



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

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3 August 2017

Ref: PA/2017/415

Mr. Charlie Flanagan TD
Minister for Justice and Equality
Department of Justice and Equality
51, St. Stephen's Green
Dublin 2

Re: Interim Internal Audit report in relation to the Garda Training College

Dear Minister

On 29 March 2017, your predecessor referred the Interim Internal Audit Report in relation to the Garda Training College to the Policing Authority in accordance with the authority under Section 620 (6) of the Garda Síochána Act 2005. She requested that the Authority oversee the implementation of the Report's recommendations and provide her with a quarterly update on progress in that regard.

Attached is the first Report, which contains the Authority's assessment of progress in relation to the implementation of the recommendations. As you will see, the majority of the recommendations are still in progress. In accordance with our practice, the Authority decided to publish this report on its website in four weeks.

Quite apart from Minister's request, the Authority was itself examining the Interim Report and in particular the governance issues raised. We also considered the related Report of the Committee of Public Accounts at our recent meeting on 27 July 2017. You may already have seen the Authority's statement after the meeting but, for ease of reference I am attaching a copy. The Authority is of the view that these Reports set out matters of significant concern, particularly with regard to governance failures in the Garda Síochána.

The Authority is mindful that significant activities are still underway in relation to various matters relating to the financial irregularities in the Garda College. Accordingly, for the present, the Authority has decided that in addition to ongoing oversight, the principal added value it can bring is to proceed now with a decision taken early this year to commission a review of aspects of Garda Síochána governance. This review is now gone out to tender.

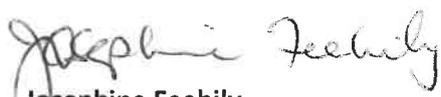
Future Reports to the Minister

Since the 29 March 2017 request from the Tánaiste, it has come to our attention that your Department is represented at official level on the Steering Committee established by the Garda Síochána to oversee implementation of the Interim Internal Audit recommendations. That being the case, your officials will have direct access to the relevant people in the Garda Síochána charged with implementing the recommendations, and be in a position to provide a first-hand assessment to you regarding progress. I wonder whether, in the circumstances, you will also want to continue to receive regular reports from the Authority on this specific interim audit?

In any event, you can be assured that the Authority will continue to oversee and keep under review the broader issues, including further audit reports as they emerge and I will of course be happy to continue to provide reports to you in any form you request.

I look forward to accepting your invitation to meet you in September.

Yours sincerely



Josephine Feehily

Chairperson



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

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

**Interim Internal Audit report in relation to the Garda Training
College - July 2017**

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1. Background

On 28 March 2017, the Garda Síochána provided the Authority with a copy of the “*Interim Audit Report – Financial Procedures in the Garda College Templemore, February 2017*”.

The following day, the then Tánaiste and Minister for Justice and Equality referred the Interim Internal Audit Report to the Authority under Section 62O (6) of the Garda Síochána Act 2005 to oversee the implementation of its recommendations and to provide a quarterly update on progress in that regard.

In the interim, the Committee of Public Accounts decided to examine this matter directly with the Garda Commissioner as Accounting Officer. The Authority is mindful of the very particular formal oversight relationship between that Committee and the Accounting Officer. It is also aware that the Comptroller and Auditor General is continuing his audit of the 2016 Garda accounts, and that the Garda Síochána Internal Audit Service is continuing with further modules of its audit of matters related to the Garda College.

The Authority also became aware that the Minister for Justice and Equality is represented at official level on the Steering Group referenced at 2 below. In all the circumstances, the Authority decided at its meeting in May 2017 that for the present it would focus on the specific task of overseeing the progress on implementation of the recommendations of the Interim Internal Audit, as requested by the then Tánaiste and Minister for Justice and Equality. In the context of other considerations and examinations that have been ongoing in the public domain, this is a defined and narrow piece of work. The Authority will however review matters in the autumn to identify if there is any oversight gap in this process that the Authority should involve itself in having regard to its remit. It is in this context that this report is submitted.

