control in An Garda Síochána and to evaluate the related risk management arrangements in place. The Committee is therefore an important element of An Garda Síochána governance structures. This report ensures that the Commissioner, the Policing Authority and the Minister for Justice are fully aware of Committee's activities.

The year 2021 was a second COVID-19 interrupted year for the Committee. Four Audit and Risk Committee meetings were held in March, May, September and November 2021. The four meetings in 2021 were attended by all Committee members. The meetings were held virtually which constrained the level of interaction between the various participants. Demonstrating his commitment to, and support of the work of the Committee, all but one Committee meeting was also attended by Commissioner Drew Harris. This annual report provides the detail of this work and is structured under the following three headings:

- Governance Issues (Section 2 of this report)
- Financial Reporting (Section 3 of this report)
- External and Internal Audit (Section 4 of this report)

The Committee's annual business cycle is designed to provide adequate time to evaluate each of these three areas which this report reflects. The Commissioner reported that he believes that An Garda Síochána governance structures operated in a reasonable manner during 2020, subject to any control weaknesses highlighted in the 2020 Statement of Internal Financial Control (signed in 2021 and not yet seen by the Committee). The

Committee has not been facilitated in overseeing the process to support the signing of the Statement of Internal Financial Control (see Section 3.1.2).

On her appointment as Deputy Commissioner for Strategy, Governance & Performance, the Policing Authority appointed Deputy Commissioner Strategy, Governance and Performance, Shawna Coxon, to the Committee. I thank the Chief Administrative Officer, Joseph Nugent, for his exemplary service during his membership of the Committee over many years.

## **2. Governance Issues**

This section sets out the work completed by the Committee to monitor and assess An Garda's Síochána governance arrangements as provided under its Charter during 2021. This section introduces the Committee and its operation and is then followed by the main governance issues assessed by the Committee during 2021 including:

- Internal Audit
- Cancellation of 999 Emergency Service calls
- Overpayment of pay and pensions
- The Operating Model
- Risk Management
- Garda Professional Standards Unit
- Comptroller and Auditor General

### **2.1 The Audit and Risk Committee**

The Audit and Risk Committee ('the Committee') was established in 2006 by the Garda Commissioner in accordance with Section 44 of the Garda Síochána Act 2005 ("the Act") as amended by Section 36 of the Garda Síochána (Policing Authority Miscellaneous Provisions) Act 2015. The current Committee was appointed by the Policing Authority in May 2020.

The following are members of the current Audit and Risk Committee:

Professor Niamh Brennan (Chair)

Ms. Áine Cornally

Ms. Anne Tynan

Mr. Eoin McVey

Deputy Commissioner, Strategy, Governance and Performance, Shawna Coxon.

Short biographies of the current members may be accessed at

<https://www.garda.ie/en/about-us/audit-and-risk-committee/audit-and-risk-committee.html>

The Committee thanks Sergeant Joanne McCormack for her support and professionalism as Committee Secretary during 2021.

## **2.2 The Audit and Risk Committee Operations**

As mentioned above, the Committee's operations are set out in Section 45 of the Garda Síochána Act 2005 and further elaborated in its Charter (formally agreed between the Committee and the Commissioner). A copy of this Charter may be accessed at:

<https://garda.ie/en/about-us/audit-and-risk-committee/charter-for-the-garda-siochana-audit-committee1.pdf>

Among other things, the Charter provides that the Committee supervises the process of internal audit; reviews and approves internal audit reports; and advises the Commissioner in relation to his role as Accounting Officer.

### **2.2.1 Meetings**

Section 45 (3) of the Act requires the Committee to meet at least four times in every year. The Committee met on four occasions during 2021, namely on the 8 March, 31 May, 20 September and 17 November 2021.

All meetings were held virtually due to Covid-19. Meetings will be held in-person in 2022, where possible. The Head of the Garda Internal Audit Service, as well as other officers, were invited to attend as required to provide up-to-date information to the Committee on relevant subjects.

The Committee welcomed the attendance of Commissioner Harris at all but one of its meetings during 2021. Notwithstanding the demands of his Office, the Commissioner has attended Committee meetings since his appointment in September 2018. The Committee acknowledges the Commissioner's commitment to its function and its work. The Committee has found that working closely with the Commissioner has enhanced the Committee's effectiveness and connects the Committee directly into the organisation's operations.

### **2.2.2 Conflicts of Interest**

The members of the committee make a *no conflicts of interest* declaration at the beginning of every meeting, to confirm our independence. There were no conflicts of interest during 2021.

