



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

**Final Report to the Minister in accordance with the Authority under
Section 62O(6) of the Garda Síochána Act 2005**

**Interim Audit Report – Financial procedures in Garda College
Templemore (February 2017)**

July 2018

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1. Background

The then Tánaiste and Minister for Justice and Equality referred the oversight of implementation the recommendations of the Interim Audit Report - Financial procedures in Garda College Templemore under Section 62O(6) of the Garda Síochána Act 2005 to the Authority on 29 March 2017 and requested that the Authority provide a quarterly update on progress in that regard.

The Authority has provided reports to the Minister in August 2017 (July 2017 Report), November 2017 (October 2017 Report) and February 2018 (January 2018 Report). This is the fourth and final report of the Authority in this regard.

2. Basis for the Authority's Assessment Work

The Authority reiterates the points made in previous reports regarding the scope of this assessment, and, as explained in previous reports, the Authority has restricted itself to assessing the progress in respect of each of the recommendations, on the basis of information received from the Garda Síochána.

It remains mindful of the very particular formal oversight relationship that the Committee of Public Accounts has with the Accounting Officer. It has noted the report of the Committee and the minute of the of the Minister for Finance and Public Expenditure in this regard and considers that, although some of the recommendations of the Committee of Public Accounts are relevant to the recommendations in the Interim Audit Report, many are of a more general nature. The Committee's Report and the response of the Minister for Finance and Public Expenditure will therefore be considered more generally as part of the Authority's oversight work.

In our third report the Authority was mindful that the GIAS might identify further information (i.e. information not previously provided to the Authority) relevant to the question of whether the recommendations had been fully complied with. Consequently, in concluding that a recommendation was complete, the Authority reserved its final assessment subject to the GIAS completing its work, as their detailed audit work places them in a much stronger position to definitively conclude on whether the recommendations had been implemented. The Authority has received the report of the review audit carried out by the Garda Síochána Internal Audit Service (GIAS) which focused on the implementation of the recommendations of the Interim Audit Report on Financial Procedures in the Garda College and this report relies on the assurance provided in that report.

The Authority continues have regard to the ongoing work being conducted by the GIAS including through our ongoing interaction with the Chair of the Garda Síochána Audit Committee. It is also noted that a further separate audit of Investment Accounts associated with the Garda College has been undertaken by GIAS and a draft report has been submitted for management comment.

In addition to the audit work of the GIAS, the Department of Justice and Equality (DJE) is represented at official level on the Steering Committee established by the GS to oversee implementation of the Interim Internal Audit recommendations. In this context, Departmental officials have direct access to the relevant people in the GS charged with implementing the recommendations, and are in a strong position to provide a first-hand assessment of these matters.

The Authority notes the March 2018 Report of the Committee of Public Accounts and in this regard the matter of Garda Síochána voluntary disclosure to the Revenue Commissioners with regard to the tax compliance of the ancillary services operating in the College. The Authority has been informed by Garda Síochána in July 2018 that, further to two submissions made by GS to the Revenue Commissioners in May and September 2017, there has been ongoing communication between the Garda Síochána's tax advisers and Revenue, additional material requested and provided in July 2018 and that a determination is awaited from the Revenue Commissioners. With the approval of the Revenue Commissioners, GS has closed three tax numbers associated with the Garda College – for the restaurant, bar, and shop. The two remaining tax numbers relate to the main Garda account and the Garda College Sportsfield Co. Ltd.)

3. Garda Síochána Approach to Implementation of the Recommendations

The Minister and the Garda Commissioner accepted the findings of the Interim Internal Audit Report and undertook a number of actions to progress implementation of all recommendations as set out in the Report, including:

- Appointing a senior Steering Committee chaired by the Chief Administrative Officer and a Project Team to oversee the implementation of the recommendations;
- Appointing external accountants to support the Steering Committee and Project Team, including providing advice on making a voluntary disclosure to the Revenue Commissioners;
- Engaging with the Office of the Attorney General, the Department of Justice and Equality and the Department of Public Expenditure and Reform in relation to the employment status of employees attached to the Garda College Restaurant and the winding up of Sportsfield Co. Ltd; and
- Engaging with OPW and Sportsfield Co. Ltd. in relation to the transfer of certain lands.

