



TITHE AN OIREACHTAIS

AN COISTE UM CHUNTAIS PHOIBLÍ

TUARASCÁIL

**Scrúdú ar nithe i ndáil le Nósanna Imeachta Airgeadais ag Coláiste an
Garda Síochána, an Teampall Mór**

Iúil 2017

Modúl 1

HOUSES OF THE OIREACHTAS

COMMITTEE OF PUBLIC ACCOUNTS

REPORT

**Examination of matters in relation to Financial Procedures at Garda
College, Templemore**

July 2017

Module 1

32/CPA/003

CONTENTS

Chairman's Preface	5
Abbreviations Used in Report	6
Tables Used in Report	6
General Conclusions Related to the Publication of this Report	7
Garda Internal Audit Section (GIAS)	7
Oversight & Governance	8
Internal Structures	11
Organisational Culture & Ethics	13
Other Conclusions Made in Body of report.....	14
Recommendations.....	20
Review of Processes & Oversight.....	20
Resourcing and Training.....	21
Ethics and Culture	21
Introduction.....	22
Interim Audit Report.....	22
Ongoing Audits.....	23
EU Funded Projects and Programmes audit.....	24
Ongoing Investigations and Referrals	25
Timeline of Key Documents and Events Discussed in Report	26
2016-2017 Audit Process.....	28
Reaction to the Interim Audit Report First Draft.....	28
Interim Audit Report.....	29
Implementation Plan and Steering Group	30
Financial Issues Highlighted in Interim Audit Report	35
Overview of Key Accounts.....	35
Garda College Restaurant Account	36
Bar Account in St Raphael's Garda Credit Union.....	38
Sportsfield Co Ltd.....	39
Interest on EU Funds.....	40

Authority for and Number of Bank Accounts	41
Dromard Farm	42
Tax Compliance.....	43
2006-2015 Background.....	44
2008-2011 Previous Financial reports	44
2008 Finance Directorate Report.....	44
2009 GIAS Audit.....	46
2010 Nolan Report	46
2011 Report on 2010 Financial Controls.....	47
2015-2016 Key Documents and Events.....	49
Mr Barrett's Synthesis Document 2015.....	49
27 July 2015 Meeting.....	49
Establishment of the Working Group	50
Legal Advice.....	51
The Garda Audit Committee	52
The Comptroller and Auditor General (C&AG).....	54
The Department of Justice and Equality	56
The Policing Authority.....	58
Reaction to Mr Barrett's Document.....	59
Appendix 1 Committee Membership	60
Appendix 2 References.....	62
Appendix 3 Committee Terms of Reference	67
Appendix 4 Witnesses Who Provided Oral Evidence and Links to Transcripts.....	69

CHAIRMAN'S PREFACE

The Committee of Public Account's examination of Financial Procedures at the Garda College Templemore arose from a Garda Internal Audit Interim report published in March 2017 which highlighted a number of serious issues regarding financial practices and procedural and governance issues at the Garda College. Many of these issues were highlighted in previous internal reports in 2006, 2008, 2010 and 2011.

The Committee is particularly concerned that the matters raised in the Interim Audit report are not yet resolved, despite the fact that there has been an organisational awareness of the issues for approximately ten years. Because of this, the Committee decided to examine matters raised in the interim audit report as they pertain to the Garda Vote and in advance of any further consideration by the Comptroller and Auditor General (C&AG) of matters arising.

The Committee held four meetings in public in relation to its examinations and received a considerable amount of information from An Garda Síochána.

On behalf of the Committee, I would like to express my gratitude to everyone who participated in the hearings and also to those who provided detailed briefing in advance to assist the Committee in its deliberations. I would also like to express my appreciation to the Members of the Committee and the Secretariat for their work in relation to the Committee's consideration of the issues and preparation of this report.

I believe that this report is an important contribution to ensuring that public monies are managed, controlled and spent correctly and that there is complete transparency and accountability in relation to this. I believe that the recommendations made need to be carefully considered and acted upon in particular by An Garda Síochána, the Policing Authority, and the Department of Justice and Equality.

I commend the Committee's Report to Dáil Éireann.



Sean Fleming, TD
Chairman, Committee of Public Accounts
July 2017



ABBREVIATIONS USED IN REPORT

Abbreviation	
AGS	An Garda Síochána
CAO	Chief Administrative Officer
C&AG	Comptroller and Auditor General
CEPOL	European Union Agency for Law Enforcement Training
GIAS	Garda Internal Audit Section
GSOC	Garda Síochána Ombudsman Commission
HR & PD	Human Resources and People Development
OPW	Office of Public Works
OLAF	European Anti-Fraud Office
SIPO	Standards in Public Office Commission

TABLES USED IN REPORT

Table 1: List of referrals and ongoing audits and investigations	25
Table 2: Timeline of key documents and events discussed in report.....	26
Table 3: Recommendations outlined in the Interim Audit report, with implementation status as of 23 May 2017	31
Table 4: Overview of bank accounts associated with the Garda College, confirmed open as of July 2017.....	35
Table 5: Overview of Key Accounts as outlined in Interim Audit report	36

GENERAL CONCLUSIONS RELATED TO THE PUBLICATION OF THIS REPORT

1. The Committee's general conclusions are included below, grouped by the following themes; (i) Garda Internal Audit Section (GIAS), (ii) Oversight and Governance, (iii) Internal Structures, (iv) Organisational Culture and Ethics.

GARDA INTERNAL AUDIT SECTION (GIAS)

2. Despite financial issues in the Garda College being brought to the attention of the senior management in June and July 2015, it appears that GIAS was not requested to undertake an audit until March 2016. The minute from the Garda Audit Committee meeting of the 10 March 2016 notes that "GIAS has been requested to conduct an audit of the Garda College". However in the Interim Audit report Mr Kelly stated that he was requested to conduct the audit on the 29 March 2016. The Committee considers this an unacceptable delay and evidence of an unwillingness to involve GIAS in the process of investigating and addressing the financial issues at the Garda College.
3. There is also evidence of what appears to be a lack of support for the work of GIAS and information not being provided to GIAS in relation to the Garda College.
4. The Comptroller and Auditor General (C&AG) noted in his evidence to the Committee that "*the internal audit function must operate freely and objectively. This requires the full support of management, a sufficient organisational status for the function and execution by the internal audit unit of work in a manner which is, and is perceived to be, objective and professional*". Internal audit serves to highlight and address weaknesses in an organisation, and the C&AG relies on its output in order to complete its work. The Committee recognises the vital function of internal audit, and is of the opinion that GIAS should be independent and be able to carry out its duties without interference.
5. Mr Kelly stated in oral evidence to the Committee that in his view there was "*interference, non-co-operation and withholding information from internal audit*" during three separate periods of time; 2008-11, July 2015-March 2016 and September 2016-March 2017. The Committee is of the view that GIAS did not receive adequate support from management to operate freely and that there was a notable lack of cooperation with GIAS in the course of its auditing duties in the Garda College.

6. It is the Committee's opinion that GIAS was not allocated sufficient organisational status within AGS, nor given the appropriate staffing and resources, to fully support it in carrying out its duties.

OVERSIGHT AND GOVERNANCE

7. The Committee is of the view that despite financial issues being highlighted in a number of reports in 2006, 2008, 2010 and 2011, they were not properly addressed and the recommendations made in those reports were not adequately implemented. It is the Committee's opinion that Garda management was presented with several opportunities over the last decade to rectify the financial issues in the Garda College but failed to do so.
8. The Garda Commissioner gave evidence that she became aware of the financial issues in the Garda College in July 2015. Most of the changes required to deal with the issues have yet to be completed. It is the opinion of the Committee that the delay in dealing with the matters is unacceptable.
9. The Committee is of the view that a significant number of senior personnel were aware of financial irregularities in the Garda College over a significant period of time. It is the opinion of the Committee that despite this, even where there were efforts to highlight issues, there was a systematic failure to take the necessary decisions to resolve the issues.
10. It is the view of the Committee that there was a practice within AGS of neither sharing pertinent information with GIAS and the Garda Audit Committee, nor with the Department of Justice and Equality or the C&AG, despite sufficient knowledge of financial issues being present at the Garda College. The Committee considers this a failure of corporate governance.
11. Although dealing with a different matter, a conclusion of the Fennelly Commission's Interim report in August 2015 was that the then Garda Commissioner should not have waited to report serious issues to the Minister for Justice and Equality pending the gathering of information. The findings of the Fennelly Commission were accepted by AGS. However, the Garda Commissioner stated in oral evidence to the Committee that in relation to the financial issues at the Garda College, informing relevant authorities was delayed in 2015 and 2016 pending the gathering of information. It is the view of the Committee that this was unacceptable.

Note

12. The Fennelly Commission is an independent Commission of Investigation which was established in 2014 to examine the issues surrounding the operation of telephone recording systems which recorded calls other than 999 calls to the Emergency Call Answering Service, at a large number of Garda Stations over many years. Conducted by Mr Justice Fennelly, the Commission was tasked to investigate how these matters were dealt with by the responsible authorities. A number of interim reports were produced between 2014 and 2016, with a final report being published in April 2017.

13. It is the view of the Committee that there was a persistent reluctance to inform the necessary oversight bodies. The Committee was presented with evidence of what it considers to be delays in informing the Garda Audit Committee, GIAS, the Department of Justice and Equality and the C&AG. The Committee is of the opinion that these bodies should have been informed of financial issues at least as soon as they were presented to the Accounting Officer. The decision not to inform the C&AG immediately arising from the McGee Report in 2008 is one example of this. Other examples include the failure to advise the C&AG once information was brought to the attention of the Garda Commissioner in July 2015.

14. The Garda Commissioner stated in oral evidence to the Committee that “lessons have been learned” in relation to corporate governance and processes from the handling of previous reports and recommendations. However, it is the view of the Committee that this remains to be seen. The Committee is of the opinion that sufficient determination to resolve financial issues has not yet been demonstrated at an organisational level by AGS.

15. The C&AG informed the Committee that under Public Financial Procedures an Accounting Officer is personally responsible for safeguarding the public funds under their control, and that this responsibility cannot be delegated. The C&AG also stated that he would expect to be informed of any significant concerns at the earliest opportunity, even with partial information, so that he could decide if further action was warranted. It is therefore the view of the Committee that the Garda Commissioner in discharge of her duties as Accounting Officer, should have informed the C&AG of the financial issues at the Garda College without delay as soon as they came to her attention; and that the fact that she did not do so was unacceptable.

16. The Department of Justice and Equality was informed of the financial issues at the Garda College through being copied on an email to the Attorney General by the AGS Head of Legal Affairs on 1 September 2015. The Committee is of the opinion that there were grounds for the Garda Commissioner to make a Section 41 disclosure to the Minister in July 2015.
17. The Committee has grave concerns regarding the level of Departmental oversight of AGS, which allowed such significant financial and governance issues to develop in the Garda College. The Committee has difficulty accepting the Department of Justice and Equality's stated lack of awareness of the financial issues at the Garda College. The Committee is of the opinion that an immediate review needs to be undertaken to clarify the extent of the oversight role of the Department of Justice and Equality in relation to AGS. The Committee does not accept that because the Secretary General of the Department of Justice and Equality is no longer the Accounting Officer for AGS, that the Department has no oversight role.
18. The Secretary General of the Department of Justice and Equality was the Accounting Officer for AGS until 2006. The current Secretary General informed the Committee that the Department could not locate any records regarding the Department's knowledge of financial affairs in the Garda College during the period when the Secretary General of the Department of Justice and Equality was also Accounting Officer for the Garda Vote. The Committee is of the opinion that this represents a Departmental failure to meet basic standards of corporate governance.
19. The Committee notes that items of correspondence and information in relation to the handover of the Accounting Officer function from the Department of Justice and Equality to AGS were requested but were still outstanding at the time of publication of this report. The Committee intends to return to this matter.
20. In the absence of documentation regarding the process of the handover of the Accounting Officer function to AGS, and given the evidence which indicates breaches of financial procedures at the Garda College, the Committee cannot be satisfied that the process was adequate.
21. As part of its examination, the Committee requested a significant amount of documentation from AGS. The Committee acknowledges the efforts to respond to these requests. However, it is the view of the Committee that the quality and completeness of the responses is not of a

standard to be expected of a public sector body and indicates deficiencies in corporate governance.

22. The Committee notes that as of the meeting of the 20 June 2017 the Garda Commissioner could not provide assurance that AGS are tax compliant for its five tax numbers. The Committee views this as a serious matter.

