

# eDeposit Ireland

## Annual Report of the Audit and Risk Committee of An Garda Síochána for the year ended 31 December 2023

Item Type	report
Citation	Ireland. Garda Si#ocha#na, 'Annual Report of the Audit and Risk Committee of An Garda Síochána for the year ended 31 December 2023', [report], Garda Si#ocha#na, 2024
Publisher	Garda Si#ocha#na
Rights	Attribution 4.0 International
Download date	2026-04-21 06:36:02
Item License	<a href="http://creativecommons.org/licenses/by/4.0/">http://creativecommons.org/licenses/by/4.0/</a>
Link to Item	<a href="https://hdl.handle.net/20.500.14765/117819">https://hdl.handle.net/20.500.14765/117819</a>



**Annual Report of the  
Audit and Risk Committee of  
An Garda Síochána for the year ended  
31 December 2023**

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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 2023. 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 role of the Committee is advisory rather than supervisory. The Committee provides an independent view of the financial reporting process, internal control, and risk management systems, governance and audit functions of An Garda Síochána and provides some assurance on the adequacy of and compliance with these systems and processes to An Garda Síochána and the Commissioner as the Accounting Officer.

Four Audit and Risk Committee meetings were held in April, June, September and November 2023. Three of the four meetings held in 2023 were attended by all Committee members, with one member providing apologies for the June 2023 meeting. Demonstrating his commitment to, and support of the work of the Committee, pre-meetings in advance of the four Committee meetings were held between the Commissioner Drew Harris and the Chair of the Audit and Risk Committee. In addition, the four independent Committee members meet the Head of Internal Audit after every Audit and Risk Committee meeting. The Chair and the Head of Internal Audit meet before every Audit and Risk Committee meeting. Thus, there are 12 meetings in total per annum, four formal Committee meetings, and eight informal briefing meetings. This annual report provides the detail of this work and is structured under the following three headings:

- **Governance** (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. In 2023, the Commissioner reported that he believes that An Garda Síochána governance structures operated in a reasonable manner during 2022, subject to any control weaknesses highlighted in the 2022 Statement of Internal Financial Control. The Committee has not been facilitated in overseeing the process to support the signing of the Statement of Internal Financial Control (see Section 3.2).

## 2. Governance

This section sets out the work completed by the Committee to monitor and assess An Garda Síochána governance arrangements as provided under its Charter during 2023. This section introduces the Committee and its operation and is then followed by the main governance related topics assessed by the Committee during 2023 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
- Travel and Subsistence issue

### 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.

In April 2023, the Policing Authority approved a proposal to re-appoint the Chairperson and Members of the Garda Síochána Audit Committee until 31 March 2024 or until the commencement of the Policing, Security and Community Safety Act 2024, whichever is the earlier.

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 of the Committee may be accessed at:

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

The Committee would like to thank Sergeant Joanne McCormack for her support and professionalism as Committee Secretary during 2023.

## **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).

The Audit and Risk Committee Charter can be assessed at:

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

The Charter was reviewed and updated in 2023. Among other things, the Charter provides that the Committee oversee and advise on matters relating to the operation and development of the internal audit function, 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 2023, namely on 13 April 2023, 1 June 2023, 25 September 2023 and 29 November 2023.

Three meetings were held in-person and one meeting was held online on 13 April 2023 due to a VIP visit and access restrictions in the Phoenix Park. The Head of the Garda Internal Audit Service and the Head of the Garda Risk Management Unit were invited and attended all four committee meetings and other personnel were invited to attend as required to provide up-to-date information to the Committee on relevant subjects.

The Committee acknowledges the Commissioner's commitment to its function and its work. The Committee has found that working closely with the Commissioner has significantly 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 their independence. There were no conflicts of interest disclosed during the period 2023.

## **Main Governance Matters for 2023**

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

Since the cancellation of 999 Emergency Service calls emerged in November 2020, the Committee has included this item on its agenda at every meeting during 2021 and 2022. This item was included on its agenda for the first meeting of the year, on 13 April 2023 and, noting the progress made, the Committee did not consider it necessary for the matter to feature at further meetings during 2023.

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

As staffing costs represent approximately 82% 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 Personnel's Pay and Garda pensions.

Similar to 2022, overpayments of Garda pay and pensions continued to escalate in 2023. There has been an increase of overpayment to Garda Members over this period by €417,470.18 and an increase of €102,980.30 due to Pension Overpayments; however, there has been a reduction of Garda Staff overpayments over this period to the value of €73,106.97.