4. Authority's Assessment of Implementation to date

The Authority assessed 11 recommendations out of 19 as complete in the January 2018 report. In the case of 7 of these 11 recommendations, the Authority was satisfied, based on information received from the Garda Síochána, to accept that a recommendation was completed for the purpose of this audit subject to confirmation by GIAS following review of its recommendations.

In April 2018 the Garda Síochána submitted the GIAS "Review Audit – Garda College Financial" (February 2018) to the Authority. Following this review, which also addresses the matters raised by the PAC and the C&AG audit, GIAS has confirmed that *substantially all recommendations that could have been implemented with regard to the Interim Audit Report recommendations have been and the remaining issues are at an advanced stage of implementation* and specifically confirms that with the exception of 4 recommendations which are partially completed and are being progressed appropriately all the recommendations have now been fully implemented. GIAS has updated its audit opinion to provide "*reasonable assurance that the internal management and control systems in place to manage the finances at the Garda College are adequate*". The Authority is satisfied with the assurance provided by this report to conclude that these recommendations are completed.

A further 8 recommendations were considered to be still in progress by the Authority in January

2018, including the overarching recommendation that all of the recommendations be implemented in full. The Garda Síochána have confirmed that of these, the following five recommendations have now been implemented in full:

- Recommendation 4: Embedding of the roles and responsibilities of the 2 senior officer posts
The Garda Síochána progress update in July 2018 included an Organisation chart and Job descriptions for the senior positions concerned which clearly show the respective roles, responsibilities and reporting lines of the various managers. [Interactions with the Garda Síochána confirm that these arrangements are now working well in practice.] The GIAS review has confirmed that this recommendation is fully implemented.
- Recommendation 6: Close the bank accounts so that two remain
The Garda Síochána have explained that a third bank account has been allowed to remain open (the CEPOL account) and is managed by the Finance Directorate. GIAS has accepted the need for this account to remain open for the short to medium term and the arrangements to manage it and have indicated that they are satisfied that the recommendation is implemented.
- Recommendation 8: All purchases for the college and restaurant are subject to public procurement
A series of public procurements were carried out to source suppliers for a range of supplies and contracts have been put in place in all but one case where no tender met the quality specifications. In this case the tender process is currently being rerun. This recommendation had not been implemented at the time of the GIAS review in February but confirmation has been received from the Head of GIAS that, arising from the quarterly review in July 2018, he was satisfied that this recommendation was now implemented.
- Recommendation 12: Status of Restaurant Employees
The Garda Síochána have confirmed that the status of all of the restaurant employees has now been regularised and that all are now on Garda payroll. This recommendation had not been implemented at the time of the GIAS review in February but confirmation has been received from the Head of GIAS that, arising from the quarterly review in July 2018, he was satisfied that this recommendation was now implemented.
- Recommendation 19: Further audit by GS Internal Audit
The Authority has received the *Review Audit – Garda College Financial procedures (February 2018)*. The Garda Síochána has confirmed that the other audit to be completed in relation to investment accounts has been undertaken and a report submitted to management.

Progress concerning remaining recommendations

The GS progress update in July 2018 also provides an update which confirms that there has been significant progress in implementing the remaining recommendations:

- Recommendation 10: Garda College Sportsfield Co Ltd to be wound up
The winding-up of the College Sportsfield Co. Ltd is dependent upon the completion of the

land transfers under recommendation 11. It is noted that the Directors are cooperating with the OPW to ensure that all land assets are transferred to State control.