INTERNAL STRUCTURES

23. The Committee is of the opinion that internal and external reporting structures, processes and statutory responsibilities were not always clear to those in senior management. It is the view of the Committee that AGS needs to bring immediate clarity to all internal and external reporting structures and more clearly define responsibilities within the organisation.
24. The Committee is of the opinion that there is a notable absence of a sense of common purpose between members of senior management. The Garda Commissioner stated in oral evidence to the Committee that the senior management team is new and that, in her opinion, tensions are inevitable during large organisational change. However, it is the view of the Committee that what is apparent is a profound professional disagreement among senior management about how to address the very significant financial issues in the Garda College. This disagreement appears to the Committee to be between (i) those who wish to preserve the *status quo* and for whom protection of reputation, including that of AGS and the College, is the principal concern, and (ii) those who wish to implement what they consider to be the necessary reforms even if this involves reputational risk. It is the view of the Committee that the level of disagreement is such that it will undermine the ability of senior management to fully resolve issues and complete the implementation programme unless resolved by AGS.
25. The Committee notes that certain changes to roles and reporting lines of some senior managers were initiated or made, at the time when attention was being brought to the serious financial issues in the Garda College. The Committee is of the view that the perception of at least two senior managers was that changes proposed to their positions were related to their attempts to ensure that the financial issues were addressed effectively. It is the opinion of the Committee that the Garda Commissioner must ensure that all employees feel free to raise issues of such importance without risk or perceived risk of penalty.

26. The Interim Audit report highlighted a lack of awareness of Public Financial Procedures, governance codes, procurement and risk management among administrative staff assigned to the College. It is apparent to the Committee that this was a factor which contributed to the continuation of poor financial management practices.
27. Since the role of Accounting Officer for AGS transferred from the Secretary General of the Department of Justice and Equality to the Garda Commissioner in 2006, the AGS Finance Directorate has been given responsibilities in relation to the financial management of the Garda Vote. The Directorate also provides advice to assist senior management in financial decision-making.
28. The Committee is of the opinion that the 2008 and 2011 Finance Directorate examinations involved serious issues which would have been more appropriately carried out by GIAS and that, as a minimum, the Finance Directorate should have kept GIAS adequately informed of the progress and results of its ongoing work in this regard.
29. It is the view of the Committee that the Finance Directorate, failed to discharge its responsibilities effectively in not informing GIAS of the findings of examinations of the Garda College finances conducted by the Directorate in 2008 and 2011.
30. In a letter to Mr Kelly dated 13 October 2016, reacting to a draft of the interim audit report, the Executive Director of Finance and Services stated, amongst other things, that he viewed aspects of the report as defamatory to his character and reputation. He also described the report as *“unprofessional, misleading and mischievous...designed to paint a picture that no longer exists and is raising a level of concern in the Audit Committee that is not warranted”*, asserting that this would *“result in a significant waste of management time in responding to [the] report and other external queries”*. The Committee was informed on 3 July 2017 that the Executive Director had withdrawn the letter of 13 October and another letter that reflected on Mr. Kelly’s professional reputation or professional conduct. Notwithstanding this, the Committee is of the opinion that the letters to Mr. Kelly challenged the draft interim audit report in a manner that either failed to recognise or that directly challenged the independence of the internal audit function. The Committee is of the opinion that a more appropriate response to the letters would have been a robust defence by senior management of the independence of the internal audit function.

ORGANISATIONAL CULTURE AND ETHICS

31. It is the Committee's view that there was a culture within AGS of withholding information, providing inadequate information and keeping issues internal to avoid external scrutiny.
32. It is the Committee's view that there was an assumption within AGS that the Garda College was different to other public sector bodies and was exempt from certain rules. It was confirmed in correspondence and in witness testimony that there was an understanding that it was acceptable to use surplus income generated from public money allocated to the College for other purposes within the College. However, it is the opinion of the Committee that this is contrary to section C5(19) of the Public Financial Procedures, which states that "Exchequer Extra Receipts" must be credited "directly to the Exchequer and cannot be retained by Departments for their own use". It is therefore the view of the Committee that the practice of retaining surplus income for use in the Garda College contravened Public Financial Procedures, which is not acceptable.
33. At the meeting of 4 May 2017, AGS was asked to notify the Committee that all appropriate members of AGS had discharged their responsibilities under Ethics in Public Office Acts as of that date. However, the Committee received a reply regarding declarations as of the 19 June 2017, not as of 4 May 2017 as requested. The Committee has followed up this issue with AGS and still awaits a reply.
34. Evidence presented to the Committee demonstrated a failure on the part of some members of AGS to understand or meet their obligations under the Ethics in Public Office Acts. In the case of one member of AGS, it was confirmed that there was a delay in complying with such legislation. However the Committee is not satisfied that the compliance of other members has been confirmed.
35. As the specific matter of compliance with the Ethics in Public Office Acts is not a matter for the Committee, the Committee has accordingly decided to bring the matter to the attention of the Standards in Public Office Commission for whatever action it may think fit.

OTHER CONCLUSIONS MADE IN BODY OF REPORT

- C1. The Committee is of the opinion that the correspondence from 2016 and 2017 in relation to the first draft of the Interim Audit Report is an example of an unwillingness to address the significant financial issues for reasons of reputation. *Paragraph 77, P29*
- C2. The Committee is of the opinion that recommendation number 1 in the Garda College Implementation plan has not been implemented as it is dependent on all the other recommendations being completed. *Paragraph 85, P30*
- C3. It is the view of the Committee that as of the 23 May 2017, only 4 of the 19 recommendations in the Garda College Implementation plan can be considered completed. It is the Committee's opinion that the progress to date is unacceptable. *Paragraph 86, P30*
- C4. The Committee notes that according to the implementation plan of 23 May 2017, only five of the Interim Audit report's 19 recommendations have been fully implemented. It is the view of the Committee that considering the Garda Commissioner's statement that implementation of the Interim Audit report's recommendations began in September 2016, and that the steering group was established in January 2017, a greater degree of progress on the implementation plan should have been made at this stage. *Paragraph 92, P34*
- C5. The Committee recommends that the Implementation Plan for the Interim Audit report be prioritised within the organisation and carried out fully without further delay, adhering to the stated completion date of 31 December 2017. *Paragraph 93, P34*
- C6. The Committee views the operation of the Garda College Restaurant Account in the manner outlined in the Interim Audit report as unacceptable. The Committee endorses the Interim Audit report's recommendation that all revenue from the Garda Restaurant, Shop and Bar be brought into the Garda Vote. *Paragraph 101, P37*
- C7. The Committee view the fact that AGS only became aware of shareholdings recently as an indication of inadequate financial controls. The Committee recommends that the money be returned to the exchequer as a matter of priority and expects to receive confirmation when this has been done. *Paragraph 106, P38*

- C8. The Committee is of the opinion that transferring large amounts of money from the Bar Account to the Garda College Restaurant Account in order to supplement the Garda College Restaurant was irregular and unacceptable. *Paragraph 112, P39*
- C9. The Committee questions the appropriateness of the Garda College Bar and Restaurant holding credit union accounts. This is a matter which the Committee may explore further. *Paragraph 113, P39*
- C10. The Committee notes that access to credit union accounts was only provided to Mr Kelly as recently as 12 July 2017. It is the view of the Committee that this is an indication of the difficulty GIAS continues to face in carrying out its work. *Paragraph 114, P39*
- C11. The Committee is of the opinion that the note provided by AGS regarding interest accumulated from EU funds does not provide sufficient information or clear assurance as to whether or when the sums owing to the EU have been or will be repaid. The Committee will request further information. The Committee is of the view that any outstanding money regarding interest accumulated on European Funds should be repaid without delay. *Paragraph 123, P41*
- C12. The Committee is of the view that satisfactory evidence has not been presented to date to show that consent had been received for the opening or operation of bank accounts by AGS as required by Section 29(1)(b) of the An Garda Síochána Act 2005. It is the intention of the Committee to pursue this matter further. *Paragraph 127, P41*
- C13. The Garda College was leasing land provided to it by the OPW for its use. It is the opinion of the Committee that there was a serious failure by the OPW to adequately monitor and control the use of such land for which it is ultimately responsible. This highlights a very worrying weakness in the management of state assets. *Paragraph 134, P42*
- C14. The Committee notes that the funds to be paid to the OPW for the lease of Dromard Farm will be taken from the Garda Vote, which as a result may impact Garda Services. *Paragraph 135, P42*
- C15. It is the view of the Committee that in 2008 no reasonable effort was made to rectify financial issues in the Garda College, and that full implementation of the 2008 report was not followed through. *Paragraph 154, P46*

- C16. It is the view of the Committee that the Garda Audit Committee and GIAS should have been informed in 2008 of the financial issues highlighted in the Finance Directorate's report.
Paragraph 155, P46
- C17. It is the view of the Committee that the findings of the Finance Directorate 2008 report were of sufficient gravity to inform the C&AG, and that he should have been informed of the financial issues at the Garda College at that stage. *Paragraph 156, P46*
- C18. The Committee notes that between 2008 and 2010 examinations of the Garda College's accounts were carried out without the involvement of GIAS. It is the Committee's view that GIAS should have been informed of these examinations, and that the decision not to do this is unacceptable. *Paragraph 162, P47*
- C19. It is the view of the Committee that within senior management of AGS there was a practice of containment and a reluctance to accept, bring to appropriate attention and implement the conclusions of the 2008 and 2010 reports. *Paragraph 165, P48*
- C20. It is the view of the Committee that given the nature of the issues raised in 2008 and 2010, it would have been more appropriate for GIAS to carry out the examinations rather than the Finance Directorate. *Paragraph 166, P48*
- C21. In relation to events regarding the 2009 audit and the 2011 report, the view of the Committee is that Mr Kelly's reasonable requests for information were not met promptly or at all and that he received inadequate cooperation. *Paragraph 167, P48*
- C22. It is the view of the Committee that in relation to the 2011 report, Mr Kelly was provided with assurances that matters in relation to financial control were being addressed, but that these assurances ultimately proved meaningless. *Paragraph 168, P48*
- C23. The Committee notes that the opinion outlined in 2011 in GIAS's draft report on 2010 Financial Controls, that no assurances could be provided as to financial controls in the Garda College, was also the audit opinion outlined in the Interim Audit report six years later in 2017.
Paragraph 169, P48

- C24. The Committee is of the view that the opinion expressed in Mr Barrett's synthesis document that a decade of annual published accounts could stand compromised was of sufficient gravity to warrant notifying the C&AG immediately. *Paragraph 173, P49*
- C25. The Garda Commissioner stated that she took "decisive action" when informed of the financial issues in the Garda College in July 2015 by establishing a steering group. However, the Committee is satisfied that a working group already existed and it is the view of the Committee that expanding an already existing group did not constitute decisive action, especially given that the membership of this group was not completed until December 2015 when the Department of Justice and Equality representative joined the group. *Paragraph 180, P50/51*
- C26. The Committee is of the view that the delay in inviting the Department of Justice and Equality to sit on the steering group does not support the Garda Commissioner's contention that she took decisive action. *Paragraph 181, P51*
- C27. It is the view of the Committee that there were grounds to inform the Minister for Justice and Equality under Section 41 of the Garda Síochána Act 2005 in July 2015. The Committee is of the opinion that a declaration should have been made. *Paragraph 187, P52*
- C28. The Garda Audit Committee was not informed for two months after the Commissioner was made aware of the issues, despite there being a meeting of the Audit Committee in July 2015. It is the view of the Committee that given the seriousness of the issues, the delay in raising the matter and manner in which the issue was raised was not acceptable. *Paragraph 194, P53*
- C29. The Committee notes that the financial issues in the Garda College were not an agenda item at the 30 September 2015 Garda Audit Committee meeting, nor at the subsequent meeting of 9 December 2015. It is the opinion of the Committee that financial issues in the Garda College should have been discussed as a main item and that raising them under "Any Other Business" represented a failure to treat these issues with due gravity. *Paragraph 195, P53/54*
- C30. It is the view of the Committee that as the Garda Commissioner had been informed of the financial issues in the Garda College on or before 27 July 2015, the assertion made to the C&AG on 31 July 2015 that all relevant information had been disclosed was not accurate and therefore not acceptable. *Paragraph 201, P55*

