

8 Accommodation costs for policing the UEFA Europa League final

- 8.1 Policing services may be provided by An Garda Síochána for events on public or private property at the request of a person promoting an event and for other high profile or national events.¹
- 8.2 The UEFA Europa League final, which took place in the Aviva Stadium in Dublin on 22 May 2024, was one such event. The total policing costs for this event, including overtime, were €7.8 million (see Figure 8.1).

Figure 8.1 Costs associated with policing the UEFA Europa League final

Cost item	Amount €000
Overtime	4,922
Other expenses (including accommodation)	1,477
PRSI	567
Unsocial allowances	491
Travel and subsistence	313
Total	7,770

Source: An Garda Síochána

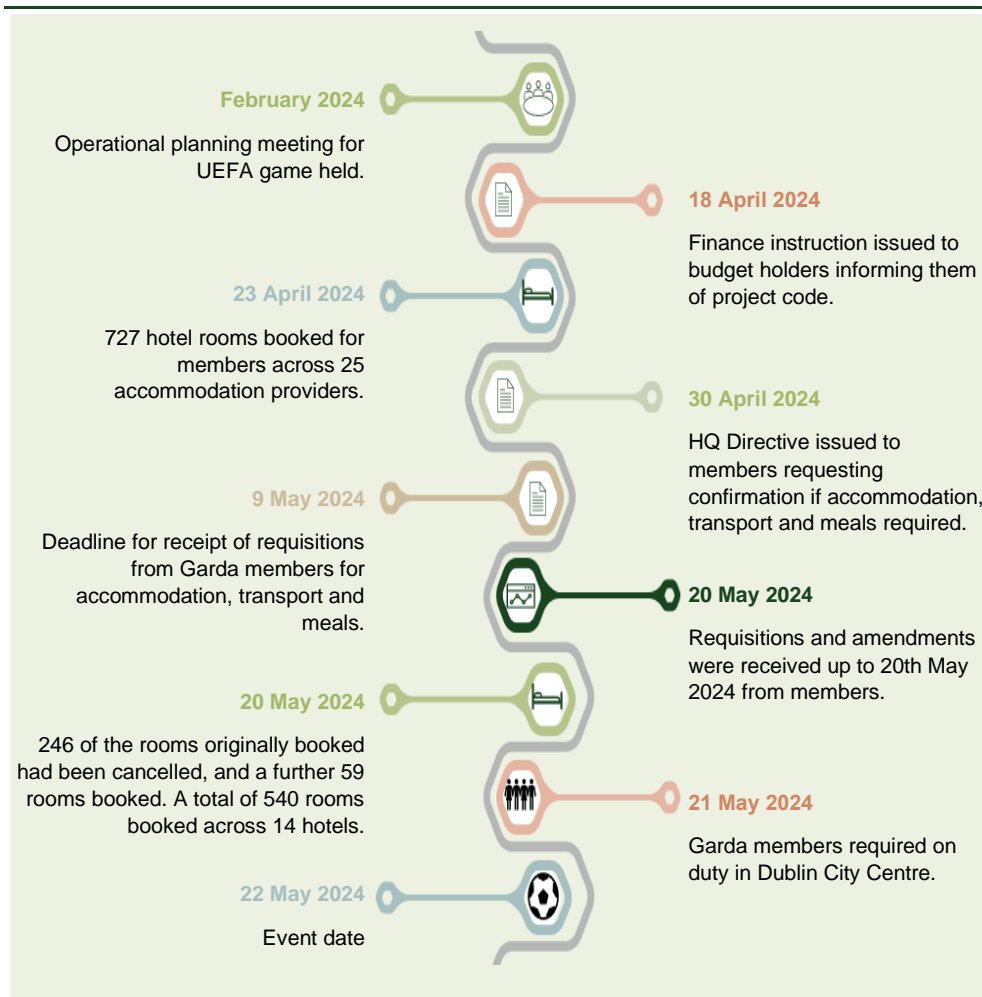
- 8.3 As part of the audit of the 2024 appropriation account for Vote 20 Garda Síochána, the expenditure incurred and charged to the vote in respect of the Europa League final was examined. Concerns were identified about some of the costs incurred for accommodation for An Garda Síochána members policing the event.