- Recommendation 11: Land and buildings to be transferred to OPW
The Garda Síochána have confirmed that OPW is taking the lead in this matter. The Garda Síochána is continuing to work with the OPW to ensure the transfer of the playing fields to State control. The OPW has advised in early July 2018 that contracts for the playing fields would be signed in the coming weeks subject to planning permission. The OPW is currently considering the transfer of a remaining piece of land (attached to the Golf Course) into State control and it will advise on potential options before the end of September 2018.

In its February 2018 Review GIAS confirmed that these recommendations are the subject of ongoing discussions with OPW and that they are at an advanced stage of implementation. Further confirmation has been received from the Head of GIAS that, arising from the quarterly review in July 2018, he was satisfied that these recommendations were progressing well and that he has no concern about these being implemented in due course.

- Recommendation 1: Ensure all recommendations are completed
The implementation of this recommendation is contingent upon the completion of the other 18 recommendations. It has been confirmed that, arising from the quarterly review in June 2018, Internal Audit are broadly satisfied with the implementation of all 19 recommendations.

The Authority is conscious that it will be necessary to actively keep under review whether the reforms introduced in response to the recommendations in this interim audit continue to be fully implemented. The Head of GIAS has confirmed in this regard that GIAS will conduct a review of the management practices and procedures in the College on a quarterly basis to ensure that all revenues are being captured for the State and accounted for in line with Public Financial Procedures and likewise all expenditure follows appropriate procedures, including to review the finalisations of the 2 outstanding recommendations.

Conclusion

The detail of the GS progress update in July 2018 and the Authority's assessment, having taken account of the assurances received from GIAS, is set out in the table at the Appendix.

The Authority is satisfied, having considered this material and having received independent verification where appropriate, that the majority of the recommendations have been appropriately implemented and that significant progress has been made with the two remaining recommendations which are to some extent outside of the control of the Garda Síochána and are being actively pursued with OPW.

The Authority is of the view that the Garda Síochána has progressed these remaining matters to an advanced stage of progress and that it is positioned under the new organisational arrangements to complete the implementation of all the recommendations. This will be subject to the transfer of lands to the control of the State, which is being managed by the OPW and not within the direct control of the GS. Indications are that steady progress is being made to this end.

The Authority will continue to oversee the implementation of these matters as part of its ongoing oversight role, including through ongoing interaction with the Chair of the Garda Síochána Audit Committee. In light of the above it is not foreseen that the Authority will have a further role with regard to dedicated reporting to the Minister concerning these matters.

Appendix 1 – Assessment of the Garda Síochána implementation of recommendations

Analysis of Implementation of Recommendations for GIAS Interim Internal Audit Report on the Garda College based on the information received from the Garda Síochána in July 2018				
No.	Recommendation	July 2018 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
1	It is recommended that all of the recommendations in this report are implemented immediately or as soon as possible thereafter. In April 2008 a report was completed by the Finance Directorate that identified many of the issues of concern also highlighted in this audit and recommended remedial action. The College management responded in March 2010 rejecting many of the recommendations of the Finance Directorate's Report. Some of the issues were addressed by College Management however the structural issues in the College Governance were not addressed and over the years some of the improvements in financial controls have now been reversed.	Open GS will continue to do everything it can while working closely with OPW to address the land issues and wind-up of the Garda College Sportsfield Co. Ltd. Ensuring that all of the recommendations are implemented as quickly as possible and to the satisfaction of the Authority.	On Completion of all Rec	Assessed as Completed . The Authority considers that as the outstanding recommendations (No. 10 & 11) are substantially progressed and being actively pursued by the Garda Síochána, albeit outside of their direct control) and in light of reasonable assurance from GIAS in relation to the implementation of all 19 recommendations, that this recommendation is Completed .
2	The issues as to whether a report should be made to the Minister per section 41 of the Garda Síochána Act 2005 is essentially a legal issue that GIAS is not competent to advise on. GIAS would however advise that the issues identified in this report are serious and present considerable risk to the organisation and should be dealt with in an open and transparent manner.	Closed Superseded by the publication of the Interim Audit Report.	End Jun-17	This was assessed as Completed in the July 2017 report to the Minister.