- C31. The C&AG was informed of the financial issues at the Garda College ten months after the Garda Commissioner was first informed, and was not informed by the Accounting Officer. It is the view of the Committee that this delay was unacceptable. *Paragraph 204, P55*
- C32. The Committee is of the opinion that no financial statements and related documents presented to the Oireachtas should have additional information added after their published sign-off date. *Paragraph 207 P56*
- C33. It is the Committee's view that the Department of Justice And Equality's lack of records on the financial arrangements in the Garda College during the period which the Secretary General was Accounting Officer, up until 2006, represents a failure to meet basic standards of governance. *Paragraph 216, P57*
- C34. The Committee considers that the papers in relation to the handover of the Accounting Officer function from the Department of Justice and Equality to AGS are important State papers and should have been retained and archived accordingly. *Paragraph 217, P57*
- C35. It is the opinion of the Committee that the failure of the Department of Justice and Equality to inform the internal audit function as soon as they became aware of the financial issues in the Garda College was unacceptable. *Paragraph 218, P58*
- C36. The Committee is of the opinion that clarification is needed regarding the responsibility of the Department of Justice and Equality, as an oversight body, in ensuring that the C&AG, the Garda Audit Committee and GIAS were informed of the financial issues in the Garda College. *Paragraph 219, P58*
- C37. The Committee is of the opinion that the Policing Authority should have been formally notified of the issues at the Garda College as soon as possible once the Authority was established. *Paragraph 223, P58*
- C38. It is the view of the Committee that there was a significant increase in professional tensions in relation to management issues between members of senior management in October 2015. *Paragraph 226, P59*

- C39. It is the view of the Committee that evidence from correspondence in 2015 and 2016 suggests a lack of concern about or commitment to dealing with what was at that time the potentially serious issues raised by Mr Barrett, and that there was a greater concern to minimise reputational damage to the organisation. *Paragraph 227, P59*
- C40. The Committee has serious concerns about the repeated failure of AGS to disclose to Mr Barrett upon his request a letter of significant personal and professional relevance. *Paragraph 228, P59*

RECOMMENDATIONS

36. The Committee's recommendations are outlined below, grouped by the following themes, (i) review of processes and oversight, (ii) resourcing and training, and (iii) ethics and culture.

REVIEW OF PROCESSES AND OVERSIGHT

37. The Committee notes that significant professional tensions were evident between members of senior management within AGS. It is the view of the Committee that the level of disagreement is such that it will undermine the ability of senior management to fully resolve issues and complete the implementation programme. The Committee recommends that resolution of these issues be prioritised by AGS.
38. The Committee notes that there is currently an organisational modernisation and renewal programme being implemented within AGS. The Committee recommends that internal reporting structures and processes relating to the Garda College be reviewed and clarified. This should be documented as part of the implementation plan.
39. The Committee recommends absolute clarity on a reporting framework to bring significant issues to the attention of relevant parties such as the C&AG, the Policing Authority and the Minister for Justice and Equality. The matter of what constitutes a "significant issue" needs to be communicated clearly.
40. The Committee is of the opinion that the independence of the GIAS is essential and its responsibilities, powers and position within AGS need to be strengthened. The Committee recommends that the function of internal audit be clearly defined and communicated to all senior managers.
41. The Committee is of the view that GIAS has not been given sufficient standing within the organisation or sufficient staff to carry out its duties. The Committee recommends that the status of GIAS within AGS be upgraded, that it be provided with a full complement of staff, and that its assigned staff grades and reporting structures be reviewed.

RESOURCING AND TRAINING

42. The Committee endorses the Interim Audit report's recommendation that training in Public Financial Procedures, governance and risk management should be prioritised for all administrative staff working in the Garda College.
43. The Committee recommends that AGS review its processes for dealing with conflicts and the risk of intimidation of staff and that senior management receive specific training in this area.

ETHICS AND CULTURE

44. The Committee recommends that all relevant staff within AGS are notified of their obligations under SIPO legislation, and that retroactive declarations be made where necessary.
45. The Committee is of the view that there are cultural issues still present at an organisational level within AGS that need to be addressed. The Committee recommends that the Policing Authority's work on establishing and embedding the Garda Síochána Code of Ethics be supported at all levels of the organisation and that the general findings of the Fennelly Commission be adopted and integrated into processes going forward. The implementation of this should be overseen by the Policing Authority.

INTRODUCTION

46. In March 2016, the Garda Internal Audit Section (GIAS) was tasked to carry out an audit on Financial Procedures in the Garda College, Templemore.
47. The scope outlined for the audit was:
 - (i) the financial structures and procedures in the Garda College to assess corporate governance and financial controls;
 - (ii) in particular the operation and financial control of all accounts to include the operations of the Garda College Restaurant Account.
48. An [Interim Audit](#) report was published in March 2017. The audit is still ongoing, and a further report is expected to be published later in 2017.
49. This report draws conclusions from issues raised by the Interim Audit report, which spans several decades. However, for the purposes of this report, the Committee, in the main, focuses on the period 2015 to the date of this report's publication.
50. Following the completion of any further work by GIAS or the Comptroller and Auditor General (C&AG), the Committee will consider examining and reporting on earlier events.
51. In considering all the evidence to date, the Committee has come to a number of preliminary conclusions. However, the GIAS audit of the Garda College finances is ongoing and there are also a number of other related audits and investigations yet to be completed.
52. Due to this and the Committee's concerns in relation to the evidence in its own hearings, including the surprisingly high level of conflicts in evidence, it is the intention of the Committee to return to these matters later in the year. This report can therefore be considered as Module 1 of the Committee's examination of these matters.

INTERIM AUDIT REPORT

53. The Interim Audit report highlighted a number of issues of significant concern regarding irregular financial practices and procedural and governance issues at the Garda College. Many of these issues were highlighted in previous internal reports conducted in 2006, 2008, 2010 and 2011.

54. The Interim Audit report expressed the audit opinion that GIAS could provide “**no assurance that the internal management and control systems in place to manage finances at the Garda College are adequate**”.
55. GIAS could provide **no assurance** as to whether the financial controls at the Garda College were compliant with Public Financial procedures and the Garda Finance Code, and **limited assurance** that the financial controls at the Garda College were compliant with Public Procurement Legislation.
56. Based on the gravity of these conclusions, the Committee of Public Accounts decided to undertake an examination of matters connected with the interim audit report in advance of any further consideration by the C&AG of matters arising. The Committee has particular concerns about:
- (i) the nature of the matters raised in the Interim Audit report;
 - (ii) the apparent reasons for ongoing failure to address issues that, in a number of cases, had been identified at least as far back as 2008.

ONGOING AUDITS

57. The internal audit was divided into two examinations; looking at available records from 2002-2008 and all records from 1 January 2009. The Interim Audit report focused on the period from 1 January 2009 to 31 March 2016.
58. Mr Niall Kelly, Head of GIAS, informed the Committee that as of May 2017, two additional audits had been commenced. These are in relation to:
- (i) EU Funded Projects/Programmes in relation to the Garda College going back to 1998;
 - (ii) Current controls of cash in the Garda College Restaurant, Shop, Vending Machines and Bar and current banking arrangements.
59. Mr Kelly wrote to the Committee on the 12 July 2017 to confirm that these two additional audits have now been completed. In his letter, Mr Kelly stated that he now plans to commence two additional audits:

- (i) Audit of investment accounts associated with the Garda College;
- (ii) Review of the Interim Audit on Financial Controls in Garda College, focusing on implementation of recommendations.

EU FUNDED PROJECTS AND PROGRAMMES AUDIT

- 60. On 19 June 2017, the Committee was informed by Mr Kelly and the Garda Commissioner that GIAS had produced a draft audit report on EU Funded Programmes/Projects in relation to the College. Mr Kelly advised that there was sufficient evidence to suspect that fraudulent activity occurred in relation to a particular bank account examined in the course of the audit.
- 61. The Garda Commissioner confirmed in oral evidence to the Committee that the account under investigation is a Garda account which was opened in 1999 and closed in 2010. Over the 11 year period, the account contained amounts varying from €5,000 to €90,000.
- 62. The Garda Commissioner referred the issue to the Garda Síochána Ombudsman Commission (GSOC) on 19 June 2017, under Section 85 of the Garda Síochána Act 2005, and also reported it to the Secretary General of the Department of Justice and Equality and to the Policing Authority under Section 41(1)(b) of the same Act.

Note

- 63. GSOC (Garda Síochána Ombudsman Commission) is an independent statutory policing oversight body. It is an agency of the Department of Justice and Equality, and is independent of AGS. The role of GSOC is to investigate complaints regarding Garda conduct. Issues for investigation can be referred to GSOC by members of the public, members of AGS or the Minister for Justice and Equality. The agency can also investigate an issue which has not been directly referred to them if it is decided that it is in the public interest to do so. The organisation is headed by the three Garda Síochána Ombudsman Commissioners who are appointed by the President upon the nomination of the Government.

- 64. Mr Kelly also forwarded copies of the report to the C&AG and to the European Anti-Fraud Office (OLAF). The Committee welcomes the decision to forward documents to OLAF and expects that it will carry out its own investigation into matters which may arise.

Note

65. The European Anti-Fraud Office (OLAF) is an office of the European Commission which is mandated to detect, investigate and prevent fraud in relation to EU funds. The remit of OLAF includes investigating fraud and irregularities relating to all categories of EU expenditure. Referrals to OLAF can be made by members of the public and/or staff in relevant organisations anonymously through its website.

66. The Garda Audit Committee was informed of the result of an audit on EU Funded Programmes and Projects and met to discuss the issue on the 27 June 2017. A response is awaited regarding the outcome of this meeting.

67. An investigation by GSOC involving possible fraudulent activity in relation to EU Funded Programmes and Projects associated with the College is ongoing. Consequently this issue is not dealt with further in this report.

ONGOING INVESTIGATIONS AND REFERRALS

68. The Committee notes that there are a number of ongoing audits and investigations relating to financial issues in the Garda College. The Committee has written to the Central Bank of Ireland in relation to the Garda Credit Union and will follow up any relevant issues with SIPO in due course.

Table 1: List of referrals and ongoing audits and investigations

Organisation	Activity	Issue(s)
GIAS	Ongoing audits	Investment accounts and implementation of interim audit report
GSOC	Ongoing investigation	EU Funded Programmes and Projects, referral from AGS
OLAF	Ongoing investigation	EU Funded Programmes and Projects, referral from AGS
C&AG	Referral from GIAS	EU Funded Programmes and Projects
SIPO	Committee will refer to SIPO	SIPO declarations
Central Bank of Ireland	Letter from the Committee issued	Garda Credit Union

TIMELINE OF KEY DOCUMENTS AND EVENTS DISCUSSED IN REPORT

Table 2: Timeline of key documents and events discussed in report

January 2006	Audit report of Accounts at Garda Síochána College. This audit was not completed.
April 2008	Finance Directorate Report of Garda College examination carried out by Mr Barry McGee.
March 2010	Chief Superintendent Nolan's Report of Overview of Garda College Finances.
March 2011	The GIAS Report on Financial Controls in 2010 is completed.
2011-2014	Activity in the Garda College reduced significantly during this period due to a moratorium on recruitment.
15 June 2015	Executive Director of Human Resources and People Development Mr John Barrett requested information regarding budgetary issues in the Garda College, which brought the previous 2008 and 2010 reports to his attention.
30 June 2015	Mr Barrett met with then Chief Administrative Officer Mr Cyril Dunne to discuss the issues highlighted in the previous 2008 and 2010 financial reports.
2 July 2015	First meeting of the Working Group set up by Mr Dunne in response to the issues raised by Mr Barrett.
6 July 2015	Mr Barrett compiled a synthesis document of the issues raised in the 2008 and 2010 financial reports for Mr Dunne.
15 July 2015	Meeting of the Garda Audit Committee. Mr Dunne did not present Mr Barrett's synthesis document at this meeting.
27 July 2015	Mr Barrett met with the Garda Commissioner, Deputy Commissioners and the Chief Administrative Officer and discussed the financial issues at the Garda College.
28 July 2015	Deputy Commissioner with responsibility for Governance and Strategy Mr Dónall Ó Cualáin prepared a report on financial issues in the Garda College for the Garda Commissioner, containing legal advice from Head of Legal Affairs.
31 July 2015	Garda Commissioner wrote to the C&AG to confirm that she had disclosed all relevant information for the purposes of the C&AG's audit of the Appropriation Account for Vote 20 (An Garda Síochána) for the year ended 31 December 2014.
6 August 2015	Meeting of the expanded working group, referred to as the steering group.
1 September 2015	Mr Ruane, Head of Legal Affairs, sent a submission to the Attorney General seeking legal advice on Sportsfield and Templemore Golf Club, copying the Department of Justice and Equality.

