

# An Garda Síochána

Stiúrthóir Feidhmiúcháin,  
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Ceanncheathrú an Gharda Síochána,  
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**ACHR\_FIN-140332/14**

**Commissioner of  
An Garda Síochána.**

**Re: Garda College Audit Report.**

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I have reviewed and considered your letter of 9<sup>th</sup> May, 2017 which was acknowledged by my office on the 11<sup>th</sup> May, 2017.

Let me say from the outset that my contemporaneous notes and records do not accord with the position which you put on record at the Public Accounts Committee meeting of 4<sup>th</sup> May, 2017 with respect to the meeting of 27<sup>th</sup> July, 2015. I know the focus of that meeting, which was greater than two hours duration, was the written advices of Mr. Ken Ruane, Head of Legal Affairs (now Head of Legal Services) and the 2008 report of Mr. Barry McGee which was appended to that lengthy letter from Mr. Ruane.

In the course of the meeting I referred extensively to the work which I completed at the request of the Chief Administrative Officer and which was delivered to him on the 6<sup>th</sup> July, 2015. I disputed the suggestion made by you and others that there was no misappropriation evidenced and held to my view that it was impossible to either confirm or deny such an assertion but that a full internal audit would likely address that matter appropriately. On 30<sup>th</sup> June, 2015 and again in early July I had been advised that Mr. Cyril Dunne had brought these matters of critical concern, which I had been raising, to your personal attention.

I recall clearly that the written advice from the Head of Legal Affairs suggested that an Internal Audit should be immediately undertaken to ensure that all essential and up to date information be collected to allow the best course of action be determined.

In addition, time was spent discussing Mr. Ruane's suggestion that all key external stakeholders (the Minister for Justice and Equality, the Comptroller and Auditor General, the

Secretary General of the Department of Justice and Equality) should immediately be notified before advancing the work of the steering committee further.

I note too from your correspondence that you are acknowledging receipt of my compendium document on 4<sup>th</sup> May, 2017. I have since been advised by Mr. Niall Kelly, Head of Internal Audit that he sent under appropriate cover a copy of that document to your office in November 2016 with a c.c. to Deputy Commissioner, Strategy and Change Management (now Governance and Strategy).

I think you may find it useful to review the record of the PAC meeting of 31<sup>st</sup> May, 2017 during which I and others addressed many of the essential issues arising in the five bullet points set out in your letter. It is clear from the evidence given at the PAC on 31<sup>st</sup> May, 2017 that your assertion that you were first informed of these matters on 27<sup>th</sup> July, 2015 is not correct and I would respectfully suggest that you correct the Dáil record in that regard and also with respect to the actual duration of the meeting of the evening of 27<sup>th</sup> July, 2015.

  
**JOHN BARRETT**  
**EXECUTIVE DIRECTOR**

 **June, 2017.**