



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 – October 2017**

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1. Background

On 28 March 2017, the Garda Síochána (GS) 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.

On 3 August 2017 the Authority sent the Minister the first report on the GS implementation of recommendations of the Interim Audit Report. This is the second such report.

2. Basis for the Authority’s assessment work

The Authority remains mindful of the very particular formal oversight relationship that the Committee of Public Accounts has with the Accounting Officer. In this context the Authority has restricted itself to conducting a narrow piece of work to assess the progress in respect of each of the recommendations, on the basis of information received from the GS.

The Authority notes that the most recent report received from the GS on 12 October 2017 confirms that the Garda Síochána Internal Audit Service (GIAS) intends to conduct a review of the implementation of the recommendations in the interim Audit report by year end. The Authority is mindful that the GIAS may identify further information (i.e. information not previously provided to the Authority) that is relevant to the question of whether the recommendations have been fully complied with. For this reason, in concluding a recommendation as complete, the Authority’s assessment will be subject to the GIAS completing its work, as their detailed audit work places them in a much stronger position to definitively conclude on implementation. Through our ongoing interaction with the Chair of the Garda Síochána Audit Committee we will ask to be kept informed with regards to the review of implementation being conducted by GIAS.

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. Before concluding its final assessment, the Authority will ask that the Department inform it if it has any additional information regarding the implementation of the recommendations over and above the information provided as part of this reporting and assessment process by the GS.

Since the report to the Minister in July 2017, the Accounting Officer for the GS - Commissioner Dónall Ó Cualáin submitted a Statement on Internal Financial Control (SIFC), to the Comptroller and Auditor General who has published the Appropriation Accounts for 2016. In addition, the Comptroller and Auditor General’s report on accounts of the public services for 2016 contains a section regarding the management of Ancillary Services at the Garda College (chapter 12). The

Authority has had regard to those documents in preparing this report.

3. 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.

There is a project team supporting the Steering Committee in its work, and an external firm of accountants was requested to assist and advise on:

- 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; and
- winding up of Garda College Sportsfield Co. Ltd.

In addition advice has been sought from the Office of the Attorney General in relation the employment status of employees attached to the Garda College Restaurant.

4. Authority's assessment of implementation to date

In its July 2017 report to the Minister, the Authority expressed its disappointment with the pace of implementation of the recommendations. The Authority is pleased to inform the Minister that since that report, the GS has taken action in relation to each of the recommendations. Although only 2 recommendations were assessed as complete in the July report, 11 out of 19 recommendations are now assessed by the Authority as complete.

Status of recommendations	July Report	October Report
Complete / Closed	3	11
Not Complete / In Progress	16	8
Total	<u>19</u>	<u>19</u>

The outstanding recommendations relate broadly to the following areas:

- the transfer of lands from Sportsfield Co. Ltd. to the OPW;
- regularising the status of employees attached to the Garda College Restaurant; and
- closing certain bank accounts.

Transfer of lands from Sportsfield Co. Ltd. to OPW

The Authority is satisfied that on the basis of information received from the GS there has been progress with respect to this recommendation and GS are currently engaging with the Chief State Solicitor with a view to signing contracts by the end of December. However, there is a lack of clarity

overall and as the GS is dependent on the CSSO and the OPW for this recommendation, the timeline for completion is currently unclear.

The status of employees attached to the Garda College Restaurant.

The Authority has written to the Chief Administrative Officer of the GS, acknowledging that there are complex issues to be considered with respect to the status of employees attached to the Garda College Restaurant and requesting that the GS engage with the Department of Public Expenditure and Reform (DPER) and DJE in the first instance and revert to the Authority for approval under section 19 once all of the issues have been satisfactorily resolved with DPER and the DJE.

The Closure of certain bank accounts

The Authority has been informed that the GS is awaiting sanction from the DPER to operate certain accounts and that this sanction is needed in order to close down those accounts. The GS are intending to close down all the accounts by the end of December except for the Imprest Account which will be used to manage all expenditure in the Garda College.

Voluntary Disclosure to the Revenue Commissioners

It should also be noted that the GS have informed the Authority that it made a voluntary disclosure to the Revenue Commissioners and Revenue have notified the GS that it is reviewing the submissions and will be in further contact regarding the matter.

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	October 2017 - 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 Progress reports will continue to be provided to the Head of Internal Audit, the Audit Committee and the Policing Authority.	On Completion of Rec No. 8,10 & 11	As advised in the July 2017 Report to the Minister, 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	Closed Superseded by the publication of the Interim Audit Report.	End June 2017	This was assessed as closed in the July report to the Minister.