30 September 2015	Meeting of the Garda Audit Committee. Mr Barrett's document was presented to the Committee by Mr Dunne under "Any Other Business".
1 October 2015	Mr Dunne and Mr Ruane met with a representative from the Department of Justice and Equality at the office of the Attorney General.
6 October 2015	The Department of Justice and Equality wrote to Mr Dunne regarding issues at the College.
10 February 2016	Meeting of the Audit Committee.
10 March 2016	Meeting of the Audit Committee.
29 March 2016	Deputy Commissioner Ó Cualáin wrote to Mr Kelly requesting that GIAS begin an audit of the Garda College finances.
25 May 2016	Meeting of the Audit Committee.
31 May 2016	C&AG was notified of financial issues in the Garda College and ongoing audit by Mr Kelly.
September 2016	First draft of Interim Audit report was circulated.
5 September 2016	Following notification by Mr Kelly of the ongoing audit, the C&AG signed off on the amendment to the 2015 Statement on Internal Financial Control.
December 2016	Meeting of the Audit Committee.
12 January 2017	First meeting of the steering group assigned to oversee the implementation of the Interim Audit report's recommendations.
March 2017	Final draft of Interim Audit report was published.
23 March 2017	Meeting of the Audit Committee.
29 March 2017	Revenue Commissioners were notified of the intention to make an unprompted qualifying disclosure for all tax heads in respect of 5 College-related entities.
19 June 2017	Mr Kelly submitted draft audit report on EU Funded Training Programmes/Projects to the Garda Commissioner.
27 June 2017	Garda Audit Committee met to discuss draft audit report on EU Funded Training Programmes/Projects.

2016-2017 AUDIT PROCESS

69. The GIAS internal audit commenced in March 2016. In September 2016 the first draft of the Interim Audit report was circulated. Mr Kelly provided various parties with sections of the draft report that were relevant to them and sought their observations with a view to finalising the report.
70. The Garda Commissioner informed the Committee that a draft of the Interim Audit report was sent to the Minister for Justice and Equality in September 2016.

REACTION TO THE INTERIM AUDIT REPORT FIRST DRAFT

71. On the 16 September 2016, the then Chief Administrative Officer (CAO) wrote to Mr Kelly stating that he believed that the sections of the draft report he had been given to review misconstrued his actions and did not convey the full range of actions he took to address financial issues in the College.
72. On the 13 October 2016, the Executive Director of Finance wrote to Mr Kelly regarding the draft interim report, stating his belief that facts had been omitted regarding what had been done to close bank accounts and liquidate assets. He stated in his letter that *“the report is designed to paint a picture that no longer exists and is raising a level of concern in the Audit Committee that is not warranted.”*
73. On the 25 October 2016, the then Chair of the Garda Audit Committee Mr Michael Howard wrote to the Garda Commissioner expressing the Audit Committee’s support for the first draft of the Interim Audit Report.
74. In his letter of the 25 October 2016, Mr Howard expressed surprise and concern on behalf of the Garda Audit Committee at the extent of non-compliant arrangements within the Garda College outlined in the first draft of the Interim Audit report. He emphasised his belief that immediate action needed to be taken to rectify the situation, and that it was not necessary to wait until the publication of the final version of the Interim Audit report to begin to act upon the findings.
75. On the 20 February 2017, the Executive Director of Finance wrote to Mr Kelly outlining a number of remaining objections to the final draft of the Interim Audit Report. The letter

concluded with a request that a final review and quality control of the Interim Audit Report be carried out by the Chairman of the Garda Audit Committee or, failing that, the Head of Internal Audit of the Department of Justice and Equality.

76. Mr Howard wrote to the Executive Director of Finance on the 14 March 2017 stating his opinion that the Director's objections to the Interim Audit Report were couched in "*terms that seem incompatible with both the independent status of Internal Audit and the independent status and supervisory role of the Audit Committee. The Public Financial Procedures require that internal audit units should operate freely and objectively and state clearly that the internal audit process should be supported by management*" (Mr Howard's emphasis)".

Conclusion

77. The Committee is of the opinion that the correspondence from 2016 and 2017 in relation to the first draft of the Interim Audit Report is an example of an unwillingness to address the significant financial issues for reasons of reputation.

INTERIM AUDIT REPORT

78. The final draft of the Interim Audit report was published in March 2017, and contained 19 main findings and recommendations relating to financial issues in the Garda College. The full list of the 19 recommendations as outlined in the Interim Audit report is included in Table 5.
79. The Report outlined that "*the issues identified in this report are serious and present considerable risk to the organisation and should be dealt with in an open and transparent manner*".
80. The Garda Commissioner noted in oral evidence to the Committee that the practices identified in the Interim Audit report were unacceptable and that all of the recommendations were fully accepted immediately and that implementation is actively under way. The Garda Commissioner also noted that implementation of the report's recommendations began in September 2016.

IMPLEMENTATION PLAN AND STEERING GROUP

81. In response to the draft Interim Audit report, an implementation steering group was set up in December 2016 and an implementation plan was established. The Committee was also informed that an Assistant Commissioner has been tasked with investigating whether any criminal matters arise from the findings of the Interim Audit report. However, the Committee has not yet received any information regarding this investigation.
82. An implementation steering group was appointed to oversee the progress of implementing the recommendations of the interim audit report. The implementation steering group includes representation from the Department of Justice and Equality. The first meeting of the implementation steering group was held in 12 January 2017.
83. The Committee received a copy of the steering group's implementation plan dated 23 May 2017 and a progress report dated 28 April 2017 from AGS as part of documentary evidence in May 2017. The implementation plan outlined each recommendation, with the status of each as of 23 May 2017.
84. The implementation plan given to the Committee showed that five recommendations had been implemented as of May 2017. However, the Committee does not accept that the information provided in the implementation plan and the progress report supports the conclusion that recommendation 1 has been completed as stated.

Conclusion

85. The Committee is of the opinion that recommendation number 1 in the Garda College Implementation plan has not been implemented as it is dependent on all the other recommendations being completed.
86. It is the view of the Committee that as of the 23 May 2017, only 4 of the 19 recommendations in the Garda College Implementation plan can be considered completed. It is the Committee's opinion that the progress to date is unacceptable.

Table 3: Recommendations outlined in the Interim Audit report, with implementation status as of 23 May 2017

	Recommendation	Status as of 23 May 2017 as per AGS	Committee view
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.	Completed	Not completed
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 open and transparent manner.	Completed	Completed
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	Completed
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 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.	Partially completed	Not completed
5	The Garda College should engage with the Institute of Public Administration (or other service provider) 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	Partially completed	Not completed

	Recommendation	Status as of 23 May 2017 as per AGS	Committee view
	equivalent grades.		
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 adequate controls are in place.	Partially completed	Not completed
7	All revenue from the 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.	In progress	Not completed
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.	In progress	Not completed
9	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	Partially completed	Not completed
10	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	In progress	Not completed
11	All land and buildings should be transferred to the control of the Office of Public Works (OPW)	In progress	Not completed
12	The status of the Restaurant employees should be considered by Garda HRM and Legal Affairs Section. This is not an area where	In progress	Not completed

	Recommendation	Status as of 23 May 2017 as per AGS	Committee view
	GIAS would have competence to offer advice.		
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.	In progress	Not confirmed completed as of July 2017
14	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.	Completed	Completed
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.	In progress	Not completed
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.	Partially completed	Not completed
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	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.	In progress	Not completed
19	Further auditing is required particularly in the period 2002-2008 and 2009-2016	In progress	Not completed

87. The minutes of the seven implementation steering group meetings between 12 January 2017 and 19 April 2017 were provided to the Committee. These detailed minutes list the actions taken by the steering group, including;
- (i) procuring external accounting expertise;
 - (ii) seeking legal advice;
 - (iii) appointing an interim principal administrator to the College;
 - (iv) meeting with the Policing Authority regarding staffing requirements;
 - (v) engaging with the OPW regarding Dromard farm.

88. The implementation plan also included a list of outstanding issues as of the 5 May 2017, which included:
- (i) HR issues; resourcing for recruitment (especially operational and administrative staff), the current lack of a health and safety officer;
 - (ii) Financial issues; awaiting bar accounts from bar manager and external accountants; and
 - (iii) Legal issues; discuss the legality of the Restaurant Account with Finance, legal advice regarding status of restaurant employees.
89. The initial deadline for the completion of the implementation plan was the end of June 2017. However, the Garda Commissioner informed the Committee at the meeting of the 20 June 2017 that the target date has been revised, due to the ongoing processes of seeking advices. The Committee has been informed that the revised deadline for implementation is the end of 2017.
90. Once the Interim Audit report was published, the Minister for Justice and Equality tasked the Policing Authority with overseeing the implementation of its recommendations. The Chairperson of the Policing Authority, Ms Josephine Feehily, informed the Committee that this process is ongoing and that the Policing Authority will produce its first quarterly report on the matter by the end of July 2017.
91. As of the 12 July 2017, the Committee has not received any further information on the status of recommendations or an updated implementation plan. The Committee awaits further update on the implementation plan, and the first quarterly report on implementation from the Policing Authority.

Conclusion

92. The Committee notes that according to the implementation plan of 23 May 2017, only five of the Interim Audit report's 19 recommendations have been fully implemented. It is the view of the Committee that considering the Garda Commissioner's statement that implementation of the Interim Audit report's recommendations began in September 2016, and that the steering group was established in January 2017, a greater degree of progress on the implementation plan should have been made at this stage.
93. The Committee recommends that the Implementation Plan for the Interim Audit report be prioritised within the organisation and carried out fully without further delay, adhering to the stated completion date of 31 December 2017.

FINANCIAL ISSUES HIGHLIGHTED IN INTERIM AUDIT REPORT

94. A number of financial issues at the Garda College, highlighted in the Interim Audit report, span decades and in some instances the practices and processes that gave rise to these issues or allowed them to occur have remained in place up to the present day. This section summarises some of the key issues which were of most concern to the Committee.

OVERVIEW OF KEY ACCOUNTS

95. The Committee received a note from AGS in July 2017 regarding the current status of bank accounts relating to the Garda College. The note listed five open bank accounts relating to the Garda College:

Table 4: Overview of bank accounts associated with the Garda College, confirmed open as of July 2017

Account	Main Purpose of Account	Other Uses of Account	Status as of July 2017
Garda College Imprest	To pay for general college expenses	The audit found that there was reasonable assurance that this account is managed to a high standard and is compliant with Garda Finance Code	Open
Garda College Restaurant	To pay Food Suppliers and Staff Salaries	The account was used to process a variety of non-routine expenditure items and lodgements.	Open
Garda College Shop	To pay Shop Suppliers and Staff Salaries	None identified / no information provided	Open
EU Central Garda Fund Public Dep	To receive funds from EU Funded Projects or CEPOL	None identified / no information provided	Open
Garda College International Training (CEPOL)	Management of EU funded project	None identified / no information provided	Open

96. The table below provides an overview of other key bank and credit union accounts associated with the Garda College, as outlined in the Interim Audit report, which audited accounts up to March 2016. All bank accounts related to the Garda College found by GIAS in the course of the internal audit are listed in Appendix 1 of the Interim Audit report.

Table 5: Overview of Key Accounts as outlined in Interim Audit report

Account	Main Purpose of Account	Other Uses of Account	Status as of March 2016
Garda College Bar (Bank)	To run the Garda College Bar	According to the Interim Audit report, no accounts had been completed or audited for the Bar since 2009, when they were done by an external accountancy firm	The Implementation Plan (discussed later in report) outlined that direction had been given to close the Bar Account and transfer the balance to the Restaurant Account, but as of May 2017 this had not been completed
Garda College Bar (Credit Union)	The purpose of this account is unclear to the Committee	The Bar account held in the Credit Union was used to transfer money into the Garda Restaurant bank account	Open
Sportsfield	To fund the Sportsfield company	This account was closed in 2009 following a review by the then Chief Superintendent	Closed
Laundry	To cover the cost of laundry services for recruits attending the college	According to the 2008 Financial Directorate report, this account was used to process “disallowable” payments, including entertainment, sporting expenses, bonuses, and accommodation costs for students on courses.	Closed

GARDA COLLEGE RESTAURANT ACCOUNT

97. The Garda College Restaurant Account is used to run the restaurant, but was also used to receive the *per capita* student stipend, allocated from the Garda Vote. It was found that historically when this stipend generated a surplus, the accumulated income was not included in the Appropriation account. Instead it was mixed with the restaurant’s other income and utilised for other functions of the Garda College, including the Sportsfield Company and investment accounts. It is stated in the Interim Audit report that “*this arrangement meant that*

public funding for the upkeep of students became private funding by passing it through the College restaurant and Shop with the presumption that these were private entities”.

