

## **Appropriation Account 2022**

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### **Vote 41**

### **Policing Authority**

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## Introduction

As Chief Executive of the Policing Authority, I am the Accounting Officer for Vote 41. I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2022 for the salaries and expenses of the Policing Authority.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2022, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €529,000 is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes 1 to 5 form part of the account.

### ***Role of the Authority***

The Policing Authority was established on 1 January 2016 by the enactment of the Garda Síochána (Policing Authority and Miscellaneous Provisions) Act 2015. It comprises the Chairperson and eight members.

The primary role of the Authority is to oversee the performance by An Garda Síochána of its functions relating to policing services.

The Authority is additionally responsible for

- leading and directing the Authority's activities
- compliance and all applicable statutory obligations
- holding the CEO and senior management to account for the effective performance of their responsibilities
- matters relating to audit, governance and risk management
- ensuring that there are effective systems of internal control in place and implemented
- the preparation and adoption of a strategic plan, and
- the preparation of the annual report of the Authority.

The Authority has adopted the *Code of Practice for the Governance of State Bodies*, and in accordance with provision 2.6 of the code, the Chairperson of the Authority will submit a comprehensive report to the Minister for Justice by 31 March 2023. The annual report of the Authority for 2022 will also be submitted to the Minister for Justice by 31 March 2023.

On foot of the report of the Commission on the Future of Policing in Ireland (COFPI, 2020), the establishment of a new statutory body is proposed. In November 2022, the Department of Justice published the new Policing, Security and Community Safety Bill 2022. This Bill proposes the establishment of a new Policing and Community Safety Authority (PCSA) by a merger of the Policing Authority and the Garda Inspectorate. However, until such time as the PCSA is established, the Policing Authority's existing statutory functions and oversight role remains.

## Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 22 of 2022, have been applied in the preparation of the account.

## Statement on Internal Financial Control

### *Responsibility for system of internal financial control*

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Authority.

This responsibility is exercised in the context of the resources available to me and my other obligations as Chief Executive. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

### *Shared services*

Financial services are provided to the Authority under a service level agreement by Financial Shared Services in the Department of Justice. Payroll and HR services are provided to the Authority by the National Shared Services Office under a memorandum of understanding. I have fulfilled my responsibilities in relation to the requirements of these agreements.

The Accounting Officers of the Department of Justice and of the National Shared Services Office are responsible for the operation of the internal control systems in relation to financial shared services, and payroll and HR services, respectively. I rely on letters of assurance from both of the Accounting Officers that appropriate systems of governance and internal control are exercised over the services that they provide to the Authority.

### *Financial control environment*

I confirm that a control environment containing the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit and Risk Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

***Administrative controls and management reporting***

I confirm that a framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability, and in particular, that

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular monthly reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Office
- there are systems aimed at ensuring the security of the ICT systems.

***Internal audit and Audit and Risk Committee***

I confirm that the Authority has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which is approved by the Audit and Risk Committee in consultation with the Accounting Officer. Due to the size of the Authority, this function is outsourced to a professional service firm, whose services are subject to normal re-tendering in accordance with procurement procedures. Its work is informed by analysis of the risks, including financial risks, to which the Authority is exposed and its annual internal audit plans, approved by the Audit and Risk Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Authority's Audit and Risk Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

***Procurement***

I confirm that the Authority ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

The Authority has provided details of three non-competitive contracts in the annual return in respect of circular 40/2002 to the Comptroller and Auditor General and the Department of Public Expenditure, National Development Plan Delivery and Reform.

