

GSOC Ref: 870260-06-17

Mr. Sam Keenan
Committee Secretariat
Committee of Public Accounts
Leinster House
Dublin 2 D02 XR20

4th September 2023

Re: Update to the Committee of Public Accounts Committee, GSOC investigation into alleged financial irregularities associated with the Garda Síochána College Templemore.

Dear Ms. Fallon

Under the provisions of section 81 (4) (a) (x) of the Garda Síochána Act, 2005 (as amended), I wish to make the following information available to the members of the Committee of Public Accounts in relation to the Garda Síochána Ombudsman Commission (GSOC) investigation into the above matter.

The matter was originally referred to GSOC by then Garda Commissioner Nóirín O'Sullivan in June 2017 following the identification of financial irregularities during an internal Garda Audit, and their subsequent discussion during hearings of the Oireachtas Public Accounts Committee.

Relying on its statutory power under Section 102(4) of the Garda Síochána Act 2005 to commence investigations in the public interest, GSOC accordingly opened a criminal investigation into the matter, pursuant to Section 98 of the Garda Síochána Act 2005.

Owing to the specialist nature of the investigation, as well as in light of its connection to the handling of European Union funds, GSOC convened a multi-disciplinary, multi-agency team to conduct the investigation. Over the course of the investigation this included:

- Five Garda officers with experience with the National Bureau of Criminal Investigation and the National Economic Crime Bureau. As provided for under the 'special assistance' provisions of Section 74 of the Garda Síochána Act 2005, these officers were removed from the direction and control of Garda leadership, seconded to GSOC, and placed under the direct authority of GSOC's Senior Investigator on this case.

- Two accountants, seconded from the Revenue Commissioners, with specialisms in fraud investigation.
- Specialist legal expertise, including an independent review of the investigative case file.

The GSOC investigation was further required to have regard to, and await the completion of, the separate investigation into the matter by the European Union Anti-Fraud Office, known as OLAF. Cross-jurisdictional engagement with OLAF, and with EU and Belgian authorities, was therefore a significant element in the conduct of this investigation.

The Garda Síochána Ombudsman Commission has now completed our criminal investigation and a file has been forwarded to the Office of the Director of Public Prosecutions.

Yours Sincerely,



Hugh Hume

Commissioner

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