Analysis of Implementation of Recommendations for GIAS Interim Internal Audit Report on the Garda College based on the information received from the Garda Síochána in July 2018				
No.	Recommendation	July 2018 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
3	The Statement of Internal Financial Control in relation to the Appropriation Account 2015 should be amended to reflect the fact that the financial controls at the Garda College are not compliant with the Public Financial Procedures. The wording of this amendment should be discussed with the Office of the Comptroller and Auditor General.	Completed The Comptroller & Auditor General (C&AG) published its Report on the Accounts of Public Services 2016. The Garda Síochána Statement of Internal Financial Control for 2015 & 2016 has been amended to reflect the fact that financial controls at the Garda College were not compliant with Public Financial Procedures. The Head of the Garda Internal Audit has confirmed that he is satisfied with the amendments set out in the C&AG's Report.	Oct-17	In the October 2017 Report to the Minister, the Authority assessed this recommendation as Completed .
4	Garda Staff assigned to administrative roles in the College had no training in or experience of administration and had no knowledge of Public Financial Procedures (the Blue Book) and associated governance codes including, Public Procurement Procedures, Risk Management Guidance for Central Government Departments and Offices, Corporate Governance and associated Circulars and Directives from Department of Public Expenditure and Reform (DPER), Government Accounting Unit. It is recommended that the role of College Administrator should be filled by a Principal Officer with experience in Public Financial Procedures instead of a Garda Superintendent. The Principal Administrator in the Garda College should have the same grade/rank and status as the Chief Superintendent acting as Director of Training. Both of these Officers should report	Completed A Principal Administrator was appointed to the Garda College on 2nd October 2017 and new Director of Training and Continuous professional development in February 2018. New role profiles and organisation structure have been established in consultation with the Executive Director Human Resources & People Development. Executive Director Human Resources & People Development and Head of Internal Audit have both expressed satisfaction with the new arrangements. (An organisation chart and job description concerning the two roles have been	Updated in Jul-18 as complete	In light of the progress update supplied by GS it is assessed as Completed .

Analysis of Implementation of Recommendations for GIAS Interim Internal Audit Report on the Garda College based on the information received from the Garda Síochána in July 2018				
No.	Recommendation	July 2018 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
	directly to the Executive Director of Human Resources and People Development (HR& PD). The Principal Administrator and the Executive Director (HR&PD) should have primary responsibility for the implementation of the required changes recommended.	submitted to the Authority)		
5	The Garda College should engage with the Institute of Public Administration (IPA) or other service providers to provide training in relation to the Public Financial Procedures and associated legislation, guidelines and standards. This should also be included in CPD courses for Superintendents, Chief Superintendents and equivalent grades.	<p>Completed</p> <p>The Garda update involved:</p> <ul style="list-style-type: none"> - IPA training in Financial Management for management and key administrative staff in the Garda College; - A public procurement course for relevant personnel involved in procurement in the Garda College; - A review of CPD Programmes by the Director of Training; - A new module covering Financial Management and Public Procurement developed in association with the IPA for inclusion in CPD training for Superintendents, Chief Superintendents and equivalent grades and promotion development programmes. 	Oct-17	In the October 2017 Report to the Minister this recommendation was assessed by the Authority as Completed .
6	All bank accounts under the control of the College Management should be closed with the exception of the College Imprest Account. Permission should be sought from the Minister for Justice to open one	<p>Completed</p> <p>Three bank accounts are now operated in the Garda College as follows:</p> <ol style="list-style-type: none"> 1) Administrator Garda College Current 	Updated in Jul-18 as complete	In light of the progress update supplied by it is assessed as Completed .