***Non-compliance with procurement rules***

The Authority complied with the guidelines with the exception of two contracts (in excess of €25,000), totalling €72,810 (exclusive of VAT) in 2022 as set out below:

- One contract entered into in 2021 amounted to €21,497 with further work carried out in 2022 under this contract amounting to €13,279 was a single source procurement. The contract terms were project based, expiring after all deliverables were achieved, with the option to extend beyond these terms. A specialist contractor was engaged with the full approval of the Authority in 2021 to provide independent strategic advice in relation to the Garda Síochána Review of the Cancellation of CAD 999 calls, to the Authority. The contractor was the only available supplier with the specialised expertise necessary to do this work, as the Authority required independent senior policing expertise and investigation experience of computer aided despatch (CAD) systems, which the supplier had by virtue of his work for Police Scotland and His Majesty's Inspectorate of Constabulary in Scotland. Further similar services will be considered for competitive procurement processes going forward where appropriate.
- In 2015, a specialist supplier was engaged by the Chairperson designate as the only provider available at the time to provide the licences for the specialised meeting management software used by the Authority to securely share highly confidential and sensitive meeting documents. While the initial annual cost was low, the accumulated cost of licences for this service across the years has exceeded €25,000. More recently, a procurement exercise was subsequently carried out in 2023 via eTenders for this service and the current supplier was found to be the most economically, advantageous tenderer. The Authority will continue to monitor contract register and periods going forward.

The above contracts have been included in the 40/2002 annual return referenced above.

### ***Risk and control framework***

The Authority has an effective risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Authority and these have been identified, evaluated and graded according to their significance. The register is a living document and is reviewed and updated by Authority and the Senior Management Team on a monthly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

### ***Ongoing monitoring and review***

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to the Senior Management Team, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

***Review of effectiveness***

I confirm that the Authority has procedures to monitor the effectiveness of its risk management and control procedures. The Authority's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Department responsible for the development and maintenance of the internal financial control framework.

***Internal financial control issues***

No weaknesses in internal financial control were identified in relation to 2022 that require disclosure in the appropriation account.

**Helen Hall**

Accounting Officer  
Policing Authority

28 March 2023

## **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas**

#### **Vote 41 Policing Authority**

##### **Opinion on the appropriation account**

I have audited the appropriation account for Vote 41 Policing Authority for the year ended 31 December 2022 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure Vote 41 Policing Authority for the year ended 31 December 2022, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery and Reform.

##### ***Basis of opinion***

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Policing Authority and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### **Report on the statement on internal financial control, and on other matters**

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

**Seamus McCarthy**

Comptroller and Auditor General

24 August 2023

## Appendix to the report

### Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with Section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, National Development Plan Delivery and Reform
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to the Houses of the Oireachtas stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, National Development Plan Delivery and Reform's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

### Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

### Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.



## Vote 41 Policing Authority

### Appropriation Account 2022

		<b>2022</b>		<b>2021</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
<b>Programme expenditure</b>				
A	Provision of independent oversight of the policing functions of An Garda Síochána	3,926	3,399	2,975
<b>Gross expenditure</b>		<b>3,926</b>	<b>3,399</b>	<b>2,975</b>
<i>Deduct</i>				
B	<b>Appropriations-in-aid</b>	<b>70</b>	<b>72</b>	<b>65</b>
<b>Net expenditure</b>		<b>3,856</b>	<b>3,327</b>	<b>2,910</b>

### Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>Surplus to be surrendered</b>	<b>528,903</b>	<b>840,341</b>

**Helen Hall**  
Accounting Officer  
Policing Authority

28 March 2023

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2022

	2022	2021
	€000	€000
Administration pay	2,430	2,236
Administration non-pay	969	739
<b>Gross expenditure</b>	<b>3,399</b>	<b>2,975</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>72</b>	<b>65</b>
<b>Net expenditure</b>	<b>3,327</b>	<b>2,910</b>
<b>Changes in capital assets</b>		
Depreciation	7	10
<b>Changes in net current assets</b>		
Increase in closing accruals	7	
Decrease in inventories	9	(20)
<b>Direct expenditure</b>	<b>3,350</b>	<b>2,900</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	333	332
<b>Net programme cost</b>	<b>3,683</b>	<b>3,232</b>

#### 1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 41 borne elsewhere.

	2022	2021
	€000	€000
Vote 9 Office of the Revenue Commissioners	10	8
Vote 13 Office of Public Works	259	263
Vote 18 National Shared Services Office	6	5
Vote 24 Justice	58	56
	<b>333</b>	<b>332</b>