98. The internal audit found that there were three funding sources going into the Garda Restaurant Account; reimbursement from the Garda Vote, cash lodgements from till receipts and non-restaurant funding. Non-restaurant funding between 2009 and 2015 totalled €2,785,229, and included payments from the Garda College Bar Account (Credit Union), income from the leasing of Dromard House, and income from investments and shares.
99. The internal audit found that the Garda College Restaurant Account had a total expenditure of €6,492,559 between 2009 and 2015. Of this, 43% was spent on staff wages, 38% on food provisions and 19% was spent on miscellaneous expenses.
100. The Committee understands that, in examining miscellaneous expenses from the Garda Restaurant Account, GIAS audited a sample of non restaurant payments between 2009 and 2015. It was found that while the majority of miscellaneous expenses incurred and payments made were for non-routine restaurant expenditure, a significant number of payments related to other types of expenditures in the Garda College. This expenditure included expenses relating to Sportsfield, Dromard Farm, and utilities and maintenance in the Garda College.

Conclusion

101. The Committee view the operation of the Garda College Restaurant Account in the manner outlined in the Interim Audit report as unacceptable. The Committee endorses the Interim Audit report’s recommendation that all revenue from the Garda Restaurant, Shop and Bar be brought into the Garda Vote.
102. Mr Pat McCabe, Superintendent in the Garda College, informed the Committee in oral evidence that a new system of funding students was introduced for the recruits who entered the College in September 2014. Instead of the *per capita* stipend system which was previously in place, which led to the generation of excess income, there is now an imprest based approach, based on the costs of running the restaurant.
103. The Committee has requested a detailed note from the current CAO regarding the details of this funding model. On 10 July 2017, a reply was received stating the following regarding the funding model for the Garda College;

“Since the publication of the Interim Audit Report in September 2016, significant changes have been made to the income and expenditure arrangements in the College... An Garda Síochána has recently met with the Department of Justice and Equality to discuss the development of a new funding model for the College so that full funding for the College would be provided through the Garda Vote. It is anticipated that this would be considered as part of this year’s estimates process and that the new model would be in operation from January 2018.”

104. The Committee is not satisfied that this statement clarifies the system currently in operation. This Committee recommends that this matter be fully resolved in time for preparation of the 2018 estimates. It is the intention of the Committee to return to this matter.
105. The Committee received a statement from AGS on the 26 June 2017 stating that it had “become aware” of Aviva shares held in the name of “Garda Mess Committee”, the Garda College Restaurant, worth €24,000. The statement further outlined that the shares will be sold and the income will be returned to the State, and that financial investments will be a priority in the ongoing audit of the Garda College finances.

Conclusion

106. The Committee view the fact that AGS only became aware of shareholdings recently as an indication of inadequate financial controls. The Committee recommends that the money be returned to the Exchequer as a matter of priority and expects to receive confirmation when this has been done.

BAR ACCOUNT IN ST RAPHAEL’S GARDA CREDIT UNION

107. Two accounts held by the Garda College in St Raphael’s Garda Credit Union were highlighted during the audit, a Bar account and a Restaurant Account. It was outlined in the Interim Audit report that between 2009 and 2012, substantial amounts of money, a total of €420,000 over five instalments, were transferred from the Garda College Bar Account held in St Raphael’s Credit Union to the Garda College Restaurant bank account.
108. The Interim Audit report stated that GIAS questioned whether the State was best served by these transactions, or if AGS financial resources would have been better utilised by making cuts to the operation of the Garda College Restaurant and Shop during the period of reduced activity in the Garda College.

109. It is unclear to the Committee as to the purpose of the Garda College Restaurant and the Garda College Bar holding both credit union accounts and bank accounts.
110. The Committee notes its concerns regarding the transparency of the Garda Credit Union in relation to the use of the Garda Credit Union Bar Account. The Committee has written to the Central Bank of Ireland requesting information on any investigations which have been carried out into the Garda Credit Union, and is currently awaiting a reply.
111. In correspondence to the Committee on the 5 and 12 July 2017, Mr Kelly noted that he was initially not given access to the Garda College accounts held in St Raphael's Credit Union. As of the 12 July, Mr Kelly has been provided with access to two accounts but is still awaiting access to "at least one" other account held in St Raphael's Credit Union.

Conclusion

112. The Committee is of the opinion that transferring large amounts of money from the Bar Account to the Garda College Restaurant Account in order to supplement the Garda College Restaurant was irregular and unacceptable.
113. The Committee questions the appropriateness of the Garda College Bar and Restaurant holding credit union accounts. This is a matter which the Committee may explore further.
114. The Committee notes that access to credit union accounts was only provided to Mr Kelly as recently as 12 July 2017. It is the view of the Committee that this is an indication of the difficulty GIAS continues to face in carrying out its work.

SPORTSFIELD CO LTD

115. Sportsfield Co Ltd is a company limited by guarantee which was established in 1993 to develop sports facilities for the Garda College. The company was set up following the recommendations of the Walsh Report in the late 1980s. Documentary evidence available to the Committee indicates that on 1 April 2010 the Revenue Commissioners granted the company an exemption for Games/Sports bodies in respect of Income Tax, Corporation Tax and Dividend Withholding Tax.

116. The money which was used to develop Sportsfield's assets was transferred from the Garda Restaurant Account.
117. The Interim Audit report recommended that the company be wound up and its assets taken into State control. The Committee notes that as part of the Implementation Plan for the Interim Audit Report, this process is expected to be completed by the end of 2017.
118. Assistant Commissioner Anne Marie McMahon, a director of Sportsfield, informed the Committee at the meeting of the 14 June 2017 that she had retroactively made a declaration to the Standards in Public Office Commission regarding her directorship of Sportsfield. She stated that she had been advised previously that she did not need to make a declaration as the directorship was part of her role within AGS and she did not gain personally from the role.
119. As of 2015, Sportsfield's other directors were also serving senior Gardaí, which, in the opinion of the Committee, presents issues under the Ethics in Public Office Acts. Ethics in Public Office legislation requires office holders in the public service over a certain grade or rank to make an annual declaration of interests, including any company directorships held. The Committee has decided to bring issues potentially arising to the attention of the Standards in Public Office Commission for whatever action it may think fit.

INTEREST ON EU FUNDS

120. Four bank accounts associated with the European Union Agency for Law Enforcement Training (CEPOL) or other EU funded Projects were found in the course of the audit, two current and two deposit accounts. It was found that these accounts had accumulated €15,964 in interest, despite European Financial Controls stating that member states cannot benefit from interest payments on European funds.
121. The Interim Audit report recommended that *"the 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."*
122. The Committee requested information from AGS regarding the current status of the interest received. A brief note was sent on the 5 July 2017, which stated that:-

“The Head of the Garda Internal Audit is satisfied that under the funding rules applicable at the time the money was provided such interest payments are not allowable and should be repaid to the European Community and the Irish Exchequer in the proportion to which the funding was provided.”

Conclusion

123. The Committee is of the opinion that the note provided by AGS regarding interest accumulated from EU funds does not provide sufficient information or clear assurance as to whether or when the sums owing to the EU have been or will be repaid. The Committee will request further information. The Committee is of the view that any outstanding money in respect of interest accumulated on European Funds should be repaid without delay.

AUTHORITY FOR AND NUMBER OF BANK ACCOUNTS

124. In relation to bank accounts held by AGS, Section 29 (1)(b) of the An Garda Síochána Act 2005 provides that the Garda Commissioner may, *“with the prior consent of the Minister and the Minister for Finance, operate in the State or elsewhere bank accounts of any description”*.
125. The Interim Audit report noted that there were 50 bank accounts connected to the College between 1 January 2009 and 31 March 2016. This has since been reduced to five. The Committee has received no evidence to suggest that sanction was sought from the Minister for Justice and Equality to open or operate these accounts.
126. The Interim Audit report recommended that the number of bank accounts be reduced to just one College Imprest Account, and sanction then be sought to open a Garda College Restaurant Imprest account. The two accounts should then be subject to monthly reports to the Finance Directorate.

Conclusion

127. The Committee is of the view that satisfactory evidence has not been presented to date to show that consent had been received for the opening or operation of bank accounts by AGS as required by Section 29(1)(b) of the An Garda Síochána Act 2005. It is the intention of the Committee to pursue this matter further.

DROMARD FARM

128. It was found in the course of the audit that between 2009 and 2013, rental income was collected by AGS in respect of land on Dromard Farm in Templemore, which was owned by the Office of Public Works (OPW).
129. The land was purchased in 2006 to develop the Garda College, but was subsequently leased by the OPW to local farmers. In 2008, it was decided by the OPW not to progress the land's development as part of the College due to the economic downturn.
130. From 2009 to 2013, AGS took over the lease to the land and collected rent in respect of it, totalling €124,903. According to the Interim Audit report, the OPW as owners of the land were entitled to any moneys derived from it. During the period of 2009 to 2013, the monies collected from the lease of this land were deposited to the Garda College Restaurant Account.
131. The Committee notes that the An Garda Síochána Act 2005, section 29(3) states that "*The power conferred by subsection (1)(a) does not include the power to enter into a contract relating to land or an interest in land*".
132. In correspondence to the Committee, the Chairman of the OPW stated that the Office does not have any records of an agreement regarding the letting of the land over this period. He noted that the situation which arose was due to an administrative oversight.
133. As of the 5 July 2017, it was confirmed by AGS that the full payment, totalling €131,260.80, would be forwarded to the OPW by the AGS Finance and Services Directorate on 6 July 2017.

Conclusion

134. The Garda College was leasing land provided to it by the OPW for its use. It is the opinion of the Committee that there was a serious failure by the OPW to adequately monitor and control the use of such land for which it is ultimately responsible. This highlights a very worrying weakness in the management of state assets.
135. The Committee notes that the funds to be paid to the OPW for the lease of Dromard Farm will be taken from the Garda Vote, which as a result may impact Garda Services.

TAX COMPLIANCE

136. The Committee was informed by the CAO in his oral evidence that there are five tax numbers for AGS; one each for An Garda Síochána, Garda College Sportsfield Company Ltd, Garda College Restaurant, Garda College Shop and the Garda College Bar.

137. An unprompted disclosure was made by AGS to the Revenue Commissioners which covered the five tax numbers in March 2017, on receipt of the Interim Audit report. The Chief Administrative Officer, Mr Joseph Nugent, noted in oral evidence at the meeting of the 31 May 2017 that discussions are ongoing with the Revenue Commissioners regarding four of the five tax numbers. The Garda Commissioner informed the Committee at their meeting of the 20 June 2017 that these discussions with the Revenue Commissioners are still in progress. As of the publication of this report, they have not yet concluded.

138. On 20 June 2017, the Committee was made aware of correspondence between AGS Executive Director of Finance and Services Mr Michael Culhane, Mr Eugene Banks of the Department of Justice and Equality and the accountancy firm PricewaterhouseCoopers (PwC) regarding the tax status of the Garda College. The correspondence dates from April to July 2010. In the letters, reference is made to the possibility of attaining charitable status for the Garda College and how this could affect the College's tax liability. The Committee has requested further information regarding this issue, but has not yet received a response.

2006-2015 BACKGROUND

139. The Interim Audit report suggests that significant issues had been identified at least as far back as 2006, based on an audit conducted of Garda College accounts at that time. The audit commenced in 2006 was not completed. Key financial reports were subsequently completed in 2008, 2010 and 2011.
140. The Committee notes that activity was significantly reduced in the Garda College between 2011 and 2014 due to a moratorium on recruitment.

2008-2011 PREVIOUS FINANCIAL REPORTS

141. The 2008 and 2010 reports are key documents in establishing the background to the issues outlined in the Interim Audit report.
142. The 2008 and 2010 reports highlighted and outlined a number of shortcomings in financial procedures at the Garda College, along with recommendations for improving practices. However, not all of the recommendations were accepted or implemented.
143. The Garda Commissioner stated in oral evidence to the Committee that it is “difficult to identify” what happened in the period between the 2008 and 2010 reports, and why recommendations have not been implemented.