## **Main Governance Matters for 2021**

### **2.2.3 Cancellation of 999 Emergency Service calls**

Since the cancellation of thousands of 999 Emergency Service calls emerged in November 2020, the Committee has had this systems failure on its agenda at every meeting in 2021. The committee is concerned at the risks to members of the public from this failure and the consequent reputational risks to An Garda Síochána. While the Committee has received extensive briefings at each meeting, Committee members still do not have a clear understanding of the root causes of the cancellation of calls. The Committee is also receiving reports on the consequent disciplinary actions, where merited, arising from this issue. While the Committee has received some information on disciplinary actions at a very high level, it does not have sufficient clarity on the robustness of this process.

### **2.2.4 Overpayment of pay and pensions**

As staffing costs represent approximately 89% of the total Garda Vote, this is a high risk area. The Committee and An Garda Síochána management continue to focus on overpayments of Garda pay and pensions. Similar to 2020, overpayments of Garda pay and pensions continued to escalate in 2021. There has been some improvement in the amounts outstanding to €2.841 million at the end of 2021 versus €3.110 million at the end of 2020,

and a reduction in the number of cases to 1,353 from 1,608 cases. The Committee notes the commendable reduction in overpayments and number of cases in respect of Garda staff, however the amounts outstanding and number of cases in respect of Garda members and pensioners remain at a high level. There are four overpayments exceeding €100,000/€90,000/€70,000/€40,000 respectively. There are ten overpayments over €20,000 each.

### 2.2.5 Recommendations Tracker

The Committee initiated a project to track all relevant recommendations from all sources (e.g., Internal Audit, External Audit, Garda Professional Standards Unit, etc.), including their implementation. The recommendations tracker contains 2,277 recommendations. Of these 2,277 recommendations, 621 (27%) are classified as Priority 1. The status of these recommendations at 6 May 2021 are as follows:

|               | <b>No.</b>          | <b>%</b>           |
|---------------|---------------------|--------------------|
| Closed        | 198                 | 9%                 |
| Completed     | 333                 | 15%                |
| Dormant       | 15                  | 1%                 |
| External      | 207                 | 9%                 |
| In Progress   | 987                 | 43%                |
| Not Started   | 446                 | 19%                |
| To be Decided | <u>91</u>           | <u>4%</u>          |
|               | <b><u>2,277</u></b> | <b><u>100%</u></b> |

The recommendations have been allocated to corporate owners. The Committee hopes that the number of outstanding recommendations will reduce significantly in 2022.

### 2.2.6 Governance Regulations applying to An Garda Síochána

In our 2020 Report, the Committee highlighted its plan to oversee An Garda Síochána compliance with the Code of Practice for the Governance of State Bodies. The Committee expressed concern that neither the annual report nor the financial statements/appropriation accounts come before it. Thus, the Committee is unable to exercise oversight on these important processes and allied processes such as the preparation of the Statement of Internal Financial Control and the signing of the letter of representation to the Comptroller & Auditor General by the Commissioner. Reflecting the problem, An Garda Síochána website does not include the financial

statements/appropriation accounts and re-directs users wishing to examine these documents to the C&AG's website. This is an unsatisfactory situation.

During 2021, An Garda Síochána prepared a gap analysis of compliance with the requirements of The Code of Practice for the Governance of State Bodies concerning the annual report, the appropriate accounts and the Commissioner's annual Comprehensive Report to the Minister. This analysis identified 31 requirements, of which An Garda Síochána is compliant with 3 (10%) requirements and is not compliant with 28 (90%) requirements. During 2021, An Garda Síochána prepared a gap analysis of compliance with the Department's Oversight Agreement. This analysis identified 23 requirements, of which An Garda Síochána is compliant with 11 (48%) requirements, is not compliant with 10 (43%) requirements and is seeking clarification on 2 (9%) requirements. A substantial project is underway to close the gaps, which project is likely to take two years to complete.

#### **2.2.7 An Garda Síochána Operating Model**

The roll-out of the new Operating Model stalled in 2021 and we understand is about to resume progress post-Covid-19 in 2022. The Committee continues to be concerned that internal control procedures keep pace to reflect the new Operating Model and will renew its focus on this issue in 2022.

#### **2.2.8 Risk Management**

In 2021, the Committee continued to review the risks identified within the Risk Management Process and was briefed by the Superintendent heading the Garda Risk Management Unit at each Committee Meeting. The Committee is satisfied that there is a robust risk management process in place but notes that further work is needed to embed its operation so as to improve its effectiveness.

#### **2.2.9 Garda Professional Standards Unit**

In 2021, the Garda Internal Audit Service and the Garda Professional Standards Unit continued to work together. Following changes in the Garda Internal Audit Service in 2021, the Committee expects that collaboration between the two sections/units will develop.