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No.	Recommendation	October 2017 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
	open and transparent manner.			
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.	<p>Completed</p> <p>The Comptroller & Auditor General (C&AG) published its Report on the Accounts of Public Services 2016. An Garda Síochána's 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.</p>	Oct-17	<p>In the July 2017 Report to the Minister, this was assessed as In Progress. One of the reasons was that the C&AG has not concluded his 2016 review and we were mindful that he may express a view in relation to the 2016 Statement in the context of his Audit.</p> <p>Since then, the Comptroller and Auditor General has published the amended SIFC for 2016 in Sept 2017 and stated that in his opinion the appropriation account properly presents the receipts and expenditure of Vote 20 Garda Síochána for the year end 31 December 2016.</p> <p>The 2015 SIFC was revised in September 2016 and this was confirmed by the testimony provided by the C&AG to the Committee of Public Accounts. The date continues to appear in the "Report on the Accounts of the Public Services 2015" as 31 March 2016, but this is a matter for the C&AG.</p> <p>In its last report, the Authority looked for confirmation that the Head of GIAS was satisfied with the SIFCs for 2015 and 2016. Since then, confirmation has been received that the Head of GIAS is satisfied with the 2016 SIFC and</p>

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No.	Recommendation	October 2017 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
				that it is not possible to change the 2015 SIFC. In any event, the issues are fully described in the 2016 SIFC, so the recommendation in relation to the 2015 SIFC is overtaken by events. The Authority therefore assesses this recommendation as Completed , subject to the Head of GIAS confirming that it is complete when the final audit is done.
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	<p>Completed</p> <p>A Principal Administrator was appointed to the Garda College on 2nd October 2017. The Principal Administrator is at Principal Officer Grade and is equivalent to the Director of Training which is at Chief Superintendent Grade.</p> <p>The Principal Administrator is responsible for the management of all of the administrative functions in the College including administration, finance and facilities management.</p> <p>Both the Principal Administrator and the Director of Training report to the Executive Director Human Resources & People Development.</p> <p>The Steering Committee has responsibility for overseeing the implementation of the Interim Audit Report on Financial Procedures in the Garda College,</p>	Oct-17	<p>In the July 2017 Report to the Minister this was assessed as not completed. At that time the transfer of functions to the Acting Principal Administrator was “in progress”. Since then the Principal Administrator has been appointed and it has been confirmed that the Principal Administrator is of an equivalent grade to the director of Training. Both report to the Executive Director HRPD.</p> <p>The final aspect of this recommendation was that the Principal Administrator would have the primary responsibility for the implementation of the changes required by the interim report. This aspect of the recommendation was overtaken by the fact that a steering committee (which included the Principal administrator) is overseeing the implementation of the recommendations.</p>

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No.	Recommendation	October 2017 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
	<p>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>Templemore.</p>		<p>On the basis of the information received, this recommendation is now assessed as Completed, subject to the Head of GIAS confirming that it is complete when the final audit report is done.</p> <p>As part of its ongoing functions to keep under review corporate governance arrangements, the Authority will oversee whether the Principal Administrator has been suitably empowered and resourced to perform her functions.</p>
<p>5</p>	<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 and equivalent grades.</p>	<p>Completed</p> <p>IPA training in Financial Management was delivered to management and key administrative staff in the Garda College on the 5th of September 2017. A further course on public procurement is scheduled for the 19th October for relevant personnel involved in procurement in the Garda College.</p> <p>The Director of Training has undertaken a review of CPD Programmes. A new module covering Financial Management and Public Procurement is currently being developed in association with the IPA. This will now be included in CPD training for Superintendents, Chief Superintendents and equivalent grades and will be included promotion development programmes</p>	<p>Oct-17</p>	<p>In the July 2017 report to the Minister this recommendation was assessed as in progress on the basis that the July update from the GS indicated that an initial training course had been developed with the IPA.</p> <p>Since then training was delivered to management and key administrative staff in the Garda College in September and further procurement training took place on 19 October.</p> <p>A new module covering Financial Management and public Procurement is also being developed to include in CPD training.</p> <p>On that basis, this recommendation is now assessed as Completed, subject to the Head of</p>