Analysis of Implementation of Recommendations for GIAS Interim Internal Audit Report on the Garda College based on the information received from the Garda Síochána in July 2018				
No.	Recommendation	July 2018 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
	additional account namely a College Restaurant Imprest Account. All payments and receipts for the College should be administered through these two accounts with the exception of payments made centrally by the Finance Directorate. These two accounts should report monthly to the Finance Directorate in the normal manner. The College Restaurant Imprest Account should include all transactions for the Restaurant, Bar and Shop. Particular focus should be placed on cash income from the Restaurant, Bar, Shop and vending machines at the College to insure that adequate controls are in place.	<p>Account Imprest Account;</p> <p>2) Garda College Ancillary Services Public Ban Account;</p> <p>3) Garda College International Training Public bank Account (CEPOL)</p> <p>It was intended that the CEPOL account would be managed by the Finance and Services Directorate, however its management by the principal administrator in the Garda College was felt to be more practical and efficient. GS Head of Internal Affairs has agreed to this approach.</p>		
7	All revenue from Garda Restaurant, Shop (including vending machines) and bar should be brought into the Garda Vote through Appropriations in Aid and reported in the Appropriation Account. This may require a Vote in the Dáil to allow this revenue to offset other expenditure within the Garda Vote. The advice of the Department of Justice and Equality and the Department of Public Expenditure and Reform (DPER) should be sought in this regard.	<p>Completed</p> <p>The Garda update involved:</p> <ul style="list-style-type: none"> - Closing the Garda College Bar in December 2016; - The outstanding balance in the Bar Accounts transferred to the Restaurant Account; - All revenue from the vending machines is accounted for in the Shop accounts; - The Restaurant and Shop Accounts included in the 2016 Appropriation Accounts; - All revenue from the College reported in Appropriations in Aid in the 2017 Appropriation Accounts, as agreed with 	Oct-17	In its October 2017 Report, this recommendation was assessed as Completed .

Analysis of Implementation of Recommendations for GIAS Interim Internal Audit Report on the Garda College based on the information received from the Garda Síochána in July 2018				
No.	Recommendation	July 2018 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
		<p>the C&AG;</p> <ul style="list-style-type: none"> - An estimates for the cost of the Garda College supplied by the Garda Síochána to the Department of Justice & Equality; - A new separate sub-head for the Garda College in the Appropriation Accounts in 2017, as agreed with Department of Justice; - Revenue and expenditure for the ancillary services at the Garda College included in the procedure for estimates; - The Office of the Principal Administrator and the Executive Director of Finance & Services developing the new financial processes and procedures to facilitate changes. 		
8	All Purchases for the College including the Restaurant should be strictly in accordance with Public Procurement legislation. Advice should be sought from the Public Procurement Office in Garda H.Q. and the Office of Government Procurement in this regard.	<p>Completed</p> <p>Thirteen lots were tendered for and twelve of these contracts have been awarded. The remaining lot is less valuable and can be procured using three quotation mechanism which is in line with public procurement procedures.</p> <p>The Principal administrator continues to ensure that the procurement of all other goods and services in the Garda College is in line with public procurement procedures.</p>	Updated in Jul-18 as complete	In light of the progress update supplied by GS it is assessed as Completed.