2. Garda Síochána’s approach to implementation of recommendations

The Garda Commissioner has accepted the findings of the Interim Internal Audit Report and has taken a number of actions in 2017 to address its recommendations, 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; and
- appointing an Acting Principal Administrator to the Garda College at a suitably senior position.

The Steering Committee comprises:

- Mr. Joseph Nugent, Chair of the Steering Committee and the Chief Administrative Officer;
- Ms. Helena Reddy, Secretariat [CAO Office];
- Ms. Gail Malone, Assistant Principal [CAO Office];
- Mr. John Barrett, Executive Director HR&PD;

- Mr. Michael Culhane, Executive Director Finance & Services;
- Mr. Ken Ruane, Head of Legal Affairs;
- Chief Superintendent Margaret Nugent, Director of Training in the Garda College;
- Ms. Fiona Delaney, Acting Principal Administrator;
- Ms. Avril Molony, Higher Executive Officer [Garda College];
- Mr. Paul McDonnell, Policing Division, Department of Justice & Equality.

A Project Team supports the Steering Committee in its work and is working on a retrospective review of operations of facilities at the College and a prospective analysis of appropriate governance structures in operation in other Institutes of Higher Education.

The external firm of accountants referred to above has been requested to assist and advise on the:

- requirement for a Voluntary Disclosure to the Revenue Commissioners;
- development of Governance Structures for the management of ancillary services and the administrative functions of the Garda College;
- winding up of Garda College Sportsfield Co. Ltd.

3. Authority's assessment of implementation to date

The Chief Administrative Officer has reported to the Authority each month on the progress of implementation of the nineteen recommendations and his most recent report dated 17 July 2017 was received on 19 July 2017. The Garda Síochána has also confirmed to the Authority that a voluntary disclosure was made to the Revenue Commissioners on 29 May 2017. The Authority has examined the Garda Síochána's conclusion on each of the nineteen recommendations and has provided an initial assessment and commentary in Appendix 1, which is summarised in the table below.

Status of recommendations	Number
Complete	2
Closed	1
In Progress	11
Not Complete	5
Total	<u>19</u>

The Authority will continue with monthly assessments of this matter until all recommendations are marked complete.

Overall, the Authority is disappointed with the pace of implementation of the recommendations. It

seems apparent that although the substance of the recommendations were known in September 2016, significant focus has only been given to this work since the finalisation of the report in early 2017. In particular, the Authority was assured earlier this year that implementation of all the recommendations would be complete by 30 June 2017, but in recent weeks it became apparent that this was not the case, and that many of them would not be complete until at least 31 December 2017.

We acknowledge that there are some complex legal issues involved in the resolution of some of the matters and indeed that the Garda Síochána is reliant on action by the Office of the Public Works for recommendations 10 and 11. Notwithstanding this, significant focus on the pace of implementation needs to remain and the Garda Commissioner (as Accounting Officer) would be expected to lead on this.

Appendix 1 – Assessment of the Garda Síochána implementation of recommendations

Analysis of Implementation of Recommendations for GIAS Interim Internal Audit Report on Garda College Templemore				
No.	Recommendation	Reported Status from the 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.	Completed - The Garda Executive has accepted the findings of the Interim Audit Report. Progress reports are provided to the Head of Internal Audit, the Audit Committee and the Policing Authority on the implementation of the recommendations.	End June 2017	This recommendation is unusual in that it recommends implementation of the other 18 recommendations. This would therefore only be assessed as “complete” in the event that all the other recommendations are closed. It is assessed as Not Complete .
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	Completed - Audit Report published 29th March 2017. The Department of Justice & Equality is represented on the Steering Committee and can provide regular updates to Minister & Secretary General. The Head of Internal Audit is aware of this and is satisfied that the Department are informed	End June 2017	Superseded by events, as the entire report has been in the public domain for many months. The Authority would assess this as closed , as opposed to completed.