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No.	Recommendation	October 2017 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
		which are scheduled to commence before the end of this year.		<p>GIAS confirming that it is complete when the final audit report is done.</p> <p>Additionally, as part of its ongoing responsibility to oversee the arrangements for training and development of members and civilian staff in the GS, the Authority will follow up on the inclusion of this module in the CPD programme for 2018.</p>
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 should be placed on cash income from the	<p>In Progress</p> <p>There are four bank accounts being managed in the Garda College: 1) Restaurant, 2) Shop, 3) International Training (Cepol), 4) Imprest. An Garda Síochána is awaiting sanction from the Department of Public Expenditure & Reform to operate three of the accounts i.e. (Restaurant, Shop and Cepol). Once sanction has been received the Principal Administrator will become a signatory on the accounts and can begin the process of closing these accounts where appropriate as the status of the employees in the Restaurant and Shop is regularised and proper procurement procedures are in place for the purchase of food and supplies</p>	End Dec 2017	<p>In the July 2017 report to the Minister the Authority accepted that this recommendation can only progress in tandem with others. It also indicated that when the final audit report is complete in relation to this matter the head of GIAS will assess and conclude whether he is satisfied with the final situation regarding bank accounts.</p> <p>Further to the “<i>October 2017 – Status from the GS</i>” as set out in the column to the left, we clarified with the GS that it will be possible to close the Restaurant account before finalising the revised procurement procedures for the purchase of food and supplies for the Restaurant. The GS therefore asserts that the target completion dates should remain as End</p>

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	Restaurant, Bar, Shop and vending machines at the College to insure that adequate controls are in place.	for the Restaurant. The Principal Administrator is working to close these accounts by the end of December resulting in all expenditure for the College being managed through the Imprest Accounts and monitored by the Finance Directorate ensuring adequate controls are in place. The Head of Internal Audit has confirmed that he is satisfied with approach.		December 2017, although Recommendation 8, which relates to purchasing and procurement is not due for completion until Feb/March 2018) In any event, on the basis of the information received from the GS, this recommendation 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.	Completed The Garda College Bar was closed in December 2016 and 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 were included in the 2016 Appropriation Accounts. In September 2016 it was agreed with the Comptroller & Auditor General that all revenue from the College would be reported in Appropriations in Aid for the 2017 Appropriation Accounts. An Garda Síochána has provided the Department of Justice & Equality with estimates for the cost of the Garda College. The Department of Justice & the Exec Dir Finance & Services have agreed that there will be a new separate sub-head for the	Oct-17	In the July 2017 report to the Minister, this recommendation was assessed as not complete as the July update from the GS indicated that meetings had commenced between the GS and the Department of Justice and Equality to develop a funding model. In its October update, the GS have indicated that it was agreed with the Comptroller and Auditor General in September 2016 that all revenue from the College would be reported in Appropriations in Aid for the 2017 Appropriation Accounts. This would appear to meet the requirements of the recommendation and on that basis the recommendation is assessed as Completed . However there continues to be an outstanding question regarding what should be the most appropriate funding model for the restaurant,

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No.	Recommendation	October 2017 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
		<p>Garda College in the Appropriation Accounts in 2017.</p> <p>Both revenue and expenditure for the ancillary services at the Garda College has been included in the procedure for estimates which has been submitted to Government and will be voted on in due course.</p>		<p>shop and bar. In this context, Chapter 12 of the C&AG Report on the accounts of the public services entitled “<i>Management of Ancillary Services at the Garda College</i>” contains a comparison of models for the provision of restaurant services in public services.</p> <p>In the context of completing recommendation 12 (the status of restaurant employees), the Authority will request an update on these discussions with the Department of Justice and DPER regarding the funding model for the restaurant, shop and bar.</p>
8	<p>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>	<p>In Progress</p> <p>Since the appointment of the interim Principal Administrator a number of contracts have been tendered and awarded in line with Public Procurement Guidelines including tenders for; 1) Accommodation & Classrooms for Training, 2) Transportation for students for travel to sporting events, 3) Health and Safety Training, 4) Maintenance of Gym Equipment in the Garda College.</p> <p>The tender process for the purchase of food has commenced, the Principal Administrator and An Garda Síochána's procurement section are working closely</p>	<p>Feb/March 2018</p>	<p>In its June 2017 Report to the Minister, the Authority assessed this recommendation as not complete on the basis that the July update from the GS did not furnish evidence of progress.</p> <p>The Authority acknowledges that this has improved and action is now underway to comply with public procurement guidelines in the college. On that basis this recommendation is now assessed as In Progress.</p> <p>Separately, the July 2017 report to the Minister highlighted that in light of the findings of the internal Audit it would appear that ensuring that all procurement in the GS, not just the</p>