Garda pay and pensions is handled by the National Shared Services Office (NSSO). The NSSO embarked on a data “cleansing” project in late 2022 which affected 2023 overpayments analysis. One of the NSSO’s objectives was limiting manual intervention in the provision of statistics. While this aspect of the project is progressing well, one of the issues it brought to light were a number of overpayments of salary for Garda Members and Garda Staff where the Garda Overpayments Unit never received any notification of the overpayment. Thus, the exercise exposed internal control weaknesses, which impacted on the numbers and value of overpayments on hand, evidenced by the cases that were never notified to the Garda Overpayments Unit.

Another feature of the project was the provision of an overpayment reference for each instance of overpayment of salary. This facility will allow the Garda Overpayments Unit to have improved oversight / tracking of overpayments of salary. It is also worth noting that from Quarter 4 2022, the NSSO started more detailed reporting of overpayments of salary by the overpayment component parts instead of reporting each overpayment as a single overpayment total. This enhancement had the effect of increasing the number of cases reported. However, this change in practice did not affect the value of overpayments.

In 2023, for the first time, the Garda Overpayments Unit has been provided with the opening and closing balance for Garda Staff overpayments by the NSSO. Previously the balance was only reported as the original overpayment amount.

Following an analysis of the causes of overpayments, it was identified that the majority of the Garda Member overpayments is as a result of sickness absence. Following a review by the Overpayments and Sick Absence Management team, late notification of pay-impacted sick leave appears to be the root cause. In late 2023, the Human Resources Directorate, in tandem with the Garda Analysis Service, reviewed the data and work practices to implement changes on the reporting of pay-affected sick leave in An Garda Síochána to minimise late notifications by ensuring that there are flags to identify off-pay periods. This should help mitigate against such overpayments moving forward. This is an ongoing project, which will involve local management and decision making.

While overpayments have increased in real terms further to the NSSO data cleanse, there has been a continued focus on the management and mitigation measures in An Garda Síochána. The amounts outstanding and number of cases in respect of Garda personnel and pensioners remain at a high

level; however, the number of personnel in receipt of overpayments with plans for repayment in place has increased.

The amounts outstanding and number of cases in respect of Garda personnel and pensioners remain at a high level. There are eight overpayments exceeding €20,000. There are thirty-one overpayments with a balance of between €10,000 to €20,000.

### **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. ‘Externally Managed’ recommendations refers to recommendations that are the responsibility of an external Department / Agency to implement.

The Garda Síochána recommendations tracker contains 2,166 recommendations as of 31 January 2024. To date, the tracker is managed on a manual and ad hoc basis by a small team within the Strategic Transformation Office. However, even on this limited basis, An Garda Síochána has been able to identify and report on the progression to ‘completion’ or ‘closure’ of 43.9% of the total recommendations.

Of the 2,166 recommendations detailed within the tracker, 550 (25%) are classified as Priority 1. The status of these recommendations at 31 January 2024 are as follows:

Status	Nos	%
In Progress	873	40.3
Completed	683	31.6
Closed	267	12.3
To be Determined	74	3.4
Not Started	30	1.3
Externally Managed	239	11.1
<b>Total</b>	<b>2,166</b>	<b>100.0%</b>

In Q4 2023, a further review of the Recommendations Tracker was completed. Six reports were identified for removal from the tracker, with the rationale for removal outlined in the table below:

Report	Number of Recommendations	Rationale
Risk Management Review 2016/2017	16	This review has been superseded by the Mazars - Review of Risk Management Report and GIAS – Risk Management Review of 2019.
DPER Public Service Reform 2014 -2016	24	This report is not specific to An Garda Síochána and has also been surpassed by the Civil Service Renewal Plan 2030. An Garda Síochána transformation and reform programme is being completed under APSFF (as agreed by Government).
HRPD Employee Engagement Survey 2015	149	This survey was a mechanism for gathering feedback from employees, without specific recommendations. This has been surpassed by Culture Audit findings 2022 and HR Transformation Programme.
Civil Service Renewal Plan 2014	13	Civil Service Renewal Plan 2030 has now surpassed these recommendations.
Digital Strategy 2019 - 2023	40	This a strategy document and therefore should not be for inclusion in the recommendations tracker.
ICT Vision & Roadmap 2010	27	This has been surpassed by the Digital Strategy 2019 – 2023.
<b>Total</b>	<b>269</b>	

In November 2023, a request was received from the Office of the Assistant Commissioner, Eastern Region, to assist in the review of the public order issues that took place in Dublin, specifically a request for all recommendations that refer to Public Order in the Recommendations Tracker. An update on the 74 recommendations that refer to Public Order were extracted to assist in this review.

