



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 – January 2018**

Contents

1. Background	1
2. Garda Síochána's approach to implementation of recommendations.....	2
3. Authority's assessment of implementation to date.....	2
Appendix 1 – Assessment of the Garda Síochána implementation of recommendations	4

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. On 1 November 2017 the Authority sent the Minister the second report on the GS implementation of recommendations of the Interim Audit Report.

This is the third such report.

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 GS.

It remains mindful of the very particular formal oversight relationship that the Committee of Public Accounts has with the Accounting Officer. In this context, it has very recently received a copy of the Minute of the Minister for Finance and Public Expenditure in response to the Committee of Public Accounts’ Report on the Examination of Matters in relation to the Financial Procedures at the Garda College Templemore. 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.

The Authority notes that the most recent report received from the GS on 10 January 2018 confirms that the Garda Síochána Internal Audit Service (GIAS) intends to commence two further audits: 1) Audit of Investment Accounts associated with the Garda College and 2) Review of the Interim Audit Report on Financial Procedures in the Garda College (focusing on the implementation of the recommendations). Although it had previously been indicated that these audits would be completed by the end of 2017, the most recent report indicates that they will be completed by the end of March 2018. 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 the 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.

3. Garda Síochána’s approach to implementation of recommendations

The Garda Síochána approach to the implementation of recommendations was set out in the Authority’s previous two reports to the Minister. In summary, the Garda Commissioner accepted the findings of the Interim Internal Audit Report and took 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, 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 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 October 2017 report. One further recommendation has now been assessed by the Authority as closed, but Recommendation 4 has been reassessed from “Closed” to “In Progress” due to concerns that have arisen since the last report around a lack of role clarity of management in the College.

This means that the status of recommendations remains at 11 out of 19 as complete in the January 2018 report.

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

The recommendation assessed as closed since the last report is Recommendation 15, and this is because the GIAS have received and accepted legal advice that in fact there is no refund due to CEPOL in respect of any interest payments received.

Notwithstanding that recommendations are not yet closed, it is apparent that progress has since been made in respect of the other outstanding recommendations. Those outstanding recommendations relate broadly to the following areas, such as:

- the transfer of lands from Sportsfield Co. Ltd. to the OPW;

- regularising the status of employees attached to the Garda College Restaurant;
- closing certain bank accounts;
- applying correct procurement processes for all purchases for the College, including the Restaurant; and
- completion of the further two audits to be conducted by the Head of the Garda Internal Audit.

In its October 2017 Report, the Authority acknowledged that there are complex legal and practical issues involved in a number of the outstanding recommendations, in particular those recommendations relating to the transfer of land and the status of employees attached to the College Restaurant, and this continues to be the case. Notwithstanding this, the Authority acknowledges that progress continues to be made in respect of those and other recommendations.

As noted above, the Authority has been satisfied, based on information received from the GS, to accept that a recommendation is closed or completed for the purpose of this audit. Notwithstanding this, it 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.

An area of concern for the Authority since the last report is whether the new management structures in the College are fully embedded. In particular, it considers that the Chief Administrative Officer will need to keep under review whether there is clarity regarding the responsibility for the management of the Garda College. The internal audit recommendation was that a civilian Principal Administrator be appointed and have the same status as the Director of Training in the Garda College. This has been done, but from our interactions with the GS in relation to the College, it is apparent that there is a need to make clearer the respective roles, responsibilities and reporting lines of the various managers.

The Authority will report to the Minister again either by the end of July 2018, or earlier if all recommendations have been closed or completed and the Garda Internal Audit Service have completed its report on the implementation of the recommendations and reported its findings to the Audit Committee.

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 January 2018				
No.	Recommendation	January 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 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. 6, 8, 10, 11 & 19	As advised in the October 2017 Report to the Minister, this would only be assessed as “COMPLETE” in the event that all the other recommendations are closed. It is assessed as IN PROGRESS .
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	Closed Superseded by the publication of the Interim Audit Report.	End June 2017	This was assessed as COMPLETED in the July 2017 report to the Minister.