**Note 2 Statement of Financial Position as at 31 December 2022**

	<b>Note</b>	<b>2022 €000</b>	<b>2021 €000</b>
<b>Capital assets</b>	2.1	18	25
<b>Current assets</b>			
Bank and cash		99	69
Inventories	2.2	—	9
Prepayments	2.3	17	22
Net Exchequer funding	2.5	2	—
Other debit balances		1	29
<b>Total current assets</b>		<b>119</b>	<b>129</b>
<b>Less current liabilities</b>			
Accrued expenses		7	5
Other credit balances	2.4	102	98
<b>Total current liabilities</b>		<b>109</b>	<b>103</b>
<b>Net current assets</b>		<b>10</b>	<b>26</b>
<b>Net assets</b>		<b>28</b>	<b>51</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.6	<b>28</b>	<b>51</b>

**2.1 Capital assets**

	Office equipment €000	Furniture and fittings €000	Total €000
<b>Gross assets</b>			
Cost or valuation at 1 January 2022	47	36	83
Additions	—	—	—
Cost or valuation at 31 December 2022	47	36	83
<b>Accumulated depreciation</b>			
Opening balance at 1 January 2022	26	32	58
Depreciation for the year	6	1	7
Cumulative depreciation at 31 December 2022	32	33	65
<b>Net assets at 31 December 2022</b>	<b>15</b>	<b>3</b>	<b>18</b>
Net assets at 31 December 2021	21	4	25

Note <sup>a</sup> Cost or valuation at the beginning and end of the year include assets acquired for less than €10,000 prior to 1 January 2021.

**2.2 Inventories**

at 31 December	2022 <sup>a</sup> €000	2021 €000
Stationery	—	7
Catering	—	1
Cleaning	—	1
	<b>—</b>	<b>9</b>

Note <sup>a</sup> Commencing in 2022, high-volume low-value items are fully expensed in the year, and are no longer classified as stock items

**2.3 Prepayments**

at 31 December	2022 €000	2021 €000
Administration	11	9
Software Support	6	13
	<b>17</b>	<b>22</b>

## 2.4 Other credit balances

at 31 December	2022	2021
	€000	€000
<b>Amounts due to the State</b>		
Income tax	56	50
Pay related social insurance	26	25
Professional services withholding tax	5	10
Value added tax on foreign invoices	10	8
	<u>97</u>	<u>93</u>
Other credit suspense items	5	5
	<u><b>102</b></u>	<u><b>98</b></u>

## 2.5 Net Exchequer funding

at 31 December	2022	2021
	€000	€000
Surplus	529	840
Exchequer grant undrawn	<u>(531)</u>	<u>(840)</u>
<b>Net Exchequer funding</b>	<u><b>(2)</b></u>	<u><b>—</b></u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	99	69
Debit balances: suspense	<u>1</u>	<u>29</u>
	100	98
<b>Creditors</b>		
Due to the State	(97)	(93)
Credit balances: suspense	<u>(5)</u>	<u>(5)</u>
	(102)	(98)
	<u><b>(2)</b></u>	<u><b>—</b></u>

## 2.6 State funding account

	Note	2022	2021
		€000	€000
Balance at 1 January		51	41
Disbursements from the Vote			
Estimate provision	Account	3,856	
Surplus to be surrendered	Account	(529)	
Net vote		3,327	2,910
Expenditure (cash) borne elsewhere	1.1	333	332
Net programme cost	1	(3,683)	(3,232)
<b>Balance at 31 December</b>		<b>28</b>	<b>51</b>

## 2.7 Commitments

Global commitments	2022	2021
at 31 December	€000	€000
Grants	24	10
Procurement of goods and services	29	109
	<b>53</b>	<b>119</b>

### Note 3 Vote Expenditure

#### Analysis of administration expenditure

All of the allocation for Vote 41 Policing Authority is classified as administration expenditure applied towards a single programme: Provision of independent oversight of the policing functions of An Garda Síochána.