Analysis of Implementation of Recommendations for GIAS Interim Internal Audit Report on Garda College Templemore

No.	Recommendation	Reported Status from the GS	Target Completion Date	Assessment by the Policing Authority
	open and transparent manner.	of the implementation of the recommendations.		
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 2015 Statement of Financial Control was amended. However, the Head of Internal Audit expressed his concern that the text did not address the extent of the issues. The Head of Garda Internal Audit Section discussed the text for the 2016 Statement with the CAO.	End June 2017	<p>This has been superseded by events to some extent, as the concerns with regard to the financial control issues in the Garda College being appropriately referenced in the Statement of Internal Financial Control (SIFC) have now been well articulated in the public domain for many months.</p> <p>The C&AG may express a view in relation to the 2016 Statement in the context of his audit. When the final internal audit report is complete in relation to these matters, the Authority expects that the Head of GIAS may also assess and conclude whether he is satisfied with the two SIFCs for 2015 and 2016.</p> <p>In the circumstances, this is assessed as In Progress.</p>
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	Completed An Acting Principal Administrator has been appointed to the Garda College. The Principal Administrator has responsibility for the management of all the administrative functions in the College including administration, finance and facilities management. The transfer of these functions is in progress.	End June 2017	<p>The progress report indicates that the transfer of functions to an Acting Principal Administrator is “in progress” and further clarity will be needed on the reporting responsibilities between the Principal Administrator and the Director of Training.</p> <p>The Authority received a submission from the GS on 23 June 2017 regarding a Principal</p>

Analysis of Implementation of Recommendations for GIAS Interim Internal Audit Report on Garda College Templemore

No.	Recommendation	Reported Status from the GS	Target Completion Date	Assessment by the Policing Authority
	<p>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 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.</p>	<p>The position of Principal Administrator has been approved by the Policing Authority and a Business Case for other administrative staff for the Garda College has been submitted to the Policing Authority. Human Resources & People Development have commenced the advance work for the recruitment of staff.</p>		<p>Administrator position and this was approved by the Authority on 29 June 2017. While further submissions have been received for substantial numbers of other staff in the college on 23 June 2017, the quality of submissions has not been sufficient for approval and further information has been requested from the GS in relation to the positions concerned, including how the new positions will result in the redeployment of Gardaí.</p> <p>This is assessed as In Progress.</p>
5	<p>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</p>	<p>Completed An Garda Síochána to consult with the Institute of Public Administration (IPA) on the development of appropriate training for the administrative staff in the Garda College and other training as required.</p> <p>An initial training course has been</p>	<p>End June 2017</p>	<p>Further information needed on the nature of the training currently provided by the Finance & Services Directorate to Chief Superintendents and Superintendents on District and Divisional finances.</p> <p>The most recent progress update from the GS indicates that the Principal Administrator and</p>

Analysis of Implementation of Recommendations for GIAS Interim Internal Audit Report on Garda College Templemore

No.	Recommendation	Reported Status from the GS	Target Completion Date	Assessment by the Policing Authority
	and equivalent grades.	developed for Garda Management in the College and the IPA will commence training for the Management Team September. The Finance & Services Directorate currently provides training to Chief Superintendents and Superintendents on District and Divisional finances. The Principal Administrator and Director of Training will consider options for the roll-out of further training to other administrative staff within the College and for other managers across the organisation.		the Director of Training <i>“will consider options for the roll-out of further training”</i> . Given the importance of ensuring that all staff assigned to key administrative roles in the College have the appropriate training, more progress will need to be demonstrated in relation to this planned training. This is assessed as In Progress .
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 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	In Progress The Principal Administrator & Executive Director Finance & Services Director to rationalise the number of bank accounts in line with this recommendation. The Garda Internal Audit Section has reviewed the status of 50 bank accounts referenced in the Interim Audit Report. It is apparent that all of these accounts have now been closed or are private/club accounts with the exception of four accounts being managed in the College 1) Imprest 2) Shop 3) Restaurant 4) Garda College International Training (CEPOL). The Interim Audit Report recommends that	End Dec 2017	The GS has provided evidence to the Committee of Public Accounts that the majority of bank accounts are now closed. The most recent update provided by the GS is that four remain open and that this will be rationalised further as other recommendations are resolved. The Authority accepts that this recommendation can only progress in tandem with others. When the final internal audit report is complete in relation to this matter, the Authority expects that the Head of GIAS will assess and conclude whether he is satisfied with the final situation regarding bank accounts.