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No.	Recommendation	January 2018 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
	organisation and should be dealt with in an 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.	Completed 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.	Oct-17	In the October 2017 Report to the Minister, the Authority assessed 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	Completed 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. The Principal Administrator is responsible for the management of all of the administrative functions in the College including administration, finance and facilities management. Both the Principal Administrator and the Director of Training report to the Executive	Oct-17	In the October 2017 Report to the Minister the Authority assessed this recommendation as completed, subject to the Head of GIAS confirming that it is complete when the final audit is done. An area of concern for the Authority since the last report is whether the new management structures in the College are fully embedded. In particular, it considers that the Chief Administrative Officer will need to keep under review whether there is clarity regarding the responsibility for the management of the Garda

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	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.	Director Human Resources & People Development. The Steering Committee has responsibility for overseeing the implementation of the Interim Audit Report on Financial Procedures in the Garda College, Templemore.		College. The internal audit recommendation was that a civilian Principal Administrator be appointed and have the same status as the Director of Training in the Garda College. This has been done, but from our interactions with the GS in relation to the College, it is apparent that there is a need to make clearer the respective roles, responsibilities and reporting lines of the various managers. In this context, this recommendation is reassessed as IN PROGRESS .
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.	Completed 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. The Director of Training has undertaken a review of CPD Programmes. A new module	Oct-17	In the October 2017 Report to the Minister this recommendation was assessed by the Authority as COMPLETED , subject to the Head of GIAS confirming that it is complete when the final audit is done.

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		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 which are scheduled to commence before the end of this year.		
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 Restaurant, Bar, Shop and vending machines at the College to insure that	<p>In Progress</p> <p>There are four bank accounts being managed in the Garda College 1) Restaurant 2) Shop 3) International Training (CEPOL) and 4) Imprest. Nov 2017 - An Garda Síochána received sanction from the Department of Public Expenditure & Reform to operate the Restaurant and Shop accounts. These accounts are included in the 2016 and 2017 appropriation accounts for An Garda Síochána. Nov - 2017 the Principal Administrator became a signatory on the shop and restaurant accounts. Both accounts remain open as staff wages were paid up until 31 December when their status was regularised (Rec. 12). The Principal Administrator's Office</p>	Feb-18	<p>The Authority is satisfied that progress is gradually being made in respect of this recommendation.</p> <p>This recommendation is assessed as IN PROGRESS.</p>

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	adequate controls are in place.	continues to work with the Finance Directorate to transfer payment of current suppliers to the Oracle Financial Management System, payment can then be made from the Imprest Account. The Principal Administrator is actively working to close these accounts in line with the recommendation. Work is on-going between the Finance Directorate and the Office of the Principal Administrator to transfer the management of the CEPOL account to the Finance Directorate.		
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.	Oct-17	In its October 2017 Report, this recommendation was assessed as COMPLETED .

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No.	Recommendation	January 2018 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
		<p>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 Garda College in the Appropriation Accounts in 2017.</p> <p>Both revenue and expenditure for the ancillary services at the Garda College have been included in the procedure for estimates which has been submitted to Government and will be voted on in due course.</p> <p>The Office of the Principal Administrator and the Executive Director of Finance & Services are now working to develop the new financial processes and procedures to facilitate this change.</p>		
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>The Principal Administrator continues to work to ensure that all contracts are tendered for and awarded in line with Public Procurement Guidelines.</p> <p>The tender process for the procurement of food commenced in June 2017. An Garda Síochána's procurement section continue to work closely with the OGP to complete</p>	Mar-18	<p>The Authority notes the time-frame for completion of the tender process for the procurement of food. On that basis this recommendation is now assessed as IN PROGRESS.</p> <p>The recommendation states that all purchases for the College including the Restaurant should be strictly in accordance with Public</p>

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		<p>this process. The timeframe for completion is set out as follows;</p> <p>Mid Nov 2017-Tender Documents finalised</p> <p>Mid Nov 2017-Request for Tender published</p> <p>Mid Dec 2017- Tenders Received</p> <p>Mid Jan 2018 - Evaluate Tenders</p> <p>Mar 2018- Award Contracts</p>		<p>Procurement legislation. In the October 2017 Report to the Minister the GS advised that 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 Authority would request that in the next update the GS provide assurance that all purchases for the College are by then strictly in accordance with Public Procurement legislation and indicate that the head of internal Audit is now satisfied to this effect.</p>

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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>(a) 25 Sept -A permanent accountant commenced work in the Garda College</p> <p>(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)</p> <p>(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	In the October 2017 Report to the Minister this recommendation was assessed by the Authority as COMPLETED , subject to the Head of GIAS confirming that it is complete when the final audit is done.
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</p>	<p>In Progress</p> <p>The assets associated with the Garda College Sportsfield Co. Ltd. are land assets. AGS are working with the Directors of the company to fully implement the recommendation and transfer all land owned by the Company to the OPW. The lands associated with the Company are;</p> <p>1) Playing Fields (purchased by the</p>	On Completion of Rec No. 11 – Mar-18	<p>This recommendation continues to be assessed as IN PROGRESS as the target completion date has changed to March 2018 (on completion of Recommendation 11) due to the complexity of the issues involved.</p> <p>The Authority notes that solicitors have been engaged to transfer all lands to the OPW and liquidate the Company. The GS have confirmed that once all lands have been transferred to the</p>