### **2.2.10 Breach of Confidentiality**

There was a breach of confidentiality following the 20 September 2021 meeting of the Committee, following which a lengthy article appeared in the *Sunday Independent* newspaper on Sunday 3 October 2021: “Senior Gardaí ‘roasted’ over cancelled 999 call scandal” [Available at: <https://www.independent.ie/irish-news/news/senior-gardai-roasted-over-cancelled-999-call-scandal-40911689.html>]. The September 2021 meeting was attended by the five Committee members and sixteen representatives of An Garda Síochána. Deputy Commissioner Strategy, Governance & Performance appointed an Assistant Commissioner to conduct an examination of the incident. The examination did not find any criminal breaches or breaches of General Data Protection Regulations. The identity of the individual releasing information to the media was not established. The examination did not disclose any criminal offence and the method of communication with the journalist is unknown.

## **3. Financial Reporting**

### **3.1.1 Appropriation Accounts**

Because of the complex governance applying to An Garda Síochána mentioned earlier in this report, the Committee has little or no involvement in the appropriation accounts process. This is an unsatisfactory situation. It arises because of the conflict between the Government’s appropriation accounts requirements which apply to An Garda Síochána as well as Government departments, and the requirement of the Code of Practice for the Governance of State Bodies. Until the financial reporting regulations applying to An Garda Síochána are streamlined and modernised, there is limited scope for the Committee to oversee financial reporting by An Garda Síochána.

### **3.1.2 Statement of Internal Financial Control**

As part of its work in support of the Garda Commissioner in his capacity as Accounting Officer for the Garda Vote, the Audit and Risk Committee reviewed the 2020 Statement of Internal Financial Controls. This review was informed by the contents and recommendations of internal audit reports received during the year coupled with the contents and recommendations of a review of internal controls by the Garda Internal Audit

Service (GIAS). The Committee believes An Garda Síochána financial systems need to be reformed as a priority, as the new Operating Model and audit recommendations require.

### **3.1.3 Financial Controls**

The Committee considered audits in 2021 relating to (i) EU Recoupment Claims, (ii) the Garda College, (iii) the Meath Division, (iv) Property and Exhibit Management in Leitrim, (v) Public Holidays.

In March, September and November 2021, the Committee received updates on implementation of the Mazars Report on An Garda Síochána Finance Function. The committee expressed concern at the lack of urgency in implementing the Mazars' recommendations.

### **3.1.4 Anti-Fraud Policy**

During 2021, the Committee maintained a watching brief on the Garda Síochána Anti-Fraud Policy. It was noted that nine cases (nine cases 2020) of suspected fraud were reported per the policy to the Garda Internal Audit Service. These cases were investigated by appointed investigating officers in line with the policy.

### **3.1.5 Public Procurement**

The Audit and Risk Committee continued to review procurement policies, processes and practices in An Garda Síochána, and to advise the Commissioner as required under Section 45(2)(c)(i) of the Garda Síochána Act, 2005. Adherence to procurement policies has continued to improve. As mentioned earlier, the value of non-compliant procurement has continued to fall, and is at an immaterial level in 2021.

The Committee noted that audit work in 2020 continues to identify non-compliance with procurement procedures particularly in relation to towing and storage of vehicles and in relation to medical services. Nevertheless, improvements were identified during 2020 and the Committee welcomed these – it is hoped that improvements will go some way to address the C&AG concerns with regard to on-going procurement compliance.

### **3.1.6 Contract Levels under Section 45(5)(a) of the Garda Síochána Act 2005**

Section 45(5)(a) of the Act requires the Commissioner to inform the Committee of contracts which the Commissioner proposes to enter into above a specified monetary amount. The Committee has set a €5 million threshold on these contracts. In accordance with a Department of Public Expenditure and Reform Circular 16/2013, An Garda Síochána is required to use central procurement frameworks and contracts established by the Office of Government Procurement. During 2021, there were three (3) such contracts. In preparing this report, the Committee has discovered that it was not notified of procurement contracts exceeding €5 million threshold. The Committee is not clear concerning the intent of the legislation, and therefore the process it is expected to adopt, in relation to these contracts.

### **3.1.7 Protected Disclosures**

Under Section 22 of the Protected Disclosure Act 2014, state bodies are required to prepare an annual report which should be posted on the organisation's website by 30 June each year. An Garda Síochána protected disclosures report for 2020 was published in 2021 and is available at: <https://www.garda.ie/en/about-us/publications/annual%20reports/an-garda-siochana-annual-reports/2020-annual-report-for-section-22-protected-disclosures.pdf>. This report discloses 12 protected disclosures which are at various stages of investigation and resolution.