The closure report for the “A Policing Service for Our Future” (APSFF) programme is nearing completion, and this should allow the number of outstanding recommendations to reduce significantly in 2024. In addition, a status report from the Garda Inspectorate is awaited following a review of Inspectorate Report 11. Once completed, this report should also allow An Garda Síochána to close or identify as complete a number of other recommendations.

## **2.2.6 Governance Regulations applying to An Garda Síochána**

In January 2022, the Garda Executive approved the decision to proceed with implementation of the new internal corporate governance structure, to align with the Code of Practice for the Governance of State Bodies and to prepare for the new Garda Board (on commencement of the Policing, Security and Community Safety Act 2024). Five governance committees were established by, and are accountable to, the Garda Executive.

The five governance committees that have been established are: –

- Transformation Committee
- People and Culture Committee
- Risk and Policy Committee
- Finance Budget Committee
- Policing and Security Committee

Having commenced in January 2023, the five governance committees meet at least four times per year, on a quarterly basis. Each of the five governance committees have Terms of Reference.

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

The roll-out of the Operating Model continued in 2023. The Operating Model will provide a clear governance structure with defined reporting lines established under each of the Functional Areas. The Audit and Risk 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 2024.

## **2.2.8 Risk Management**

In 2023, 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 acknowledged the effective identification and management of significant risks facing An Garda Síochána throughout 2023 and in particular, the addition of three risks onto the Corporate Risk Register, as outlined below.

- *‘CRR1/23: Implementation of Garda Safe (CAD2) and Improved Governance Arrangements Surrounding all Calls for Service’,*
- *‘CRR2/23: Ability to Absorb, Manage, and Deliver the Scale, Volume and Complexity of Large Scale Change Projects in An Garda Síochána (2023-2025)’,*

- *'CRR3/23: Capacity and Capability of the Finance Section to Deliver Effective Financial Services in An Garda Síochána'.*

The Committee acknowledged that the governance framework in relation to risk management had been revised, and that the *'Risk and Policy Governance Board'* was replaced by the *'Risk and Policy Committee'*.

The Committee also acknowledged the continued roll out of an initiative to embed revised governance processes under the Operating Model, to new Performance Assurance Functional Areas.

The Committee is satisfied that there is a Risk Management Process in place, that is subject to continuous improvement, to further embed Risk Management into the culture of the Organisation.

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

In 2023, 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, and as expected by the Committee, collaboration between the two sections / units has developed.

### **2.2.10 Capital projects**

Following the Chair's attendance at, and questioning by, the Policing Authority at its May 2023 meeting, oversight of capital projects was added to the Committee's agenda. Oversight of capital projects and assurance concerning value for money is challenging given the role of the Office of Public Works in relation to An Garda Síochána capital projects.

## **3. Financial Reporting**

### **3.1 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 arises because of the conflict between the Government's appropriation accounts requirements which apply to An Garda Síochána (as well as to Government departments), and the requirements 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.

### **3.2 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 2022 Statement of Internal Financial Controls. This review occurred after the Commissioner had completed and signed the statement and the Committee had no input into its preparation. 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 requires and audit recommendations indicate.

### **3.3 Financial Controls**

The Committee considered ten audits in 2023 as follows;

<b>Audit Title</b>	<b>Audit Assurance Level</b>
Overtime Controls	Limited
Towing Contracts	Limited
Internal Security Fund Audit 2022	N/A
Claims Processing	Limited
Kerry Division Business Services Functional Area	Limited
Galway Division Business Services Functional Area	Adequate
Dublin Metropolitan Region North Division	Limited
Firearms Stores	Limited
Property and Exhibit Management	Unsatisfactory
Corporate Risk Action Implementation	Limited

The Committee also received updates on implementation of the Mazars Report on An Garda Síochána Finance Function.

### **3.4 Anti-Fraud Policy**

During 2023, the Committee maintained a watching brief on the Garda Síochána Anti-Fraud Policy. It was noted that one case of suspected fraud was reported per the policy to the Garda Internal Audit Service in 2023. This case was investigated by an appointed investigating officer in line with the policy.