Operation planning

- 8.4 Following a decision announced by the UEFA Executive Committee on 16 July 2021, the UEFA Europa League final took place at the Aviva Stadium in Dublin on 22 May 2024.² All costs incurred by An Garda Síochána for policing the Europa League Final were covered by the State.
- 8.5 An Garda Síochána established 'Operation Argillite' to provide policing for this event. Planning for the operation commenced in February 2024 with an operation planning meeting. A timeline of events is outlined in Figure 8.2.

1 Examples of types of events for which policing services may be provided are sporting fixtures; concerts/music festivals; agricultural shows, festivals and exhibitions; transportation of abnormal loads; escorts to protect explosives in transit; meetings and conferences; the production of films, television programmes and advertisements; and appearances by individuals or groups likely to attract large numbers of people.

2 The match was between Bayer Leverkusen of Germany and Atalanta of Italy.

Figure 8.2 Operation Argillite timeline for accommodation provision

Source: An Garda Síochána. Analysis by the Office of the Comptroller and Auditor General.

- 8.6** A financial instruction relating to Operation Argillite was issued to all Garda personnel on the staff intranet by the acting Executive Director of Finance on 4 March 2024. The instruction informed budget holders that only resources deemed necessary should be expended during the operation. The instruction also noted that expenditure should be recorded to a specific project code and that all claims relating to the operation were to be processed in the period ending 7 July 2024. An amended financial instruction document that included a project cost centre code issued on 18 April 2024.

1 Under the Working Time Agreement (2012), the Commissioner can declare an 'extraordinary event' which is an event that is outside the ordinary service provision for An Garda Síochána and requires alteration to set roster hours to police that event. The Commissioner, in accordance with the principles of the agreement, can alter shift durations and/or cancel rest days to meet the demands of an extraordinary event.

- 8.7** On 30 April 2024, a directive issued from the acting Executive Director of Human Resources and People Development to regional coordinators, informing all Garda members that the Garda Commissioner (the Commissioner) had declared the operation an 'extraordinary event'. In line with the provisions of the 2012 Working Time Agreement, all annual leave for Garda members (Garda, Sergeant and Inspector ranks) would be restricted for the period 21 to 23 May 2024 inclusive.¹ Annual leave would only be permitted in exceptional circumstances during the operation, and approval by a Chief Superintendent or Assistant Commissioner was required. In instances where Garda members were required to perform duties on planned rest days, they would receive an overtime payment.

- 8.8** Additionally, Garda members were instructed to inform their regional liaison officer if they required transport, accommodation and/or meals during the operation. A deadline of 9 May was set for submission of responses.

Project management

- 8.9** The operation planning team within An Garda Síochána provided details of the number of personnel required on duty for the operation to the Human Resources and Professional Development Unit on 6 April 2024. In total, Garda members were required to be on duty for 5,464 shifts over the three-day event (see Figure 8.3).

Figure 8.3 Number of shifts Garda members required on duty 21 – 23 May 2024

Day	Number of shifts required
Day 1	1,427
Day 2	2,962
Day 3	1,075
Total	5,464

Source: An Garda Síochána

- 8.10** Individual Garda members were required to inform their regional liaison officers if they required transport, accommodation and/or meals during the operation. In instances where the Garda members were on leave at the time the directive was issued, their sergeants responded on their behalf in relation to accommodation and meal requirements, without consultation with the members.

