

## **Appropriation Account 2024**

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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 2024 for the salaries and expenses of the Policing Authority and for payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €808,000 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 a Chairperson and eight ordinary 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 2025. The annual report of the Authority for 2024 will also be submitted to the Minister for Justice by 31 March 2025.

On foot of the 2018 report of the Commission on the Future of Policing in Ireland, the Policing, Security and Community Safety Act 2024 (the Act) was signed into law in February 2024. The Minister for Justice signed the commencement orders for the Act and the establishment orders for the Policing and Community Safety Authority (PCSA) on 2 April 2025. This Act provides for the merging of the functions of the two legacy organisations, the Policing Authority and the Garda Síochána Inspectorate, under the current structure of Vote 41. The staff of the Policing Authority have become staff of the PCSA on the establishment day.

## 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 20 of 2024 have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

### *Depreciation of capital assets*

Depreciation of property, plant and equipment are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of depreciation/amortisation for major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Equipment	5 years	20%
Furniture and fittings	10 years	10%

## 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. Standard corporate ICT services (Build to Share Suite (BTS)) are provided to the Authority by the Office of the Government Chief Information Office (OGCIO) under the provision of a BTS Engagement Framework. 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***

A control environment comprising 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 key business processes have been documented.
- There are systems in place to safeguard the assets.

### ***Administrative controls and management reporting***

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

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

### ***Internal audit and Audit Committee***

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 recommendations from reports of the internal audit function are followed up and implemented. The Audit and Risk Committee met three times in 2024 due to the uncertainty about and delay in commencing the PCSA Act.

### ***Procurement***

The Authority ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods, professional and other contracted services, amounted to a total of €877,000 in 2024.

No non-competitive contracts were entered into by the Authority during 2024 and, as required by circular 40/2002, a nil return was submitted to the Department of Public Expenditure, National Development Plan Delivery and Reform.

***Risk and control framework***

The Authority has implemented a 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 the 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***

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 Authority 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 2024 that require disclosure in the appropriation account.

**Helen Hall**  
Accounting Officer  
Policing Authority

10 March 2025

## **Comptroller and Auditor General Report for presentation to Dáil Éireann**

### **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 2024 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 41 Policing Authority for the year ended 31 December 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

#### ***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 this regard.

**Seamus McCarthy**  
Comptroller and Auditor General

18 August 2025

## Appendix to the report of the Comptroller and Auditor General

### 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, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- 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 Dáil Éireann 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, Infrastructure, Public Service Reform and Digitalisation'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.

**Appendix to the report of the Comptroller and Auditor General (continued)****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 2024

		2024	2023
		Estimate provision	Outturn
		€000	€000
<b>Programme expenditure</b>			
A	Provision of independent oversight of the policing functions of An Garda Síochána	4,438	3,389
<b>Gross expenditure</b>		<b>4,438</b>	<b>3,389</b>
<i>Deduct</i>			
B	<b>Appropriations-in-aid</b>	<b>70</b>	<b>89</b>
<b>Net expenditure</b>		<b>4,368</b>	<b>3,300</b>

### Surplus

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

	2024	2023
	€	€
<b>Surplus to be surrendered</b>	<b>808,338</b>	<b>843,521</b>

**Helen Hall**  
Accounting Officer  
Policing Authority

10 March 2025

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Administration pay	2,562	2,397
Administration non-pay	1,074	992
<b>Gross expenditure</b>	<b>3,636</b>	<b>3,389</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>76</b>	<b>89</b>
<b>Net expenditure</b>	<b>3,560</b>	<b>3,300</b>
<b>Changes in capital assets</b>		
<b><i>Property, plant and equipment</i></b>		
Depreciation (note 2.1)	—	6
<b>Changes in net current assets</b>		
Increase in prepayments	(78)	
Increase in accrued expenses	76	
	(2)	21
<b>Direct expenditure</b>	<b>3,558</b>	<b>3,327</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	452	374
<b>Net programme cost</b>	<b>4,010</b>	<b>3,701</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.

	2024	2023
	€000	€000
Vote 13 Office of Public Works	329	258
Vote 18 National Shared Services Office	4	5
Vote 24 Justice	60	60
Vote 43 Office of the Government Chief Information Officer	59	51
	<b>452</b>	<b>374</b>

**Note 2 Statement of Financial Position as at 31 December 2024**

	<b>Note</b>	<b>2024</b> <b>€000</b>	<b>2023</b> <b>€000</b>
<b>Fixed assets</b>			
Property, plant and equipment	2.1	—	—
		<u>—</u>	<u>—</u>
<b>Current assets</b>			
Bank and cash		8	113
Prepayments	2.2	102	24
Net Exchequer funding	2.4	47	—
Other debit balances		59	2
		<u>216</u>	<u>139</u>
<i>Less</i>			
<b>Current liabilities</b>			
Accrued expenses	2.7	111	35
Other credit balances	2.3	114	113
Net Exchequer funding	2.4	—	2
		<u>225</u>	<u>150</u>
<b>Net current liabilities</b>		<b>(9)</b>	<b>(11)</b>
<b>Net liabilities</b>		<u><b>(9)</b></u>	<u><b>(11)</b></u>
<b>Represented by:</b>			
<b>State funding account</b>	2.5	<u><b>(9)</b></u>	<u><b>(11)</b></u>

## 2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
<b>Cost or valuation</b>			
At 1 January 2024	—	19	19
Additions	—	—	—
Disposals	—	—	—
At 31 December 2024	—	19	19
<b>Accumulated depreciation</b>			
At 1 January 2024	—	19	19
Depreciation for the year	—	—	—
At 31 December 2024	—	19	19
<b>Net assets</b>			
<b>At 31 December 2024</b>	—	—	—
At 31 December 2023	—	—	—