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		<p>with the OGP to complete this process and the timeframe for completion is set out as follows; Mid Oct 2017 -Finalise Tender Documentation, End Oct 2017 - Publish Request for Tender, Jan 2018 Evaluate Tenders, Feb 2018 Award Contracts. The Principal Administrator will continue to ensure that all purchases will be in accordance with Public Procurement Legislation.</p>		<p>college is in line with National and EU Procurement Guidelines would appear to be an area of risk. Since then, the Authority notes that the SIFC in the Appropriation Account 2016 identifies 21 cases where local contract arrangements were in place in the GS contrary to national procurement guidelines and that the GS is taking steps to ensure that tenders are in place.</p>
9	<p>The Principal Administrator in the College should have three specialist staff reporting to him/her namely; (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 (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 (c) A Facilities Manager to manage the facilities in the College</p>	<p>Completed (a) 25 Sept -A permanent accountant commenced work in the Garda College (b) July 2017 -A dedicated liaison person was appointed to work on the regularisation of the status of employees in the Restaurant & Shop. (See Rec No. 12) (c) 16 Oct - A Facilities Manager will be appointed (on secondment) to the College pending the Policing Authority's sanction of the Business Case for staff for the Garda College.</p>	Oct-17	<p>In the July 2017 report to the Minister, this recommendation was assessed as In Progress. Since then the Principal Administrator has been appointed. Confirmation has been received that the dedicated liaison person referred to in the October update is from HRPD Confirmation has also been received that the Facilities Manager referred to in (c) commenced work in the college on 16 October on secondment and that this was not pending sanction from the Authority. On the basis of the information provided and the further clarifications received, this recommendation is assessed as Complete.</p>

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No.	Recommendation	October 2017 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
				<p>Separately, it should be noted that business cases were received for civilian staff including a Facilities manager in June and the quality of the business case was not sufficient for approval. Further information with respect to these business cases was sought from the GS in early July and more recently on 26 September 2017 and this information remains outstanding.</p>
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 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 The assets associated with the Garda College Sportsfield Co. Ltd are land assets .The Directors of the company have agreed to co-operate fully with the implementation of the recommendations and transfer all land owned by the Company to the OPW. The lands associated with the Company are; 1) Playing Fields (purchased by the Company for use by students) which include changing facilities and stores for pitch equipment, 2) Templemore Golf Course (owned by OPW) which includes Club House & Bar,</p>	On Completion of Rec No. 11	<p>In the July 2017 report to the Minister this was assessed as In Progress. At that time the Authority requested further information in order to better understand the progress made to date against the estimated completion date of 31 December.</p> <p>This recommendation is again assessed as In Progress. The Authority notes that solicitors have been engaged to transfer all lands to the OPW and that it is intended to exchange contracts for the transfer of the playing fields before the end of December 2017 (see response to Recommendation 11). . The Authority requested a more detailed timeline setting out all the steps that will need to be taken before</p>

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No.	Recommendation	October 2017 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
		<p>Tennis Courts and Car Park, 3) One parcel of land attached to the Golf Course (purchased by Sportsfield Co. Ltd. to extend the Golf Course). The Garda College Sportsfield Co. Ltd has engaged solicitors to act on its behalf to transfer all lands to the OPW and liquidate the Company. Once all lands have been transferred to the OPW the Company will be wound up.</p>		<p>Sportsfield Ltd can be wound up. However the GS have indicated that it is reliant on the CSSO and the OPW and therefore it is not possible to provide a timeline or specific milestones at this time.</p> <p>The GS have confirmed that Sportsfield Co Ltd have no bank accounts or investment accounts. Further clarity is being sought as to whether Sportsfield Co. Ltd. had any such accounts linked to the Garda College.</p>
11	<p>All land and buildings should be transferred to the control of the Office of Public Works (OPW)</p>	<p>In Progress It has been agreed that the ownership of the playing fields will be the first lands transferred to the OPW. The Company Directors have written to the OPW confirming its intent to transfer all lands in which it has an interest. The Company's Solicitors are engaging with Chief State Solicitor's Office to transfer of the playing fields to the OPW. It is anticipated that contracts for the transfer of the playing fields will be signed by the end of December.</p>	<p>End Dec 2017</p>	<p>This recommendation is connected to the previous one. In the July 2017 report to the Minister it was assessed as In Progress.</p> <p>The recommendation continues to be assessed as In Progress although the GS target completion date is not considered realistic given that it is intended that the contracts for the transfer of the playing fields will be signed at the end of December (and the transfer will take place sometime after that). Since this is the first of the lands to be transferred to OPW, the timing of the transfer of the Templemore Golf Course and the parcel of land attached to the Golf Course is not yet clear.</p>