Analysis of Implementation of Recommendations for GIAS Interim Internal Audit Report on Garda College Templemore

No.	Recommendation	Reported Status from the GS	Target Completion Date	Assessment by the Policing Authority
	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.	the number of accounts be reduced to two. This will be achieved when the status of the employees in the Restaurant and Shop is determined and proper procurement procedures are in place for the purchase of food and supplies for the Restaurant and Shop. There is also one other account that was listed in the GIAS report but is now being managed by the Finance & Services Directorate - International Training Bank Account .		This is assessed as In Progress .
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.	In Progress An Garda Síochana and the Department of Justice & Equality to develop a new funding model for Garda College. Meetings with the Department of Justice & Equality have commenced. Both organisations are working to have an appropriate funding model in operation in the College from January 2018	End Dec 2017	The Authority considers that this recommendation is still in the planning stage and has noted the anticipated commencement of a revised funding model from January 2018. It is anticipated that further information will be provided to the Authority in the monthly progress reports, so that it can be assured the January 2018 target will be achieved. This is assessed as Not Complete .

Analysis of Implementation of Recommendations for GIAS Interim Internal Audit Report on Garda College Templemore

No.	Recommendation	Reported Status from the GS	Target Completion Date	Assessment by the Policing Authority
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>In Progress</p> <p>All procurement in the Garda College should be in line with National & EU Procurement Guidelines.</p> <p>The Principal Administrator is working with An Garda Síochána's Contracts Branch and the OGP to implement appropriate procurement procedures in the College as quickly as possible.</p>	End Dec 2017	<p>This is a statement of intent and no evidence has been provided that progress has been achieved yet. Further information will be expected in the next monthly report from the GS to evidence progress on this.</p> <p>In light of the findings of the Internal Audit, ensuring that all procurement in the GS, not just the College, is in line with National & EU Procurement Guidelines would appear to be an area of risk on which the Garda Commissioner would need specific assurance.</p> <p>This is assessed as Not Complete.</p>
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</p>	<p>In Progress</p> <p>(a)A contract accountant has commenced work in the Garda College.</p> <p>(b)Human Resources & People Development have been provided with staff contracts and legal advices and can now begin discussions with DPER on the regularisation of the status of employees in the Restaurant & Shop.</p> <p>(c)An Garda Síochána is awaiting the Policing Authority's approval for the business case for administrative staff for the College. Once approval has been received from Policing Authority, approval</p>	End Dec 2017	<p>While further submissions for substantial numbers of staff in the college were received by the Policing Authority on 23 June, the quality of submissions was not sufficient for approval and further information has been requested from the GS in relation to the positions concerned, including how the new positions will result in the redeployment of Gardaí.</p> <p>The Authority acknowledges that there are complex issues involved in completing recommendation 9(b). During the next quarter, the Authority will seek confirmation that discussions have in fact now begun with DPER on this matter.</p>

Analysis of Implementation of Recommendations for GIAS Interim Internal Audit Report on Garda College Templemore