## 2.2 Prepayments

at 31 December	2024 €000	2023 €000
Administration	44	11
Software support	58	13
	<b>102</b>	<b>24</b>

## 2.3 Other credit balances

at 31 December	2024 €000	2023 €000
<b>Amounts due to the State</b>		
Income tax	64	62
Pay related social insurance	27	25
Professional services withholding tax	7	12
Value added tax on foreign invoices	9	7
	<b>107</b>	<b>106</b>
Other credit suspense items	7	7
	<b>114</b>	<b>113</b>

**2.4 Net Exchequer funding**

at 31 December	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	808	844
Exchequer grant undrawn	(855)	(842)
<b>Net Exchequer funding</b>	<b>(47)</b>	<b>2</b>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	8	113
Debit balances: suspense	59	2
	67	115
<b>Creditors</b>		
Due to the State	(107)	(106)
Credit balances: suspense	(7)	(7)
	(114)	(113)
	<b>(47)</b>	<b>2</b>

**2.5 State funding account**

	<b>Note</b>	<b>2024</b>	<b>2023</b>
		<b>€000</b>	<b>€000</b>
Balance at 1 January		(11)	28
Disbursements from the Vote			
Estimate provision	Account	4,368	
Surplus to be surrendered	Account	(808)	
Net vote		3,560	3,300
Expenditure (cash) borne elsewhere	1.1	452	374
Non-cash items: Capital asset net adjustments	2.1	—	(12)
Net programme cost	1	(4,010)	(3,701)
<b>Balance at 31 December</b>		<b>(9)</b>	<b>(11)</b>

**2.6 Commitments**

at 31 December	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
Research	10	20
Procurement of goods and services	11	94
	<b>21</b>	<b>114</b>

**2.7 Accrued expenses**

at 31 December	<b>2024</b>	<b>2023</b>
	<b>€000</b>	<b>€000</b>
Payroll accrual	55	—
Holiday accrual	36	—
Administration	20	35
	<b>111</b>	<b>35</b>

**2.8 Impact of accounting policy changes in 2024**

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024. The implementation had the following impact on the State funding balance.

	<b>2024</b>
	<b>€000</b>
Payroll accrual <sup>a</sup>	(55)
Holiday accrual <sup>a</sup>	(36)
	<b>(91)</b>

Note <sup>a</sup> CGAS 39A Employee Benefits Part A

## 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.

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	2,912	2,562	2,397
ii	Travel and subsistence	70	43	34
iii	Training and development	80	87	44
iv	Operational services, supplies and sundry equipment	1,015	546	734
v	Digital capital investment and IT expenses	166	239	124
vi	Premises expenses	115	159	56
vii	Policy reviews, consultancy services and research	80	—	—
		<b>4,438</b>	<b>3,636</b>	<b>3,389</b>

The analysis of non-pay administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been reclassified to reflect the new structure

### Significant variations

This note outlines the reasons for significant variations (+/- 25% and €100,000) in administration expenditure

#### iv Operational services, supplies and sundry equipment

*Estimate provision €1.015 million; outturn €546,000*

The Authority is transitioning to a paperless office, which has reduced the cost of paper and stationary supplies.

The Authority was successful in bringing the project of job analysis and competency modelling for the ranks of Superintendent, Chief Superintendent and Assistant Commissioner in An Garda Síochána to a conclusion and under budget. This factor, together with lower contract fees and a budget underspend from the delay in the establishment of the Policing and Community Safety Authority (PCSA) has resulted in an underspend of €469,000 (2023: €312,000).

## Note 4 Receipts

### 4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts from additional superannuation contributions on public service remuneration	70	76	71
2	Miscellaneous	—	—	18
		<b>70</b>	<b>76</b>	<b>89</b>

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<b>38</b>	<b>35</b>

### 5.2 Pay

	2024	2023
	€000	€000
Pay	2,323	2,166
Higher, special or additional duties allowances	—	7
Employer's PRSI	239	224
<b>Total pay</b>	<b>2,562</b>	<b>2,397</b>

### 5.3 Authority members' fees and expenses

During 2024, there were a total of six members of the Authority, including the Chairperson (2023: nine). The Authority met in plenary a total of 13 times (four in public) (2023: 17 (six in public)) and a total of nine subcommittee meetings were held (2023: 16).

Fees totalling €92,302 were paid to the Authority members during 2024 (2023: €136,689). Expenses paid to or on behalf of members in 2024 were €36,421 (2023: €19,568) (inclusive of benefit in kind tax).



Following a review in 2022 initiated by the Authority in cooperation with the Department of Social Protection (DSP) of members' PRSI class, it was determined that the Authority incorrectly deducted PRSI contributions totalling €34,608 from members fees for the period 2016 to 2022. Individual PRSI refunds totalling €16,136 were refunded directly from DSP for the period 2019 – 2022. In relation to the period 2016 – 2018, the Authority refunded the balance totalling €18,472 directly to members. The fees and expenses were charged to subhead A (iv) Operational services, supplies and sundry equipment.

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

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	2024	2023
20,000	59,999	21	22
60,000	69,999	5	2
70,000	79,999	—	1
80,000	89,999	2	5
90,000	99,999	4	2
100,000	109,999	3	1
110,000	119,999	1	1
120,000	129,999	1	—
170,000	179,999	—	1
180,000	189,000	1	—

#### 5.5 Remuneration and taxable benefits of Accounting Officer

	2024	2023
	€000	€000
Basic pay	183	174

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

#### 5.6 Other remuneration arrangements

Two retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €1,650. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.