Analysis of Implementation of Recommendations for GIAS Interim Internal Audit Report on the Garda College based on the information received from the Garda Síochána in July 2018				
No.	Recommendation	July 2018 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
9	<p>The Principal Administrator in the College should have three specialist staff reporting to him/her namely;</p> <p>(a) An accountant with responsibility of putting in place the recommended accounting systems and to continually review and report on the financial position of the College</p> <p>(b) A staff member from Human Resources and People Development Directorate to resolve the issues relating to the restaurant and other staff identified in this report, once these issues are addressed there may not be a continuing full time need for this position</p> <p>(c) A Facilities Manager to manage the facilities in the College</p>	<p>Completed</p> <p>The Garda update involved appointment of a permanent accountant, a dedicated liaison person appointed to work on the regularisation of the status of employees in the Restaurant & Shop. (See Rec No. 12), and a Facilities Manager.</p>	Oct-17	In the October 2017 Report to the Minister this recommendation was assessed by the Authority as Completed .
10	<p>The Garda College Sportsfield Co. Ltd. should be wound up. An accounting firm should be contracted from the Office of Government Procurement panel of firms to undertake this work. All assets including all associated assets such as the Sportsfield Co. Ltd. land and Golf Course land should be taken into State Control. All bank accounts and investment accounts linked with the College should be closed and the balances surrendered to the Central Funds</p>	<p>In Progress</p> <p>Once the lands have been transferred to the OPW under Recommendation 11 the Garda College Sportsfield Co. Ltd will be wound up.</p> <p>The Directors of the Company continue to co-operate to ensure that all land assets are transferred to State control.</p>	On Completion of Rec No. 11	<p>This recommendation is assessed as In Progress.</p> <p>The Authority considers that this recommendation is being actively progressed by the Garda Síochána with OPW and with indications that this progress is sufficient to result in full implementation in due course. The Authority will continue to monitor this recommendation as part of its ongoing oversight.</p>

Analysis of Implementation of Recommendations for GIAS Interim Internal Audit Report on the Garda College based on the information received from the Garda Síochána in July 2018				
No.	Recommendation	July 2018 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
11	All land and buildings should be transferred to the control of the Office of Public Works (OPW)	<p>In Progress GS is working with the OPW to ensure the transfer of the playing fields to State control. OPW advises that contracts for the playing fields will be signed in the coming weeks subject to planning permission.</p> <p>The OPW is currently considering the transfer of a remaining piece of land (attached to the Golf Course) into State control. It will advise on potential options before the end of September 2018.</p>	In progress – the timeline not in the control of GS and depends on OPW feedback by end September 2018	<p>It is assessed as In Progress.</p> <p>The Authority considers that this recommendation is being actively progressed by the Garda Síochána with OPW and with indications that this progress is sufficient to result in full implementation in due course. The Authority will continue to monitor this recommendation as part of its ongoing oversight.</p>
12	The status of the Restaurant employees should be considered by Garda HRM and Legal Affairs Section. This is not an area where GIAS would have competence to offer advice.	<p>Completed The position of all staff in the restaurant and Shop has now been regularised as all employees have now accepted the terms of employment offered to them by An Garda Síochána and have been transferred to the Garda payroll.</p>	Jan-18	This recommendation is assessed as Completed
13	The rents collected (€124,903) from Dromard Farm for the years 2009-2013 should be transferred to OPW who are legal owners of the land. This should be paid from the Garda Vote.	<p>Completed The actual rental income received by An Garda Síochána for the rental of lands at Dromard Farm was €131,260.80. This amount was verified with the Head of the Garda Internal Audit Section and was repaid to the OPW on Thursday 6th July.</p>	End Jun-17	In its July 2017 report to the Minister, this recommendation was assessed as Completed .