No.	Recommendation	Reported Status from the GS	Target Completion Date	Assessment by the Policing Authority
	<p>position (c) A Facilities Manager to manage the facilities in the College</p>	<p>will then be sought from DPER before recruitment of staff can commence.</p>		<p>This is assessed as In Progress.</p>
<p>10</p>	<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 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 External Accountants have been engaged to advise and assist the Steering Committee, Principal Administrator and Executive Director Finance & Services in implementing all of the financial aspects of the recommendations. All assets owned by the Garda College Sportsfield Co. Ltd are to be transferred into State Ownership i.e. to the OPW. The CAO met with the Directors of Garda Sportsfield Co. Ltd and they have agreed to co-operate fully with the implementation of the recommendations and transfer all land assets to the OPW. An Garda</p>	<p>End Dec 2017</p>	<p>While this recommendation seems to be in progress, the Authority will expect further information in the next monthly report to outline the steps anticipated in order for this recommendation to be completed. This would enable the Authority to better understand the progress made to date against the estimated completion date of 31 December 2017.</p> <p>There are also related matters regarding the position of Directors on which the Authority will seek to satisfy itself.</p> <p>Based on the progress to date, the Authority considers that the target date for completion of all aspects of this recommendation may be at</p>

Analysis of Implementation of Recommendations for GIAS Interim Internal Audit Report on Garda College Templemore

No.	Recommendation	Reported Status from the GS	Target Completion Date	Assessment by the Policing Authority
		<p>Síochána, the Office of Public Works and the Chief State Solicitor's Office are working to transfer all land assets into state control. It is acknowledged that there are complexities with land occupied by Templemore Golf Club however all parties agreed to proceed immediately to transfer the Garda College playing fields to the OPW. This matter is now being actively progressed by all parties.</p>		<p>risk.</p>
<p>11</p>	<p>All land and buildings should be transferred to the control of the Office of Public Works (OPW)</p>	<p>In Progress The Directors of Garda College Sportsfield Company Ltd to transfer all lands owned by the Company to state control (OPW). The Directors of the Garda College Sportsfield Company has agreed to co-operate fully with the implementation of the recommendations of the Interim Audit Report. The OPW have viewed all of the lands in question and have requested the CSSO to provide legal advice on the transfer of lands commencing with the Garda College playing fields. All parties are actively working to transfer all lands into state control.</p>	<p>End Dec 2017</p>	<p>This recommendation is connected to the previous one. While it seems to be in progress, the Authority will expect further information in the next monthly report to outline the steps anticipated in order for this recommendation to be completed. This would enable the Authority to better understand the progress made to date against the estimated completion date of 31 December 2017.</p>

Analysis of Implementation of Recommendations for GIAS Interim Internal Audit Report on Garda College Templemore

No.	Recommendation	Reported Status from the GS	Target Completion Date	Assessment by the Policing Authority
12	<p>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>	<p>In Progress The Executive Director HR & PD should seek the advice of the Chief State Solicitor's Office and take the appropriate action upon receipt of that advice.</p> <p>The Chief State Solicitors Office has advised that the appropriate authority for the staff of the Restaurant and Shop is the Garda Commissioner and as such An Garda Síochána should move immediate to regularise their position as civil servants of the government under section 9 of the Garda Síochána Act, 2005. An Garda Síochána sought the approval of the Policing Authority to proceed as advised.</p>	End Dec 2017	<p>The Authority was made aware a number of months ago that the GS is pursuing how to resolve this matter with the Chief State Solicitor and office of the Attorney General.</p> <p>The Authority sees certain risks in the approach being pursued and has asked to be briefed on the contents of the legal advice to ascertain whether it has any role in relation to this matter.</p> <p>This is assessed as In Progress.</p>
13	<p>The rents collected (€124,903) from Dromad 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>	<p>Completed An Garda Síochána to repay all rental income received for the lands at Dromard Farm to the Office of Public Works</p> <p>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 June 2017	<p>This recommendation appears to have been completed.</p> <p>However, when the final audit report is complete in relation to this matter, the Authority expects that it will include a confirmation from the Head of GIAS that this is complete.</p>

Analysis of Implementation of Recommendations for GIAS Interim Internal Audit Report on Garda College Templemore