## **4. External and Internal Audit**

### **4.1 External Audit - The Comptroller and Auditor General (C&AG)**

An Garda Síochána external auditor is the Comptroller and Auditor General (the C&AG). In March 2022, the Committee met the C&AG's audit team. The meeting reviewed the C&AG's letter in relation to audit issues that arose in 2020, and the audit planning memorandum for the 2021 audit. The C&AG's letter refers to material instances of non-compliance with public procurement processes, which were disclosed in the Commissioner's Statement of Internal Financial Control.

The key management letter issues highlighted by the C&AG's Office at the meeting included the following:

- On-going non-compliance with procurement regulations, which amounts are not material

The Committee welcomed the C&AG's engagement which it considered thorough and comprehensive.

## **4.2 Garda Internal Audit Service (GIAS)**

The Committee welcome the on-going commitment by the Commissioner and the Policing Authority to adequately resource the Garda Internal Audit Service (GIAS).

### **4.2.1 Changes in the Garda Internal Audit Service in 2021**

The operation of the Committee depends on the quantity and quality of internal audit reports provided to it. During 2021, GIAS operated with only thirteen of its full complement of sixteen staff. However, the new Head of the Garda Internal Audit Service is focussed on recruiting a full complement of staff to deliver the 2022 audit plan. The Head of Internal Audit vacancy in 2020 was filled in September 2021 when Mr. Brendan Power joined An Garda Síochána. We thank Ms. Therese Carolan who was acting head of Internal Audit until her retirement in April 2021 and Mr Rory McGinley who took over that role until September 2021. The number of employees in the Garda Internal Audit Service fell to nine in May 2021, before increasing to 13 in September 2021, with three vacancies currently existing. Including the Head of the Garda Internal Audit Service, three professionally qualified accountants were recruited in Quarter 3, 2021, bringing to four the number of professionally qualified accountants within the Garda Internal Audit Service. While staff training through 2021 was ad-hoc, the Garda Internal Audit Service now has a customised individualised training plan in place which focuses on developing staff's internal audit skills.

Following appointment of the new Head of Internal Audit, in Quarter 4, 2021 the Garda Internal Audit Service undertook an internal review of all audits in progress to ensure that they were issued in a more modern, concise and risk-focused format. The Garda Internal Audit Service also commenced a Quality Assurance and Improvement Programme to ensure adherence to the Institute of Internal Auditor's International Professional Practices

Framework. The Garda Internal Audit Service also undertook an internal and external consultation process to inform the 2022 Garda Internal Audit Service Engagement Plan.

In 2021, the Garda Internal Audit Service substantially redesigned the final internal audit report format. The new format is focused on the risk associated with internal audit findings. Report rankings have been redesigned, to categorise findings as high (major issues needed to be brought to the attention of senior management), medium (important issues to be addressed by local management) and low (issues of a minor nature). In addition, findings are determined to have local or potentially systemic (national) implications. On individual assurance engagements, The Garda Internal Audit Service offers an opinion as to the assurance level assessed for the area audited: being adequate (overall there is an adequate system of governance, risk management or control), limited (there are weaknesses within the governance, risk management or control framework which need to be addressed) or unsatisfactory (the system of governance, risk management or control has substantial weaknesses that need to be addressed urgently).

The Garda Internal Audit Service updated the Internal Audit Charter. This document defines GIAS's purpose and mission, and states that GIAS is governed by the Institute of Internal Auditor's International Professional Practices Framework, which includes the International Standards, the Core Principles and the Code of Ethics. In addition, the Charter adheres to the Internal Audit Charter requirements as contained in the Code of Practice for the Governance of State Bodies. The new Charter documents the Garda Internal Audit Service's authority and right to access An Garda Síochána information necessary to carry out audit planning and engagements. The Charter reflects the significance of the Garda Internal Audit Service's independence and objectivity, defining the scope of the Garda Internal Audit Service's activities as encompassing, but not limited to, objective examinations of evidence for the purpose of providing independent assessments to the Audit and Risk Committee, the Commissioner, management, and outside parties on the adequacy and effectiveness of governance, risk management, and control processes for An Garda Síochána.

