

Our Ref: 18/0167/PER

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16th
April 2018

Mr Seán Fleming TD
Chairman
Committee of Public Accounts
Leinster House
Dublin 2

Dear Seán

I refer to your correspondence regarding the Minute of the Minister for Finance and Public Expenditure and Reform response to the Committee of Public Accounts Report on the Examination of Matters in relation to Financial Procedures at the Garda College Templemore (Module 1).

Please find below a response to issues raised by the Committee as follows:

1. **Recommendation 37: An update on the implementation of the recommendations as set out on the Interim Audit Report.**

I attach a copy of the Policing Authority's "*Report to the Minister for Justice and Equality 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 – January 2018*". The report was laid before the Houses of the Oireachtas on 5 March 2018. It is the Authority's third such report to the Minister for Justice and Equality following the referral of the Garda Síochána Internal Audit Report on "Financial Procedures in the Garda College" to the Authority in March 2017 under Section 62O (6) of the 2005 Act to oversee the implementation of the recommendations of the Report and to report to the Minister for Justice and Equality.

The Policing Authority's assessment as of January 2018 is that 11 out of 19 recommendations are complete / closed. It reports that it is satisfied that progress is being made in respect of the 8 outstanding recommendations and acknowledges that there are complex legal and practical issues that will take time to resolve in respect of these.

The Policing Authority has assessed an additional recommendation (Rec.15) relating to the interest payments on CEPOL funding which was held on deposit as closed since its previous report. It has, however, re-assessed a recommendation (Rec. 4) relating to the management structure in the College and changed it from closed to in progress with the result that the number of recommendations completed or closed stands at 11 - the same number as in their previous report. That recommendation required the appointment of a civilian principal

administrator to the College to oversee financial and related matters. The Authority is concerned that the new management structure is not fully embedded and that there is lack of clarity in relation to the respective roles, responsibilities and reporting lines between the Director of Training and the Principal Administrator.

The Policing Authority has advised it will follow up on this issue with An Garda Síochána. The Department of Justice and Equality and the Department of Public Expenditure and Reform share the Authority's concern to ensure that the new structures achieve their intended objective and are fully embedded. The Department of Justice and Equality has been advised by An Garda Síochána that the matter is being addressed. The Department of Justice and Equality continues to be represented on the Steering Group overseeing the implementation of the outstanding recommendations and is committed to providing support as appropriate to assist in the resolution as soon as practicable of the complexities around the lands etc. in conjunction with the Office of the Public Works.

The Policing Authority is overseeing the implementation of these recommendations and monitoring progress following the referral by the Minister for Justice and Equality of the Interim Audit Report to the Policing Authority under Section 62O (6) of the Garda Síochána Act 2005. Accordingly, the Policing Authority is required to report back to the Minister for Justice and Equality on the implementation of recommendations. The Policing Authority's next report is due in July 2018.

I note that the Committee of Public Accounts in its Periodic Report No.2, November - December 2017 published March 2018 concluded that while significant progress has been made by An Garda Síochána in implementing the recommendations of the Interim Audit report of the financial procedures in the Garda College Templemore, further commitment is required to bring the process to a conclusion promptly.

The Committee has also recommended that An Garda Síochána presents to the Committee and to the Policing Authority the implementation plan for the outstanding recommendations of the Report on financial procedures and that this should be done promptly.

I share the Committee's assessment that the remaining outstanding recommendations should be prioritised for implementation. I have, therefore, written to my colleague the Minister for Justice and Equality highlighting the need to accelerate the implementation process.

2. **Recommendation 39: A copy of a communications protocol which was completed in 2017 as part of the revised governance framework.**

I attach a copy of the Communications Protocol agreed between the Department of Justice and Equality and An Garda Síochána.

The purpose of this Protocol is to refine and bring clarity to the existing communications processes in place for the conduct of business between the Department of Justice and Equality

and An Garda Síochána. It sets out a number of overriding principles that govern the relationship including that the Minister for Justice and Equality and the Department of Justice and Equality must at all times be fully aware of all matters for which the Minister/Secretary General have responsibility under the Ministers and Secretaries (Amendment) Act 2011 and, where appropriate, be informed in advance of significant developments.

The Protocol also sets out in Section 3 the key statutory provisions governing the function of AGS. This covers issues such as the functions and duties of the Garda Commissioner as well as the accountability of the Garda Commissioner to both the Government and the Minister of Justice and Equality through the Secretary General of the Department of Justice and Equality for any aspect of his or her functions.

Section 4 of the Protocol deals with communications in practice, including;

- 1) significant developments which the Garda Commissioner is required to bring to the personal attention of the Minister for Justice and Equality and Secretary General; and
- 2) day to day business that may be urgent or non-urgent including communication relating to parliamentary affairs, strategy/policy/legislation, performance, resources and legal actions/complaints.

The section also provides clarity as to how the obligation of the Garda Commissioner under Section 41 of the Garda Síochána Act 2005 is to be fulfilled and a separate protocol is contained in Appendix 1 in this regard.

Appendix 2 contains contact points between the Department of Justice and Equality and An Garda Síochána for categories of information comprehended by this Protocol. We have been advised by the Department of Justice and Equality that the content of Appendix 2 has not been included as these details are for internal use by both organisations and are not for publication.

3. Recommendation 41: A copy of the review conducted of Garda Internal Audit Service in March 2017

I attach a copy of the report "*External Review of An Garda Síochána Internal Audit Section against the International Professional Practice Framework*" which was completed in March 2017 by the KOSI Corporation with the objective of providing assurance that the systems of internal control within AGS were satisfactory and that resources allocated by the Exchequer are properly, economically and effectively used.

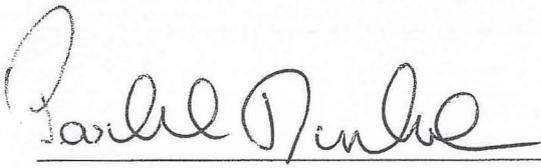
The review concludes that the GIAS generally conforms to the IIA definition of Internal Audit, the International Standards for the Professional Practice of Internal Auditing and the Code of Conduct and is well placed to have a further positive impact on AGS.

The review assigns GIAS with an overall “adequate assurance” which means “overall, there is an adequate and effective system of governance, risk management and control in place. While there is some residual risk identified this should not significantly impact on the achievement of objectives. Some improvements are required to enhance the adequacy and/or effectiveness of governance, risk management and control”.

The review recommends an increase in staff resources for GIAS. It should be noted that sanction has been provided by the Department of Public Expenditure and Reform to recruit 8 additional staff for GIAS.

I hope this information is of assistance to the Committee.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Paschal Donohoe', written over a horizontal line.

Paschal Donohoe TD

Minister for Finance and Public Expenditure and Reform