### **3.5 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. In previous years, weaknesses in An Garda Síochána control environment over the procurement of goods and services led to national procurement rules not being followed. This creates the risk of value for money not being obtained, and also creates the risk of fraud occurring. The Audit Completion Memorandum – Vote 20 Garda Síochána Appropriation Account 2022 – Audit conclusion highlights;

- The matter of non-compliance with national procurement rules was drawn attention to in the 2022 appropriation account audit certificate
- Disclosure in the SIFC (Statement of Internal Financial Control) of instances of non-compliance with national procurement rules
- Reference in management letter to non-compliance with national procurement rules

The Committee noted that audit work in 2022 continues to identify non-compliance with procurement procedures. The Audit completed by the Comptroller and Auditor General has recommended that An Garda Síochána continue to review its procurement procedures and practices to ensure that they promote compliance with public sector procurement guidelines. This review should focus on ensuring that there are mechanisms in place for an accurate centralised contracts register in place highlighting expiring contracts in sufficient time to allow procurement processes to be undertaken.

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

Section 45(5)(a) of the Act requires the Commissioner at the request of the Audit and Risk Committee to inform the Committee of contracts, above a specified monetary amount, which the Commissioner proposes to enter into. 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 2023, there were three such contracts. In preparing this report, the Committee has discovered that it was not notified of 2023 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.

### **3.7 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 2023 was published in 2024 and can be accessed at: [2023-annual-report-for-section-22-protected-disclosures.pdf \(garda.ie\)](#). This report discloses 26 protected disclosures made to An Garda Síochána during the period 1 January 2023 to 31 December 2023 which are at various stages of investigation and resolution. The Committee has not been facilitated to oversee this process or these cases.

## **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 (C&AG).

In April 2023, the Committee met the C&AG's audit team. The meeting reviewed the Audit Planning Memorandum 2022.

In November 2023, the Committee met the C&AG's audit team. The meeting reviewed the Audit Completion Memorandum 2022 and the Appropriation Account 2022.

The key Audit Completion Memorandum findings as highlighted by the C&AG's Office at the meeting included the following:

- Procurement - non-compliance with procurement regulations
- Inventory – inadequate stock controls, and
- The matter of a disclosure to Revenue Commissioners regarding travel and subsistence claims

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

### **4.2 Travel and Subsistence issue**

In March 2022, the Garda Internal Audit Unit completed a review of travel and subsistence payments in the Garda College. The audit noted the practice in the Garda College of the payment of

overnight allowances in lieu of overtime payments, contrary to An Garda Síochána official processes and procedures. A subsequent external review of the matter was completed in July 2022 which noted that this practice was a breach of tax law.

This led to An Garda Síochána making an unprompted voluntary qualifying disclosure to Revenue at the end of Tax year 2023, following engagement with Revenue and after an internal audit identified matters for review with respect to the application of taxation in the Garda College. The full value of the disclosure has been notified to the Committee.

An Garda Síochána are committed to implementing all required procedural changes in respect of Travel & Subsistence.

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

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

#### **4.3.1 Changes in the Garda Internal Audit Service in 2023**

The operation of the Committee depends on the quantity and quality of internal audit reports provided to it. The Garda Internal Audit Service (GIAS) has an approved staff complement of 16 positions. However, the number of staff within GIAS fell from nine at the beginning of 2023 to seven at the end of the year, arising from staff departures and from difficulties in recruiting suitably qualified personnel. Three of these seven staff members are professionally qualified accountants, with the remaining staff being at general civil service grades. Customised individualised training plans were operated for GIAS staff in 2023 with a focus on developing staff's internal audit skills.

GIAS are moving towards a model whereby staff are recruited for specialist internal audit roles, as opposed to being general civil service grades. A specialist Internal Audit Manager, who is a qualified accountant and has experience in internal audit data analytics, was appointed in December 2023. This has resulted in a GIAS management team composed of the Head of Internal Audit and two Internal Audit Managers, with a vacancy existing for a third Internal Audit Manager. The Civil Service Mobility scheme and the Public Appointments Service general grade panel were used to identify a suitable candidate for that Internal Audit Manager role but no suitable candidate was identified. The position will now be filled through an open competition to be run in 2024.

In addition to specialist audit management positions, and in line with the approved staff complement of 16 positions, GIAS is looking to be staffed with ten specialist internal auditors, with suitable experience in areas such as internal audit, risk management, and data analytics. Progress on this has been gradual with no campaign to recruit these staff having commenced through 2023. A lack of experienced internal auditors within GIAS had an impact on the quantity of GIAS output in 2023. In 2024, the Committee and GIAS are looking to a more hybrid model, with GIAS's work supported by commissioning external support.

The GIAS Quality Assurance and Improvement Programme continued to focus on the development of standardised engagement templates, audit programmes, working papers and communication throughout the audit process to ensure audit consistency. GIAS continues to seek feedback from auditees on the audit service provided. Analysis of this feedback has resulted in improved collaboration with auditees through the engagement process, in particular at the planning stage.