2008 FINANCE DIRECTORATE REPORT

144. In April 2008 an examination was conducted by Mr Barry McGee of the Finance Directorate, at the request of the Executive Director of Finance and Services, Mr Culhane.
145. The resulting report highlighted significant issues with financial management, governance and public financial procedural compliance of the following organisations within the Garda College; the Garda College Restaurant, Garda College Shop, Sportsfield Ltd, Garda College Sports and Social Club and the Garda College Golf and Leisure Club.
146. The 2008 report came to the conclusions that “*the amount of organisations, sub-committees and bank accounts being operated from the Garda College creates an environment whereby it is difficult to implement the proper controls*” and that “*these organisations and entities have*

been operating outside of governmental accounting regulations and public financial procedures”.

147. Among the concerns outlined were the levels of investments built up by the shop and restaurant, the tax status of the shop, and the fact that the shop and restaurant accounts being used to fund other aspects of the College. It was noted that the College Restaurant Account was *“being used as a financing body as a source of funds to procure or develop certain aspects of the operations of the Garda College”.*
148. The Sportsfield Company was also listed as a concern in terms of governance and financial control, noting that *“the method of setting up a company to develop such facilities means that the ability to apply Governmental financial practice is negated.”*
149. There were also concerns regarding the Laundry Account. This account was set up to take in 20c per day per student to pay for laundry services. This money was transferred from the Restaurant Account. However, according to the report, the Laundry account was also being used to process other “disallowable” payments, including receipts in respect of courses funded through CEPOL.
150. The report concluded with 12 recommendations to address the outstanding issues; including reducing cash and investments held by the college restaurant and shop, assigning an accountant to ensure proper systems of financial control, deregistering and liquidating Sportsfield and closing the Laundry Account.
151. In a letter on 8 May 2008 to the then CAO, the then Garda Commissioner stated that the issues raised in this report *“need to be regularised as a matter of urgency”*. He noted his agreement with recommendations 1-6 as outlined in the report, and he instructed that steps should be taken as a matter of urgency to implement those recommendations.
152. In 2008 the then CAO wrote to the then Garda Commissioner stating that the report should be brought to the attention of the Garda Audit Committee and the C&AG, and that the Finance Directorate should be authorised to carry out an audit. However, the report was not brought to the attention of the latter parties and an audit was not carried out at that time.

153. According to the Interim Audit report, of the recommendations made in the 2008 report only two were implemented. The Interim Audit report also noted that the 2008 report was not shared with GIAS.

Conclusions

154. It is the view of the Committee that in 2008 no reasonable effort was made to rectify financial issues in the Garda College, and that full implementation of the 2008 report was not followed through.
155. It is the view of the Committee that the Garda Audit Committee and GIAS should have been informed in 2008 of the financial issues highlighted in the Finance Directorate's report.
156. It is the view of the Committee that the findings of the Finance Directorate's 2008 report were of sufficient gravity to inform the C&AG, and that he should have been informed of the financial issues in the Garda College at that stage.

2009 GIAS AUDIT

157. In the Interim Audit report, Mr Kelly noted that GIAS had sought to conduct an audit of the financial controls in 2009. He was told at that time that a report was being written by the Finance Directorate regarding finances in the Garda College. As a result, GIAS's 2009 audit was suspended pending the outcome of the Finance Directorate's report. However, GIAS was not provided with a final version of the Finance Directorate's report.

2010 NOLAN REPORT

158. In 2010 Chief Superintendent Nolan wrote a report for the then CAO in relation to financial controls in the College. The report stated that some of the recommendations made in the 2008 report had not been accepted. The report also outlined actions which had been taken in response to other recommendations which had been accepted.
159. Chief Superintendent Nolan's report noted that some new processes had been put in place since the 2008 report, including an audit of all accounts either by a Superintendent or external

professional accountants and the closure of 13 bank accounts. It also stated that “*all payments from the College Restaurant to any other body or club has ceased*”.

160. In relation to surplus funds and investments, the 2010 report stated that the recommendation from the 2008 report to reduce cash and investments was not supported by independent legal advice. Instead, the 2010 report suggested that investments should dissolve on maturity and be utilised, and that any surplus should be “*used for the benefit of students and improvement to the Garda College infrastructure*”.
161. The report also outlined that the status of the Sportsfield company had been changed to a charitable organisation, based on advice provided by the Head of Legal Services.

Conclusion

162. The Committee notes that between 2008 and 2010 examinations of the Garda College’s accounts were carried out without the involvement of GIAS. It is the Committee’s view that GIAS should have been informed of these examinations, and that the decision not to do this is unacceptable.

2011 REPORT ON 2010 FINANCIAL CONTROLS

163. In the Interim Audit report Mr Kelly noted that while drafting GIAS’s 2011 report on financial controls operating in 2010, he had planned on including a paragraph which stated that as internal auditor he could provide no assurance in regard to financial controls with respect to the Garda College. Mr Kelly also noted in this draft paragraph, excerpt below, that GIAS became aware of serious issues of concern in 2008;

“GIAS can provide no assurance in regard to the financial controls in place in the Garda College Templemore or the expenditure of the College. In 2008 the Head of Internal Audit in the course of reviewing old audit files from the period prior to his commencement in June 2007 became aware of serious issues of concern emanating from a draft report dated from 2006...”

164. However, once this was brought to the attention of the Finance Directorate, Mr Kelly was provided with what appeared to him at the time to be sufficient assurance that the relevant issues were being addressed. Based on this assurance, he removed the paragraph from the final version of the report. In his oral evidence to the Committee, Mr Kelly noted that he now feels that this was a mistake on his part, and that he feels that he was “duped”.

Conclusions

165. It is the view of the Committee that within senior management of AGS there was a practice of containment and a reluctance to accept, bring to appropriate attention and implement the conclusions of the 2008 and 2010 reports.
166. It is the view of the Committee that given the nature of the issues raised in 2008 and 2010, it would have been more appropriate for GIAS to carry out the examinations than the Finance Directorate.
167. In relation to events regarding the 2009 audit and the 2011 report, the view of the Committee is that Mr Kelly's reasonable requests for information were not met promptly or at all and that he received inadequate cooperation.
168. It is the view of the Committee that in relation to the 2011 report, Mr Kelly was provided with assurances that matters in relation to financial control were being addressed, but that these assurances ultimately proved meaningless.
169. The Committee notes that the opinion outlined in 2011 in GIAS's draft report on 2010 Financial Controls, that no assurances could be provided as to financial controls in the Garda College, was also the audit opinion outlined in the Interim Audit report six years later in 2017.

2015-2016 KEY DOCUMENTS AND EVENTS

MR BARRETT'S SYNTHESIS DOCUMENT 2015

170. On 15 June 2015, Executive Director of Human Resources and People Development Mr John Barrett raised concerns about the Garda College budget within the wider Human Resources and People Development budget. This led to him querying a number of issues regarding the Garda College. This in turn resulted in the 2008 Finance Directorate Report and the 2010 Nolan report being brought to his attention.
171. On 24 June 2015 Mr Barrett expressed his concern to the then Chief Administrative Officer Mr Dunne that financial management issues which had been highlighted in 2008 and 2010 had not yet been rectified. At Mr Dunne's request, he prepared a synthesis document regarding the contents of the previous audit reports, which he submitted on 6 July 2015. According to a detailed chronology he provided to the Committee, Mr Barrett met with a number of office holders, including Head of Legal Services, in June and July 2015 in relation to the financial issues in the Garda College.
172. Mr Barrett prefaced his synthesis document by highlighting his concern at the lack of action taken since 2006, stating that the "*necessary standards of probity, transparency and reporting that AGS needs to adhere to seem compromised*". He went on to state his opinion that based on the issues he identified "*annual published accounts signed off by Accounting Officers since 2005 stand compromised*".

Conclusion

173. The Committee is of the view that the opinion expressed in Mr Barrett's synthesis document that a decade of annual published accounts could stand compromised was of sufficient gravity to warrant notifying the C&AG immediately.

27 JULY 2015 MEETING

174. The Garda Commissioner informed the Committee that she was first made aware of the issues raised in Mr Barrett's synthesis document on 27 July 2015. On this date Mr Barrett met with the Commissioner, along with two Deputy Commissioners and the then CAO, in the Garda College. Head of Legal Affairs, Mr Ken Ruane, was not present at this meeting.

175. There are conflicting accounts as to the duration of this meeting, and as to the detail of and the importance attached to what was discussed. The Committee understands that a number of issues were discussed at this meeting, including advice from the Head of Legal Affairs that all external stakeholders should be notified and that an audit should commence immediately.

ESTABLISHMENT OF THE WORKING GROUP

176. Following discussions with Mr Barrett, Mr Dunne formed a working group to gain a fuller understanding of the issues raised. The group comprised Mr Dunne, Mr Barrett and the Executive Director of Finance and Services, along with management from within the College. The group's first meeting was on 2 July 2015.
177. The Garda Commissioner stated in oral evidence that she had taken "decisive action" from the 27 July 2015 in establishing a steering group to identify and address the financial issues in the Garda College, and to inform all the relevant parties. The Garda Commissioner stated that she perceived the working group Mr Dunne had established in early July 2015 and the steering group to be two separate groups.
178. However, it is the Committee's view that as the steering group comprised the same members as the working group with the addition of the Deputy Commissioner for Strategy and Change Management, the Head of Legal Affairs, and later a nominee from the Department of Justice and Equality, the steering group can be seen as an expansion of the working group, rather than a separate group.
179. The first meeting of the expanded group/the steering group was held on 6 August 2015. However, the Department of Justice and Equality was not requested to put forward a nominee for the steering group until 2 October 2015. An Assistant Principal Officer from the Department was put forward as a nominee and he only attended his first meeting of the steering group on the 11 December 2015.

Conclusion

180. The Garda Commissioner stated that she took "decisive action" when informed of the financial issues in the Garda College in July 2015 by establishing a steering group. However, the Committee is satisfied that a working group already existed and it is the view of the Committee that expanding an already existing group did not constitute decisive action, especially given that the membership of this group was not completed until

December 2015 when the Department of Justice and Equality representative joined the group.

181. The Committee is of the view that the delay in inviting the Department of Justice and Equality to sit on the steering group does not support the Garda Commissioner's contention that she took decisive action.

LEGAL ADVICE

182. Deputy Commissioner Ó Cualáin prepared a report for the Garda Commissioner on 28 July 2015, containing legal advice he had received from the Head of Legal Affairs on 24 July 2015.
183. The Garda Commissioner has advised the Committee that client confidentiality and privilege attaches to legal advice contained in this communication, and in exercising this privilege she declined to share this information with the Committee.
184. However the Garda Commissioner did indicate in oral evidence to the Committee that the document included the "*opinion that [the matter] may warrant a report under section 41*". In this context, the Committee notes that it would have been of assistance to have sight of the full information contained in this communication.

Note

185. Section 41 of the An Garda Síochána Act 2005 states the following:

41.— (1) The Garda Commissioner shall keep the Minister and the Secretary General of the Department of Justice, Equality and Law Reform fully informed of the following:

(a) matters relating to significant developments concerning—

- (i) the preservation of peace and public order in the State,
- (ii) the protection of life and property in the State, and
- (iii) the protection of the security of the State;

(b) significant developments that might reasonably be expected to affect adversely public confidence in the Garda Síochána;

- (c) matters relevant to the accountability of the Government to the Houses of the Oireachtas;
- (d) any other matters that, in the Commissioner's opinion, should be brought to the Minister's attention.

Section 41(2) of the Act states that;

"Whenever required by the Minister, the Garda Commissioner shall submit to the Minister a report on any matters connected with the policing or security of the State or the performance of the Commissioner's other functions that may be specified in the requirement".

186. The Garda Commissioner did not make a Section 41 disclosure to the Minister for Justice and Equality in July 2015. The Garda Commissioner informed the Committee that instead she ensured that a representative from the Department of Justice and Equality was included in the steering group. However, the Committee notes that a nominee from the Department of Justice and Equality was not sought until October 2015, and did not attend their first meeting until December 2015.

Conclusion

187. It is the view of the Committee that there were grounds to inform the Minister for Justice and Equality under Section 41 of the Garda Síochána Act 2005 in July 2015. The Committee is of the opinion that a declaration should have been made.