		2022	2021
		Estimate provision	Outturn
		€000	€000
i	Salaries, wages and allowances	2,446	2,430
ii	Travel and subsistence	60	20
iii	Training and development and incidental expenses	1,025	621
iv	Postal and telecommunications services	25	10
v	Office equipment and external IT services	175	154
vi	Office premises expenses	115	163
vii	Consultancy services and value for money and policy reviews	80	1
		<b>3,926</b>	<b>3,399</b>
			<b>2,975</b>

#### Significant variations

The following outlines the reasons for significant variations (+/- 25% and €100,000).

#### iii Training and development and incidental expenses

*Estimate provision €1.025 million; outturn €621,000*

The estimate provision for 2022 included €350,000 for the purpose of additional work on updating Garda recruitment processes. Unanticipated procurement delays in respect of this work resulted in nil expenditure incurred in 2022. Procurement is proceeding in 2023 and this work is planned to be completed in 2023. This factor, together with ongoing disruption to certain areas of work caused by the Covid-19 emergency in the first half 2022 has resulted in an underspend of €404,000 (2021: €546,000)

## Note 4 Receipts

### 4.1 Appropriations-in-aid

		<b>2022</b>		<b>2021</b>
		<b>Estimated</b>	<b>Realised</b>	<b>Realised</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
1	Receipts from additional superannuation contributions on public service remuneration	70	71	63
2	Miscellaneous	—	1	2
<b>Total</b>		<b>70</b>	<b>72</b>	<b>65</b>



## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

Full time equivalents	2022	2021
Number of staff at year end	<u>38</u>	<u>38</u>

### 5.2 Pay

	2022	2021
	€000	€000
Pay	2,193	2,029
Higher, special or additional duties allowances	11	—
Employer's PRSI	<u>226</u>	<u>207</u>
<b>Total pay</b>	<u><b>2,430</b></u>	<u><b>2,236</b></u>

### 5.3 Authority members' fees and expenses

In 2022, there were nine members of the Authority, including the Chairperson (2021: nine). The Authority met in plenary a total of 14 times (five in public) (2021: 18 (five in public)) and a total of 22 subcommittee meetings were held (2021: 20).

Fees totalling €142,490 were paid to the Authority members during 2022 (2021: €140,799). Expenses paid to members in 2022 were €7,412 (2021: €247). The fees and expenses were charged to subhead A (iii) Training and development and incidental expenses.

#### 5.4 Authority's staffing by pay band

The number of Authority employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2022	2021
20,000	59,999	26	26
60,000	69,999	1	1
70,000	79,999	2	2
80,000	89,999	4	3
90,000	99,999	2	3
100,000	109,999	1	1
110,000	119,999	1	1
120,000	129,999	—	—
130,000	139,999	—	—
140,000	149,999	—	—
150,000	159,999	—	—
160,000	169,999	—	1
170,000	179,999	1	—

#### 5.5 Other remuneration arrangements

Fifteen retired civil servants in receipt of civil service pensions were re-engaged on various duties in 2022 (2021: nine) at a total cost of €61,232 (2021: €45,472). Appropriate procedures are in place with regard to payments to retired personnel in accordance with Section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

### 5.6 Remuneration and benefits of Accounting Officer

The Accounting Officer's remuneration and taxable benefits for the financial year was as follows.

	<b>2022</b>	<b>2021</b>
	<b>€000</b>	<b>€000</b>
Basic pay	<u>170</u>	<u>165</u>

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the post 1995 pension scheme for non-established state employees and her entitlements to retirement benefits do not extend beyond the terms of that scheme.

A payroll error was identified on foot of the Accounting Officer's contract renewal. This had resulted in pension contributions by the Accounting Officer being under-deducted since 2016, to the value of €42,000. This was rectified in 2022, and pension contributions have been appropriately deducted since October 2022. A schedule for recoupment of the pension contributions from 2016 to 2022 has been agreed and is being implemented.