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	balances surrendered to the Central Funds	<p>Company for use by students) which include changing facilities and stores for pitch equipment.</p> <p>2) Templemore Golf Course (owned by OPW) which includes Club House & Bar, Tennis Courts and Car Park.</p> <p>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>		OPW the Company will be wound up.
11	All land and buildings should be transferred to the control of the Office of Public Works (OPW)	<p>In Progress</p> <p>It has been agreed that the ownership of the playing fields will be the first lands transferred to the OPW.</p> <p>The Company Directors have written to the OPW confirming its intent to transfer all lands in which it has an interest.</p> <p>The Company's Solicitors are engaging with Chief State Solicitor's Office to transfer the playing fields to the OPW.</p> <p>All parties continue to work to progress the transfer of the playing fields. It is</p>	Mar-18	<p>This recommendation is connected to the previous one. In the October 2017 report to the Minister it was assessed as IN PROGRESS. At that time, the target date was End Dec 2017 which was considered unrealistic by the Authority given the complexity of issues involved.</p> <p>The recommendation continues to be assessed as IN PROGRESS and the target date has changed to March 2018.</p>

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No.	Recommendation	January 2018 - Status from the GS	GS Target Completion Date	Assessment by the Policing Authority
		anticipated that contracts for the transfer of the playing fields will be signed before the end of March. AGS and OPW are scheduled to meet in January to progress the transfer of all lands.		
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>The Executive Director HR & PO should seek the advice of the Chief State Solicitor's Office and take the appropriate action upon receipt of advice.</p> <p>An Garda Síochána engaged with Department of Public Expenditure and Reform on the regularisation of 25 employees working in the Restaurant and Shop. Timeline for regularisation of staff as follows;</p> <p>End Sept - New Pay scales approved by DPER</p> <p>Mid Oct - New Terms of Employment accepted by 24 staff of the Restaurant & Shop</p> <p>End Dec - relevant approval and sanctions received by all sanctioning authorities.</p> <p>End December - 24 Restaurant & Shop staff transferred to Garda Payroll. The staff were included in the Garda Payroll from</p>	Jan-18	<p>This recommendation continues to be IN PROGRESS and the revised target date has moved from end Dec to Jan 2018.</p> <p>Further to correspondence from the Authority, the GS have engaged with the Department of Public Expenditure and Reform and the Department of Justice in relation to the staff in the College Restaurant. The restaurant staff have been approved by the Authority and the consent of the Minister for Justice and Equality and the Minister for PER have been received and sanction conveyed to the GS.</p>

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		1/1/2018. The last staff member has indicated her intention to sign the Terms of Employment Once signed HR & PD will make the necessary arrangements to transfer her to the Garda Payroll		
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.	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.	End June 2017	In its 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.
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. To-date 99% of relevant officers have confirmed compliance. There are currently three responses outstanding from officers who	Oct-17	In its October 2017 Report, this recommendation was assessed as COMPLETED .

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		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.		
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.	<p>Closed</p> <p>The Head of the 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.</p> <p>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 advise on issues identified and the matter transferred to the Chief State Solicitor's Office.</p> <p>Recent advices received by that office indicate that there is no legal requirement</p>	Jan 2018	<p>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.</p> <p>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 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, subject to the Head of the GIAS confirming that it is complete when the final audit is done.</p>

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		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.		
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. 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	In its October 2017 Report, the Authority assessed this recommendation as COMPLETED , subject to the Head of GIAS confirming that it is complete when the final audit is done.
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.	<p>Completed</p> <p>HQ Directive 025/2017 was issued by the Office of Deputy Commissioner Governance & Strategy on the 2 May 2017</p>	End June 2017	In the July 2017 Report to the Minister the Authority assessed this as COMPLETED .

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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	In Progress The Head of the Garda Internal Audit Section 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). Both audits have commenced and it is anticipated that they will be completed by the end of March 2018.	Mar-18	In the October 2017 report to the Minister this recommendation was assessed as IN PROGRESS . At that time the target completion date provided by the GS was moved to End December 2017 and this target completion date has now moved to end March 2018. This recommendation continues to be assessed as IN PROGRESS .