GIAS works under the authority of An Garda Síochána Internal Audit Charter, which has been agreed and signed as approved by the Chair of the Audit and Risk Committee, the Commissioner and the Head of Internal Audit. This document defines the purpose and mission of GIAS, 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 Charter documents the authority and right of GIAS to access An Garda Síochána information necessary to carry out audit planning and engagements. The Charter reflects the significance of GIAS independence and objectivity, defining the scope of GIAS 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, Garda management, and outside parties on the adequacy and effectiveness of governance, risk management, and control processes for An Garda Síochána.

#### **4.3.2 Internal Audit Performance**

GIAS Key Performance Indicators (KPIs) for 2023 were:

- Progress against annual plan

- Recommendation / agreed action progress
- Engagement with senior management
- Reports with agreed actions
- Staffing
- Use of analytics

GIAS issued ten reports in 2023. Seven engagements from the 2023 plan were commenced in the year, with one of these being finalised and a report issued. GIAS provided a quarterly update to the Audit and Risk Committee on the progress in implementing internal audit recommendations. There was consistent engagement between GIAS and senior management throughout An Garda Síochána, in particular at engagement planning and reporting stage. All issued reports had agreed actions to mitigate identified risks, in lieu of internal audit recommendations. All audits planned or undertaken in 2023 considered the use of data analytics. In addition, progress was made in respect of identifying and acquiring access to relevant data for audit purposes.

The Committee approved the Audit Plan for 2023 as set out by GIAS and reviewed progress against this plan during the year. The GIAS 2023 Audit Plan contained 20 potential engagements. A final report was issued in 2023 in relation to one of these engagements, with work commencing on seven audits in 2023. The objectives of ten of the planned engagements will be met through audits planned for 2024.

Due to the GIAS staffing issues, both in terms of the quantity and skillsets of staff, the output of GIAS in 2023 was lower than expected. This lower than planned output has a direct impact on the level of independent assurance available to the Committee and to the Commissioner.

GIAS had external expert consultancy support in the area of ICT audit through 2023. GIAS also completed a public procurement process for external consultancy support in undertaking general audit engagements, with this support due to commence in 2024.

### **4.3.3 Internal Audit Reports**

In total, the Committee considered ten GIAS internal audit reports in 2023:

Assurance Audit	9
Internal Security Fund Audit	1
	<b>10</b>

GIAS also worked on a number of consultancy engagements throughout 2023 that did not result in the issuing of Audit Reports.

### **4.3.4 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 GIAS. This included consultation on the development of the annual plan for 2023 and continued collaboration on joint engagements. GIAS works together with the Garda Risk Management Unit, both during its planning process, through the implementation of the Garda Risk Management Policy on individual engagements, and in relation to a review of the implementation of actions on the An Garda Síochána Corporate Risk Register.

### **4.3.5 Value Added from Audit Process**

In the course of GIAS engagements observations are ranked according to their priority, with high-ranked observations being major issues that GIAS consider need to be brought to the attention of senior management. Actions are then agreed with management, and that are to be implemented by management, to mitigate those risks. At the start of 2023 there were 19 outstanding high-priority actions, with this figure reducing to 16 in December 2023. Four of these high-priority actions had passed the implementation date agreed with management. GIAS engaged significantly, on a quarterly basis, with management regarding outstanding recommendations, and on a quarterly basis provided recommendation implementation updates to the Audit and Risk Committee. GIAS continued to work with the Strategic Transformation Office throughout 2023 on the development of an An Garda Síochána Recommendations Tracker. It is hoped that this tracker will automate the recommendations' update process when fully implemented.

<b>High Priority Agreed Actions</b>	<b>Count</b>
As at January 2023	19
New agreed actions through 2023	13
Implemented in 2023	(12)
Re-prioritised / obsolete	(4)
As at December 2023	16
Past agreed implementation date	4
Not yet due for implementation	12

Twelve high priority agreed actions were implemented in 2023. In 2023, GIAS continued to agree mitigating actions with management in the course of audits, as opposed to making recommendations and requesting management for comment at the reporting stage. This has continued a collaborative audit process, with a higher rate of acceptance of positive-change actions by management.

## 5. Plans for 2024

As indicated in our 2022 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 will be subsumed into the Policing, Security and Community Safety Act 2024 and the introduction of the new Board. To prepare for the implementation of the Policing, Security and Community Safety Act 2024, An Garda Síochána has completed a readiness impact assessment. The Committee has been briefed on the new Act but considers it to be outside the Committee's scope, and a matter for the incoming Board of An Garda Síochána.

## 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. 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: 30 May 2024***