Analysis of Implementation of Recommendations for GIAS Interim Internal Audit Report on the Garda College based on the information received from the Garda Síochána in July 2018				
No.	Recommendation	July 2018 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
14	Garda Staff who were Directors of Garda College Sportsfield Co. Ltd. should take immediate steps to correct the public record and retrospectively make declarations under Ethics in Public Office, Standards in Public Office Legislation. Garda HRM should remind these staff of their legal obligations and provide appropriate legal advice to help them retrospectively report to the Standard in Public Office Commission.	Completed The Directors of the Garda College Sportsfield Co. Ltd. have been advised of their responsibilities under the Standards in Public Office Legislation. Following a request from the Public Accounts Committee in May, An Garda Síochána surveyed all relevant officers requesting them to indicate compliance with the legislation. At October, 99% of relevant officers have confirmed compliance. There were three responses outstanding from officers who were on extended leave. The Head of Internal Audit acknowledges the action taken by An Garda Síochána and is satisfied that this recommendation is now complete.	Oct-17	In its October 2017 Report, this recommendation was assessed as Completed .
15	The €15,964 collected in interest payments received from placing money related to European Funded projects and CEPOL funding in deposit accounts should be returned to the European Commission if it has not already been deducted from claims.	Closed The Head of the GIAS conducted an audit on EU funded projects and CEPOL. It has been established that the interest accrued does not relate to CEPOL projects. An examination of the Framework Agreements for EU funded Projects was conducted to determine where the interest was to be repaid. This review highlighted potential derogation of interest repayments in certain cases. The Head of the Internal Audit and Legal Affairs were requested to	Jan-18	The Garda Síochána have requested that this recommendation is to be closed on the basis that the Head of Internal Audit no longer considers that there is an outstanding payment owing. The Head of the GIAS has confirmed to Authority staff that the AGs office advised that there is no legal requirement for the AGS to

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No.	Recommendation	July 2018 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
		<p>advise on issues identified and the matter transferred to the Chief State Solicitor's Office.</p> <p>Advices received by that office indicate that there is no legal requirement for An Garda Síochána to repay the interest accrued. The Head of Internal Audit has accepted this advice and agreed that no further action is required.</p>		<p>repay the interest accrued. The Head of GIAS has accepted this advice and confirmed that no further action is required.</p> <p>This recommendation is now assessed as Completed.</p>
16	<p>A separate sub-head of account should be set up in the chart of accounts for the Appropriation Account for Grants to College Clubs and Societies. An annual budget should be set for disbursement from these sub-head. Applications from College Clubs and Societies should be evaluated by a panel and decisions on funding made in a transparent manner.</p>	<p>Complete</p> <p>A budget was provided to the Principal Administrator for grants to College Clubs and Societies for 2017.</p> <p>A panel comprising the Principal Administrator, Director of Training and Superintendent Foundation Training has been established to evaluate applications for funding from this budget. All Clubs and Societies must adhere to the new policy and procedures when applying for funding. All applications are now evaluated by the panel in an open transparent manner. Funding is captured under the new Subhead for the Garda College (Rec No.7) and published as part of the Appropriation Accounts. The Head of Internal Audit has confirmed that he is satisfied with this approach.</p>	Oct-17	<p>In its October 2017 Report, the Authority assessed this recommendation as Completed.</p>

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No.	Recommendation	July 2018 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
17	A HQ Directive should be issued stating that where the word 'audit' is used in any context in AGS that GIAS should be informed and copied with any reports.	Completed HQ Directive 025/2017 was issued by the Office of Deputy Commissioner Governance & Strategy on the 2 May 2017	End Jun-17	In the July 2017 Report to the Minister the Authority assessed this as Completed .
18	A review of insurance costs should be undertaken by the Garda College to consider whether this expenditure is necessary given the principle that the state insures itself.	Completed The Principal Administrator has completed a review of insurances in the Garda College. Clarification has been provided by the State Claims Agency that Insurance is not required for the Restaurant, Shop and Playing Fields as these are under the direction and controlled by An Garda Síochána.	Oct-17	In its October Report, this recommendation was assessed as Completed , subject to the Head of GIAS confirming that it is complete when the final audit report is done.
19	Further auditing is required particularly in the period 2002-2008 and 2009-2016	Reports completed The GS has finalised and submitted to the Authority the <i>Review Audit – Garda College Financial procedures (February 2018)</i> . The audit <i>Investment Accounts in the Garda College</i> has been completed and a report submitted to management.	Reports completed	This recommendation is assessed as Completed . It is noted also that GIAS has an ongoing programme of review of financial procedures in train in relation to the Garda College in order to provide continuing assurance regarding the system of internal controls.