#### **4.2.2 The 2021 Internal Audit Plan**

The Committee approved the Audit Plan for 2021 set out by the Garda Internal Audit Service and reviewed progress against this plan during the year. The Garda Internal Audit Service's 2021 Audit Plan contained 16 engagements. Seven of these resulted in the issuance of reports (including the 2020 report to the Garda Commissioner), three are at draft report stage, and one is at the planning stage. Two engagements concerned ICT audits. As per the Institute of Internal Auditor's International Professional Practices Framework's competency principle, the Garda Internal Audit Service considers that it does not have the skills and experience necessary to perform ICT audits and is currently engaged in acquiring appropriate outsourced support to undertake planned ICT audits. One engagement was planned as a joint undertaking with the Garda Professional Standards Unit. This engagement has since been replaced by two ongoing joint audits between GIAS and GPSU. Three engagements were not actioned in 2021 and have been replaced by engagements deemed to be of more immediate importance to An Garda Síochána in the 2022 plan. GIAS also undertook additional, unplanned, consultancy and assurance engagements.

In total, the Committee considered and approved six Audit Reports:

|                              |   |
|------------------------------|---|
| Assurance Audit              | 2 |
| Review Audit                 | 2 |
| Internal Security Fund Audit | 1 |
| Report to the Commissioner   | 1 |
|                              | 6 |

#### **4.2.3 Collaboration with Garda Professional Standards Unit (GPSU) and other Governance Units**

The Committee has been briefed on the collaborative work undertaken by the Garda Professional Standards Unit and the Garda Internal Audit Service. This has included consultation on annual plan development for 2022 and continued collaboration on joint engagements. The Garda Internal Audit Service also works together with the Garda Risk Management Unit, both during its planning process and through the implementation of the Garda Risk Management Policy on individual engagements.

#### 4.2.4 Value Added from Audit Process

At the start of 2021 there were ninety priority one recommendations (high risk issues). An additional nine priority one issues were added in 2021. In late 2021, the Garda Internal Audit Service undertook a review of the status of all outstanding priority one recommendations. This review considered the risk relating to the original recommendation, the original management response, the management implementation steps since the original recommendation, and the current risk relating to the recommendation. Based on the review the status of the 99 priority 1 recommendations was updated.

|   | <b>Count</b> |
|---|--------------|
| Implemented                                   | 28           |
| Reclassified as Priority 2 (Medium)           | 28           |
| Reclassified as Priority 3 (Low)              | 11           |
| Consolidated into one recommendation          | 10           |
| No longer applicable                          | 1            |
| <i>Outstanding Priority 1 Recommendations</i> | 21           |
| <b>Total</b>                                  | <b>99</b>    |

This resulted in twenty-two outstanding Priority 1 recommendations (twenty-one outstanding plus one consolidating a previous ten recommendations into one recommendation) at year end.

|   | <b>2021</b> | <b>2020</b> | <b>2019</b> |
|---|-------------|-------------|-------------|
| Priority one audit recommendations outstanding at start of year | 90          | 88          | 69          |
| New priority one audit recommendations raised during year       | 9           | 12          | 53          |
| Priority one audit recommendations resolved during year         | (77)        | (10)        | (34)        |
| Priority one audit recommendations outstanding at end of year   | <b>22</b>   | <b>90</b>   | <b>88</b>   |

|   | <b>2021</b> | <b>2020</b> | <b>2019</b> |
|---|-------------|-------------|-------------|
| Priority one audit recommendations outstanding at start of year |             | 88          | 69          |
| New priority one audit recommendations raised during year       |             | 12          | 53          |

|   |  |      |      |
|---|--|------|------|
| Priority one audit recommendations resolved during year       |  | (10) | (34) |
| Priority one audit recommendations outstanding at end of year |  | 90   | 88   |

## 5. Plans for 2022

As indicated in our 2020 report, the Committee is overseeing An Garda Síochána compliance with the Code of Practice for the Governance of State Bodies. This is a complex project, arising from the complexity of the governance requirements for An Garda Síochána. This project, estimated to take about two years to complete, is being ably led within An Garda Síochána. As we come out of the Covid-19 Pandemic, the Committee expects 2022 to be a more normal year, allowing the Committee to refocus on areas such as the internal control risks arising from implementing the Operating Model.

## 6. Conclusion

The members of the Committee would like to acknowledge the co-operation and assistance that they have received during the year from the Commissioner, management and staff of An Garda Síochána. The Committee also acknowledges the work of the management and staff of the Garda Internal Audit Service, conducted in challenging Covid-19 circumstances. Ultimately, the degree to which an Audit and Risk Committee, comprising mainly external members, can contribute to the success of the organisation can turn on the level of responsiveness from senior management to issues raised.

Currently, An Garda Síochána is going through a process of significant change and reform. The Committee continues to support the organisation during this process, focusing on the opportunities this change project provides to strengthen its governance structures and to demonstrate its support for Internal Audit.




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**Professor Niamh Brennan**

**Chair of the Audit and Risk Committee of An Garda Síochána**

**Date: 13 June 2022**