No.	Recommendation	Reported Status from the GS	Target Completion Date	Assessment by the Policing Authority
14	Garda Staff who were Directors of Garda College Sports Field 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 Chief Administrative Officer met with the Directors of the Garda College Sportsfield Co. Ltd and informed them of their responsibilities under the Standards in Public Office Legislation. An Garda Síochána surveyed all relevant officers requesting them to indicate compliance with the Standards in Public Office legislation. To-date 98.5% of relevant officers have confirmed compliance.	End June 2017	This recommendation appears to have been virtually completed with 98.5% confirmed compliance. For good order, when the final internal audit report is complete in relation to this matter, the Authority expects that it will include a confirmation from the Head of GIAS that this recommendation has been implemented. This is assessed as In Progress .
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.	In Progress The Head of GIAS is currently conducting an audit on EU funded projects and Cepol. The implementation of this recommendation will be considered on completion of that Audit. The Head of the Garda Internal Audit Service has completed his Audit on E.U. Funded Projects. An instruction has issued to the Finance & Services Directorate to repay the €15, 964 to CEPOL and the Central Exchequer as directed by the Head of the Garda Internal Audit Service.	End July 2017	When the final internal audit report is complete in relation to this matter, the Authority expects that it will include a confirmation from the Head of GIAS that this repayment has been made. This is assessed as In Progress .
16	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	In Progress The Principal Administrator is assessing the budget requirements for all sporting	End Dec 2017	From the update provided, this recommendation is at a very early stage. The update provided does not address the key issue of a separate identified sub-head in the chart of

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No.	Recommendation	Reported Status from the GS	Target Completion Date	Assessment by the Policing Authority
	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.	activities in the Garda College. This will be included in the overall budget for the College as part of the implementation of the new funding model for 2018. The Principal Administrator has established the panel to evaluate grant applications for funding of sporting clubs in the Garda College from the budget.		accounts. Once the GS has made further progress on this, the Authority will assess implementation. By way of comment, the Authority considers that the establishment of a panel to assess applications for funding is at best a preliminary step. All discretionary funding by the GS of sporting, social etc. activities, clubs, and societies, should be based on transparent criteria and the expenditure should be published. The Authority will convey this view to the Garda Commissioner. This is assessed as Not Complete .
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 HQ Directive 025/2017 was issued by the Office of Deputy Commissioner Governance & Strategy on the 2 May 2017	End June 2017	Completed and the Authority has confirmed the issuance of this Directive. In light of experience, the Authority will monitor its implementation.
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 all existing insurance policies in the Garda College and the Head of Legal affairs has sought the views of the State Claims Agency. This will be considered as part of the transfer of lands from the Garda College Sportsfield Company Ltd to the OPW.	End June 2017	Not Completed . This recommendation seems to be in progress as the Principal Administrator is still seeking the views of the States Claims agency.

Analysis of Implementation of Recommendations for GIAS Interim Internal Audit Report on Garda College Templemore

No.	Recommendation	Reported Status from the GS	Target Completion Date	Assessment by the Policing Authority
19	Further auditing is required particularly in the period 2002-2008 and 2009-2016	<p>In Progress</p> <p>The Head of GIAS will commence two Audits 1) Audit of EU Funded Programmes/Projects 2) Systems Audit of Cash and General Management in the Garda College Restaurant and Shop. Both Audits have been completed. The Audit on Cash and General Management in the Garda College Restaurant and Shop has been presented to the Principal Administrator in the College and the Comptroller & Auditor General. The Audit on EU Funded Programmes/Projects is now the subject of a GSOC investigation. The Head of the Garda Internal Audit Section has advised that he intends to commence two further audits 1) Audit of Investment Accounts associated with the Garda College 2) Review of the Interim Audit on Financial Controls in the Garda College (focusing on the implementation of the recommendation).</p>	End Sept 2017	<p>Work is still ongoing by the GIAS and the Authority considers that the target date provided in the Garda Síochána progress report may not be the final one, having regard to the broad nature of the recommendation. The Authority has been supplied with a copy of the Internal Audit Report which has been referred to GSOC. In due course we expect to receive all other reports.</p> <p>This is assessed as In Progress.</p>