THE GARDA AUDIT COMMITTEE

188. The Garda Audit Committee is an independent committee established to advise the Garda Commissioner on financial and governance issues. Its role also includes oversight and support of GIAS. The Garda Audit Committee comprises five members, four external members and one deputy commissioner. External members are appointed by the Policing Authority.
189. Mr Barrett stated to the Committee that he had compiled a synthesis document in early July 2015 with the purpose of the information being brought before the Garda Audit Committee on

the 15 July 2015. However, it was not presented to the Garda Audit Committee until the next meeting on 30 September 2015. At this meeting the concerns raised by Mr Barrett were discussed under “Any Other Business”. It was also raised again under “Any Other Business” at the 9 December 2015 meeting of the Garda Audit Committee.

190. Mr Dunne informed the Committee that he did not raise the issues outlined in Mr Barrett’s document at the 15 July 2015 meeting as he felt that he did not have sufficient information at that time and wanted to gather further evidence before bringing it before the Garda Audit Committee.
191. There was conflicting evidence presented to the Committee as to how the information in Mr Barrett’s document was presented to the Garda Audit Committee on 30 September 2015 and the importance attached to it. Mr Michael Howard, then Chairperson of the Audit Committee, stated to the Committee that there was a brief oral presentation at the end of the meeting, while Mr Dunne stated that it was discussed at length. The Committee has requested contemporaneous notes of this meeting, which have not yet been provided.
192. According to the minutes of this meeting, the issues were discussed in significant detail under “Any Other Business”, with the CAO stating that any legal issues, and the situation regarding accounts, land ownership and the Sportsfield company, would need to be examined and clarified before an audit could be carried out.
193. However, Mr Howard informed the Committee that he did not come away from the Garda Audit Committee meeting of the 30 September with an impression of the seriousness of the issues as would subsequently emerge. Mr Howard informed the Committee in his oral evidence that he did not become fully aware of the extent of the financial issues in the Garda College until June 2016, at which time he was briefed by Mr Barrett.

Conclusion

194. The Garda Audit Committee was not informed for two months after the Commissioner was made aware of the issues, despite there being a meeting of the Audit Committee in July 2015. It is the view of the Committee that given the seriousness of the issues, the delay in raising the matter and manner in which the issue was raised was not acceptable.
195. The Committee notes that the financial issues in the Garda College were not an agenda item at the 30 September 2015 Garda Audit Committee meeting, nor at the subsequent

meeting of 9 December 2015. It is the opinion of the Committee that financial issues in the Garda College should have been discussed as a main item and that raising them under “Any Other Business” represented a failure to treat these issues with due gravity.

THE COMPTROLLER AND AUDITOR GENERAL (C&AG)

196. Mr Dunne stated to the Committee that he did not notify the C&AG of the issues at the Garda College after the September 2015 meeting of the Garda Audit Committee as he judged that it would be better to wait until he had more information. The Garda Commissioner also stated in oral evidence that at the time she felt it better to gather all of the relevant information before informing the C&AG. The Garda Commissioner informed the Committee that she had “entrusted” the responsibility of collecting information and informing relevant external parties to the steering group.
197. The C&AG stated to the Committee that he would have expected to have been informed of the financial issues in the Garda College as soon as any concern was raised, even if only partial information was available.
198. Despite being informed of the financial issues on or before the 27 July 2015, the Garda Commissioner wrote to the C&AG on the 31 July 2015 to confirm that, as Accounting Officer, she had disclosed all relevant information for the purposes of the C&AG’s audit of the Appropriation Account for Vote 20 (An Garda Síochána) for the year ended 31 December 2014.

Note

199. Accounting Officers in public sector organisations which receive voted funds are required to prepare an annual account of all receipts and expenditures in relation to their Vote, which is referred to as an Appropriation Account, for the C&AG.
200. Accounting Officers are also required to present an annual Statement of Internal Financial Control to the C&AG along with the Appropriation Account. The Statement of Internal Financial control is a descriptive statement about the internal financial control system in an organisation. The Department of Public Expenditure and Reform has published a template for this document. Since 2014, the Department of Public Expenditure and Reform circular

on Appropriation Accounts has specified that the Statement of Internal Financial Control should outline any significant financial risks relevant to the Vote.

Conclusion

201. It is the view of the Committee that as the Garda Commissioner had been informed of the financial issues in the Garda College on or before 27 July 2015, the assertion made to the C&AG on 31 July 2015 that all relevant information had been disclosed was not accurate and therefore not acceptable.

202. The C&AG's office was later notified of the financial issues in the Garda College in May 2016 by Mr Kelly during the course of his audit of the Garda College finances.

203. Once notified of the ongoing audit, the Garda Commissioner was requested by the C&AG to amend the 2015 Statement on Internal Financial Control for Vote 20 to disclose the non-compliance with corporate governance standards, and to advise that an investigation was ongoing. The request was complied with and the C&AG signed off on the audit on 5 September 2016.

Conclusion

204. The C&AG was informed of the financial issues at the Garda College ten months after the Garda Commissioner was first informed, and was not informed by the Accounting Officer. It is the view of the Committee that this delay was unacceptable.

205. The following paragraph was added to the 2015 Statement on Internal Financial Control for Vote 20;

"A number of issues associated with the provision of ancillary services in the Garda College, Templemore, have been identified which are not in compliance with current public standard corporate governance procedures. A draft internal audit report has made a number of recommendations to ensure compliance with the Public Financial Procedures which will be incorporated into any action plan to address these issues."

206. The Committee notes that the 2015 Statement on Internal Financial Control for Vote 20 which was presented to the Committee contained the Garda Commissioner's signature dated the 31

March 2016. This is despite an additional paragraph being added in September 2016. The C&AG informed the Committee that this was an administrative oversight in his office, and that the Garda Commissioner did in fact sign a revised statement on 16 September 2016, which was reviewed by the C&AG on the 23 September 2016.

Conclusion

207. The Committee is of the opinion that no financial statements and related documents presented to the Oireachtas should have additional information added after their published sign-off date.

THE DEPARTMENT OF JUSTICE AND EQUALITY

208. The Secretary General of the Department of Justice and Equality informed the Committee that the Department was first notified of financial issues at the Garda College on 1 September 2015. On this date, the Head of Legal Affairs Mr Ken Ruane copied the Department on an email to the Attorney General seeking legal advice on Sportsfield and the Templemore Golf Club.
209. There was a brief meeting between a Departmental representative, Mr Ruane and Mr Dunne on 1 October 2015 at the Attorney General's Office, which was followed by a letter from Ms Anne Barry, Principal Officer in the Department of Justice and Equality, to Mr Dunne on 6 October 2015.
210. In a letter dated 6 October 2015, the Department expressed concern over the issues raised in the Garda College. The view of the Department was that a thorough investigation was needed, involving the Garda Audit Committee. It was noted that a further meeting to discuss the issues should be arranged as soon as possible.
211. The Secretary General of the Department of Justice and Equality was the Accounting Officer of AGS until 2006, a period which included the establishment of the Garda College and the founding of the Sportsfield Company. The Garda Commissioner was made Accounting Officer of AGS under the An Garda Síochána Act 2005. The Committee requested information regarding the handover of the Accounting Officer duties from the Department to AGS. The

response received is not addressed in this report but may be further considered by the Committee.

212. When asked by the Committee whether the Department was aware of the financial practices in Templemore, the current Secretary General of the Department of Justice and Equality, Mr Noel Waters, stated that it is “*reasonable to assume that the arrangements were known to the Department. As also advised to the Committee, the Department has not located any records itself to indicate that it had knowledge prior to September 2015 that these arrangements were potentially problematic.*”
213. In his oral evidence to the Committee, Mr Waters described the funding model which allowed the restaurant surplus to be used to develop the Garda College as “a grey area for us”. He stated that the Department was seeking legal advice on the matter from the Attorney General.
214. Mr Waters informed the Committee that governance arrangements are in place between the Department and AGS, which include regular monthly meetings.
215. The Committee notes that the Department of Justice and Equality was aware of the financial issues in the Garda College since September 2015 and represented on the Steering group from December 2015. The Committee also notes that the steering group, despite being given the remit to inform all relevant parties, did not inform the Garda Audit Committee of the financial issues in the Garda College. The Committee is not aware of any evidence that the Department requested or insisted that the Garda Audit Committee be informed by the steering group.

Conclusions

216. It is the Committee’s view that the Department of Justice and Equality’s lack of records on the financial arrangements in the Garda College during the period in which the Secretary General was Accounting Officer, up until 2006, represents a failure to meet basic standards of governance.
217. The Committee considers that the papers in relation to the handover of the Accounting Officer function from the Department of Justice and Equality to AGS are important State papers and should have been retained and archived accordingly.

218. It is the opinion of the Committee that the failure of the Department of Justice and Equality to inform the internal audit function as soon as they became aware of the financial issues in the Garda College was unacceptable.
219. The Committee is of the opinion that clarification is needed regarding the responsibility of the Department of Justice and Equality, as an oversight body, in ensuring that the C&AG, the Garda Audit Committee and GIAS were informed of the financial issues in the Garda College.

THE POLICING AUTHORITY

220. The Policing Authority was established in January 2016. Ms Josephine Feehily, Chair of the Policing Authority, stated in oral evidence to the Committee that she had heard “informally” of issues at the Garda College before the Policing Authority was informed by Mr Howard in “June or July” 2016. Mr Howard, then Chair of the Audit Committee, informed the Policing Authority that there were financial issues in the Garda College but that there was an internal audit in progress.
221. The Policing Authority was contacted in September 2016 by the Department of Justice and Equality and by Deputy Commissioner Ó Cualáin as the first draft of the Interim Audit Report was circulated. The Policing Authority then contacted the C&AG to confirm that the office was aware of the report.
222. The Committee notes that the Policing Authority has been tasked to oversee the implementation of the recommendations of the Interim Audit report by the implementation steering group.

Conclusion

223. The Committee is of the opinion that the Policing Authority should have been formally notified of the issues at the Garda College as soon as possible once the Authority was established.

REACTION TO MR BARRETT'S DOCUMENT

224. On 24 October 2015 the Executive Director of Finance and Services wrote to the Garda Commissioner, Deputy Commissioners and the then CAO raising concerns about how he perceived Mr Barrett was pursuing the ongoing issues concerning the Garda College. The Garda Commissioner stated to the Committee that she viewed the contents of the Executive Director of Finance's letter as evidence of an interpersonal dispute between two colleagues, and referred the matter to the then CAO to resolve in his capacity as their line manager.
225. During the course of the hearings, the Committee became aware that Mr Barrett requested a copy of this letter through various mechanisms, but was only granted access to a redacted copy through a Freedom of Information Request. Mr Barrett was only made aware of the full content of this letter during Committee hearings, as it was submitted in full to the Committee as part of documentary evidence.

Conclusions

226. It is the view of the Committee that there was a significant increase in professional tensions in relation to management issues between members of senior management in October 2015.
227. It is the view of the Committee that evidence from correspondence in 2015 and 2016 suggests a lack of concern about or commitment to dealing with what was at that time the potentially serious issues raised by Mr Barrett, and that there was a greater concern to minimise reputational damage to the organisation.
228. The Committee has serious concerns about the repeated failure of AGS to disclose to Mr Barrett upon his request a letter of significant personal and professional relevance.