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No.	Recommendation	October 2017 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
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>In Progress</p> <p>An Garda Síochána is engaging with Department of Public Expenditure and Reform on the regularisation of the employees in the Restaurant and Shop. Timeline for regularisation of staff as follows;</p> <p>End Sept - New Pay scales to be approved by DPER Mid Oct - New Terms of Employment to be agreed with staff of the Restaurant & Shop Late Oct - Sanction from Policing Authority, DPER & Department Justice & Equality. End Oct - Restaurant & Shop staff transferred to Garda Payroll. This date is subject to sanction of all of the relevant parties.</p>	End Dec 2017	<p>In the July 2017 report, the Authority assessed this recommendation as In Progress.</p> <p>This recommendation continues to be In Progress and the GS have clarified that they are working towards an end of year target date.</p> <p>The Authority has written to the Chief Administrative Officer acknowledging that there are complex issues to be considered with respect to the status of employees attached to the Garda College Restaurant and requesting that the GS engage with DPER and the Department of Justice and Equality in the first instance and revert to the Authority for approval under section 19 once all of the issues have been satisfactorily resolved with DPER and the Department of Justice and Equality.</p>
13	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>Completed</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>In the July 2017 report to the Minister, this recommendation was assessed as completed, subject to the Head of GIAS confirming that it is complete when the final audit report is done.</p>

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No.	Recommendation	October 2017 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
14	<p>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.</p>	<p>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. To-date 99% of relevant officers have confirmed compliance. There are currently three responses outstanding from officers who are 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.</p>	<p>Oct-17</p>	<p>In the July 2017 report to the Minister this recommendation was assessed as In Progress and the Authority requested confirmation from the head of GIAS that the recommendation has been implemented. This confirmation is included in the most recent report.</p> <p>The recommendation related to the directors of Sportsfield Co Ltd and following a further request, the GS have clarified in writing that the two Directors of Sportsfield Co Ltd who are “relevant officers” for the purposes of the Ethics legislation, have not only been advised of their responsibility to make declarations but have fulfilled those responsibilities.</p> <p>On the basis of this clarification and the confirmation received from GIAS, this recommendation is assessed as Completed.</p>
15	<p>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.</p>	<p>In Progress 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 have</p>	<p>End Dec 2017</p>	<p>In the July 2017 report to the Minister this recommendation was assessed as In Progress.</p> <p>This recommendation continues to be In progress and the GS is awaiting advice is from the Chief State Solicitor’s Office.</p>

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No.	Recommendation	October 2017 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
		been requested to advise on issues identified. The matter has now been referred to the Chief State Solicitor's Office and appropriate action will be taken on receipt of that advice.		
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 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>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.</p> <p>All applications are now evaluated by the panel in an open transparent manner. Funding will be 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 the July 2017 report, the Authority assessed this recommendation as being In Progress.</p> <p>A separate sub-head has been established for the Garda College and it has been clarified that Grants to Clubs and Societies will be stated under the non pay element of this sub-head.</p> <p>It has been confirmed that that the new policy and procedure referred to in the October 2017 update has been:</p> <ul style="list-style-type: none"> - rolled out to staff on 10 October; and - that the Head of GIAS was consulted in relation to the procedures and that he is satisfied (subject to later auditing) that the procedures provide for the transparent evaluation of applications for funding. <p>This is considered Completed, subject to the Head of GIAS confirming it is complete when the final audit report is done</p>

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

No.	Recommendation	October 2017 - 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 June 2017	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 the July 2017 Report to the Minister this was assessed as In Progress as the Principal Administrator was at that time seeking the views of the State Claims agency. On the basis of the information provided in the October update from the GS, this recommendation is now 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	In Progress 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 Report on Financial Procedures in the Garda College (focusing on the implementation of the recommendations). The Head of GIAS has indicated that these audits will be completed by the end of December 2017.	End Dec 2017	In the July 2017 report to the Minister this recommendation was assessed as In Progress. At that time the target completion date provided by the GS was the End September 2017 and this target completion date has now moved to End December 2017. This recommendation continues to be assessed as In Progress . In addition to the follow up audits referred to in the October update from the GS, it is noted that the updated Statement on Internal Financial Control 2016 makes reference to the fact that Internal Audit has undertaken another audit in relation to cash

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				<p>and general management in the College Restaurant and Shop.</p> <p>In light of the most recent update, the Authority would welcome clarification as to whether it is intended to conduct further auditing for the period of 2002 – 2008 (as per the original recommendation).</p>