APPENDIX 1 COMMITTEE MEMBERSHIP



Bobby Aylward (FF)



Peter Burke (FG)



Shane Cassells (FF)



Catherine Connolly (I4C)



David Cullinane (SF)



Alan Farrell (FG)



Seán Fleming (FF)
Chairman



Alan Kelly (Lab)
Vice-Chairman



Marc MacSharry (FF)



Josepha Madigan (FG)



Mary Lou McDonald (SF)



Catherine Murphy (SD/GPTG)



Noel Rock (FG)

APPENDIX 2 REFERENCES

Paragraph No.	
2	2017 Interim Audit Report
4	C&AG Briefing Note 20.06.2017
5	Transcript 31.05.2017
11	Transcript 04.05.2017
12	Report of the Fennelly Commission 31.03.2017
14	Transcript 20.06.2017
15	C&AG Briefing Note 20.06.2017
16	Transcript 31.05.2017
18	Transcript 20.06.2017
22	Transcript 20.06.2017
24	Transcript 20.06.2017
26	2017 Interim Audit Report
27	Information relating to AGS Finance Directorate - AGS Website
30	Letter to IA from Executive Director of Finance 13.10.2016
32	Transcript 14.06.2017 Transcript 31.05.2017 Public Financial Procedures(section C)
33	SIPO Declarations status 19.06.2017
34	SIPO Declarations status 19.06.2017
38	Transcript 20.06.2017
42	2017 Interim Audit Report
45	Letter to PAC from Policing Authority 28.06.2017
48	2017 Interim Audit Report
49	2017 Interim Audit Report
54	2017 Interim Audit Report
55	2017 Interim Audit Report
56	2017 Interim Audit Report
58	Transcript 31.05.2017
59	Letter to PAC from Head of Internal Audit 12.07.2017
60	Letter to PAC from Head of IA to Chair of PAC 19.06.2017
61	Transcript 20.06.2017
62	Letter to PAC from Commissioner 19.06.2017
63	Information about Garda Siochána Ombudsman Commission
64	Transcript 20.06.2017
65	Information about European Anti-Fraud Office Information about reporting fraud to European Anti-Fraud Office
70	Transcript 04.05.2017

Paragraph No.	
71	Letter from Ex CAO to Head of IA 16.09.2016
72	Letter from Executive Director of Finance 13.10.2016
73	Letter from Chair of Audit Committee 25.10.2016
74	Letter from Chair of Audit Committee 25.10.2016
75	Letter from ED of Finance 20.02.2017
76	Letter to Finance Dir from Chairman of Audit Committee 14.03.2017
78	2017 Interim Audit Report
79	2017 Interim Audit Report
80	Transcript 04.05.2017
81	Minutes of Steering Committee 2017 Jan - Apr 2017
82	Minutes of Steering Committee 2017 Jan - Apr 2017
83	Progress Report April 2017
84	Implementation Plan May 2017
85	Implementation Plan May 2017
86	Implementation Plan May 2017
87	Minutes of Steering Committee 2017
88	Implementation Plan May 2017
89	Transcript 20.06.2017
90	Transcript 20.06.2017
95	Garda College Open Bank Accounts correspondence 05.07.2017
97	2017 Interim Audit Report
98	2017 Interim Audit Report
99	2017 Interim Audit Report
100	2017 Interim Audit Report
101	2017 Interim Audit Report
102	Transcript 14.06.2017
103	Briefing Note on Income and Expenditure 10.07.2017
104	Briefing Note on Income and Expenditure 10.07.2017
105	Shares held in "Garda Mess Committee" 23.06.2017
107	2017 Interim Audit Report
108	2017 Interim Audit Report
111	Letter from Head of IA to PAC 12.07.2017
114	Letter from Head of IA to PAC 12.07.2017
115	Training & Development Report 2015
116	2017 Interim Audit Report
117	Transcript 14.06.2017
118	Training & Development Report 2015
119	2017 Interim Audit Report
120	2017 Interim Audit Report

Paragraph No.	
121	Note re repayment of interest to CEPOL 05.07.2017
122	Note re repayment of interest to CEPOL 05.07.2017
123	An Garda Síochána Act 2005
124	2017 Interim Audit Report
125	2017 Interim Audit Report
127	2017 Interim Audit Report
128	2017 Interim Audit Report
129	2017 Interim Audit Report
130	2017 Interim Audit Report
131	An Garda Síochána Act 2005
132	Letter from OPW to PAC 16.06.2017
133	Note re repayment of Rental Income to OPW 05.07.2017
136	Transcript 31.05.2017
137	Note in relation to Tax Compliance Transcript 31.05.2017 Transcript 20.06.2017
138	Letter from HR Director to CAO 13.06.2017
139	Incomplete Audit Report 2006
141	2008 McGee Report 2010 Nolan Report
142	2008 McGee Report 2010 Nolan Report
143	Transcript 20.06.2017
144	2008 McGee Report
145	2008 McGee Report
146	2008 McGee Report
146	2008 McGee Report
147	2008 McGee Report
148	2008 McGee Report
149	2008 McGee Report
150	2008 McGee Report
151	Letter from Garda Commissioner 08.05.2008
153	2017 Interim Audit Report
157	2017 Interim Audit Report
158	2010 Nolan Report
159	2010 Nolan Report
160	2010 Nolan Report
161	2010 Nolan Report
163	2017 Interim Audit Report
164	Transcript 04.05.2017

Paragraph No.	
170	Barrett Synthesis document 2015
171	Barrett Synthesis document 2015
172	Letter from Director of HR to CAO 08.07.2015
174	Barrett Synthesis document 2015
175	Transcript 04.05.2017
175	Letter from Director of HR to Commissioner 12.06.2017
177	Transcript 20.06.2017 Transcript 04.05.2017
178	Email from Ex CAO 19.06.2017
179	Transcript 20.06.2017
181	Transcript 04.05.2017
183	Letter from Head of Legal 26.06.2017
184	Transcript 04.05.2017
185	An Garda Síochána Act 2005
186	Transcript 04.05.2017
188	Charter of AGS Audit Committee Transcript 20.06.2017
189	Audit Committee Minutes 12.12.2015
190	Transcript 14.06.2017
191	Transcript 14.06.2017
192	Audit Committee Minutes 30.09.2015
193	Transcript 31.05.2017
196	Transcript 20.06.2017
197	Transcript 20.06.2017
198	Letter from Commissioner to C&AG 31.07.2015
199	C&AG Briefing Note re Accounting Officer responsibilities
200	C&AG Briefing Note re Accounting Officer responsibilities
203	Transcript 04.05.2017
204	Transcript 11.05.2017
206	Appropriation Account 2015: Vote 20 An Garda Síochána
207	Transcript 11.05.2017
209	Letter fro Dept of Justice to CAO 06.10.2015
210	Letter from Dept of Justice to PAC 13.06.2017
211	Letter from Dept of Justice to CAO 06.10.2015
212	Garda Síochána Act 2005
213	Letter from Dept of Justice to PAC 13.06.2017
214	Transcript 20.06.2017
215	Transcript 20.06.2017
216	Transcript 20.06.2017
220	Transcript 20.06.2017

Paragraph No.	
221	Transcript 20.06.2017
222	Transcript 20.06.2017
224	Letter from Finance Dir to Commissioner 24.10.2015 Transcript 20.06.2017
225	Transcript 31.05.2017

APPENDIX 3 COMMITTEE TERMS OF REFERENCE

Committee of Public Accounts

186. (1) There shall stand established, following the reassembly of the Dáil subsequent to a General Election, a Standing Committee, to be known as the Committee of Public Accounts, to examine and report to the Dáil upon—
- a) the accounts showing the appropriation of the sums granted by the Dáil to meet the public expenditure and such other accounts as they see fit (not being accounts of persons included in the Second Schedule of the Comptroller and Auditor General (Amendment) Act 1993) which are audited by the Comptroller and Auditor General and presented to the Dáil, together with any reports by the Comptroller and Auditor General thereon: Provided that in relation to accounts other than Appropriation Accounts, only accounts for a financial year beginning not earlier than 1 January, 1994, shall be examined by the Committee;
 - b) the Comptroller and Auditor General's reports on his or her examinations of economy, efficiency, effectiveness evaluation systems, procedures and practices; and
 - c) other reports carried out by the Comptroller and Auditor General under the Act.
- (2) The Committee may suggest alterations and improvements in the form of the Estimates submitted to the Dáil.
- (3) The Committee may proceed with its examination of an account or a report of the Comptroller and Auditor General at any time after that account or report is presented to Dáil Éireann.
- (4) The Committee shall have the following powers:
- a) power to send for persons, papers and records as defined in Standing Order 88;
 - b) power to take oral and written evidence as defined in Standing Order 85(1);
 - c) power to appoint sub-Committees as defined in Standing Order 85(3);
 - d) power to engage consultants as defined in Standing Order 85(8); and
 - e) power to travel as defined in Standing Order 85(9).
- (5) Every report which the Committee proposes to make shall, on adoption by the Committee, be laid before the Dáil forthwith whereupon the Committee shall be empowered to print and publish such report together with such related documents as it thinks fit.

- (6) The Committee shall present an annual progress report to Dáil Éireann on its activities and plans.
- (7) The Committee shall refrain from—
 - a) Enquiring into in public session, or publishing, confidential information regarding the activities and plans of a Government Department or office, or of a body which is subject to audit, examination or inspection by the Comptroller and Auditor General, if so requested either by a member of the Government, or the body concerned; and
 - b) Enquiring into the merits of a policy or policies of the Government or a member of the Government or the merits of the objectives of such policies.
- (8) The Committee may, without prejudice to the independence of the Comptroller and Auditor General in determining the work to be carried out by his or her Office or the manner in which it is carried out, in private communication, make such suggestions to the Comptroller and Auditor General regarding that work as it sees fit.
- (9) The Committee shall consist of twelve members, none of whom shall be a member of the Government or a Minister of State, and four of whom shall constitute a quorum. The Committee and any sub-Committee which it may appoint shall be constituted so as to be impartially representative of the Dáil.

APPENDIX 4 WITNESSES WHO PROVIDED ORAL EVIDENCE AND LINKS TO TRANSCRIPTS

04 May 2017

Name	Organisation
Ms Nóirín O'Sullivan	Commissioner, <i>An Garda Síochána</i>
Mr Kenneth Ruane	Head of Legal Services, <i>An Garda Síochána</i>
Mr John Barrett	Executive Director of Human Resources and People Development, <i>An Garda Síochána</i>
Mr Dónall Ó Cualáin	Deputy Commissioner with responsibility for Governance and Strategy, <i>An Garda Síochána</i>
Mr Niall Kelly	Head of Internal Audit, <i>An Garda Síochána</i>
Mr Michael Culhane	Executive Director of Finance and Services, <i>An Garda Síochána</i>
Mr Joseph Nugent	Chief Administrative Officer, <i>An Garda Síochána</i>
Mr John O'Callaghan	Assistant Secretary of the Policing Division, Department of Justice and Equality
Ms Anne Barry	Principal Officer, Department of Justice and Equality
Mr Paul McDonald	Department of Justice and Equality
Mr John Burke	Department of Public Expenditure and Reform
Mr Seamus McCarthy	Comptroller and Auditor General

[Transcript 04 May 2017](#)

31 May 2017

Name	Organisation
Mr Kenneth Ruane	Head of Legal Services, <i>An Garda Síochána</i>
Mr John Barrett	Executive Director of Human Resources and People Development, <i>An Garda Síochána</i>
Mr Niall Kelly	Head of Internal Audit, <i>An Garda Síochána</i>
Mr Michael Culhane	Executive Director of Finance and Services, <i>An Garda Síochána</i>

Name	Organisation
Mr Joseph Nugent	Chief Administrative Officer, <i>An Garda Síochána</i>
Mr Michael Howard	Former Chairman, Garda Audit Committee
Mr John O'Callaghan	Assistant Secretary of the Policing Division, Department of Justice and Equality
Ms Anne Barry	Principal Officer, Department of Justice and Equality
Mr Seamus McCarthy	Comptroller and Auditor General

[Transcript 31 May 2017](#)

14 June 2017

Name	Organisation
Mr Dónall Ó Cualáin	Deputy Commissioner with responsibility for Governance and Strategy
Ms Anne Marie McMahon	Assistant Commissioner, <i>An Garda Síochána</i>
Ms Margaret Nugent	Chief Superintendent, <i>An Garda Síochána</i>
Mr Pat McCabe	Superintendent, <i>An Garda Síochána</i>
Mr Cyril Dunne	Former Chief Administrative Officer, <i>An Garda Síochána</i>
Mr Joseph Nugent	Chief Administrative Officer, <i>An Garda Síochána</i>
Mr Barry McGee	Finance Directorate, <i>An Garda Síochána</i>
Mr Seamus McCarthy	Comptroller and Auditor General

[Transcript 14 June 2017](#)

20 June 2017

Name	Organisation
Ms Nóirín O'Sullivan	Commissioner, <i>An Garda Síochána</i>
Ms Josephine Feehily	Chairperson, The Policing Authority
Mr Noel Waters	Secretary General, Department of Justice and Equality
Mr John O'Callaghan	Assistant Secretary of the Policing Division, Department of

Name	Organisation
	Justice and Equality
Ms Anne Barry	Principal Officer, Department of Justice and Equality
Mr Seamus McCarthy	Comptroller and Auditor General

[Transcript 20 June 2017](#)