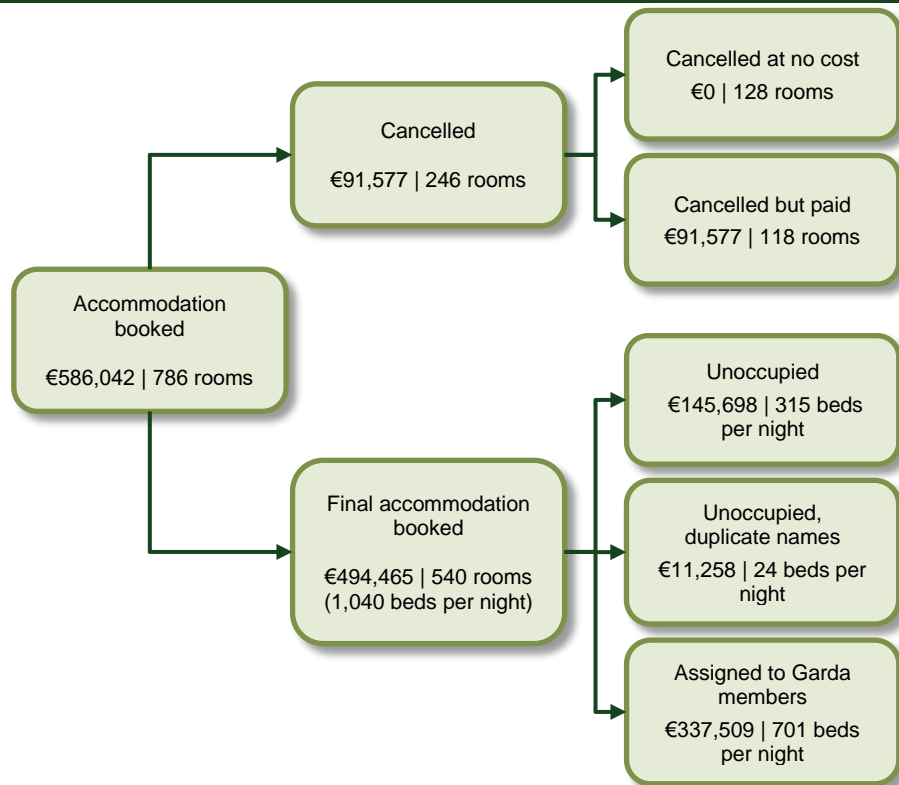
Accommodation booking

- 8.11** An Garda Síochána did not have a policy for the logistical planning of extraordinary events at the time of the UEFA Europa League final. A policy and procedure for events, public order and public safety planning, and command structure was introduced in November 2024.
- 8.12** The Executive Director of Finance and Services was assigned responsibility for assessing accommodation needs and booking accommodation as part of the operation. The sourcing and booking of hotel accommodation was delegated to staff in the Finance Division and the travel teams in An Garda Síochána.
- 8.13** An Garda Síochána engaged directly with 25 accommodation providers in the Dublin region for the provision of hotel accommodation for the three nights of the operation i.e. 21 – 23 May 2024.
- 8.14** A public procurement process was not conducted in line with *Public Procurement Guidelines* for the provision of the hotel accommodation. While some of the non-competitively procured contracts with accommodation providers were disclosed by An Garda Síochána in the return on non-competitive procurement, some contracts were omitted/undeclared.¹

¹ Circular 40/2002 requires all Government departments/offices by 31 March each year to submit a return in respect of the prior year detailing instances of non-competitive procurement to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation and to the Comptroller and Auditor General.

- 8.15** The booking of hotel accommodation commenced in March 2024. 727 rooms had been booked by 23 April, with a potential maximum occupancy for 1,454 Garda members per night. At 20 May 2024, 246 of the rooms originally booked had been cancelled, and a further 59 rooms booked, resulting in a total of 540 rooms booked across 14 hotels. This provided a potential maximum bed capacity of 1,040 per night. The total cost associated with the bookings over the three nights was €586,042 (see Figure 8.4).
- 8.16** An Garda Síochána stated that the Garda Representative Association had communicated to them in April 2024 that single occupancy rooms would be required for members. In addition, An Garda Síochána pointed out that twin rooms were booked as the single occupancy supplement brought the cost of a single occupancy room very close to that of a twin room.

Figure 8.4 Accommodation booking breakdown for Operation Argillite



Source: An Garda Síochána. Analysis by the Office of the Comptroller and Auditor General.

- 8.17** The staff with responsibility for arranging accommodation for the operation allowed changes to be made to hotel bookings up to the time of the operation. The timing of the late changes meant that it was not possible to cancel some hotel rooms without incurring a charge due to the hotels' cancellation policies.
- 8.18** An Garda Síochána incurred costs totalling €91,577 when cancelling 246 hotel room bookings in 11 hotels prior to the operation.
- Five hotels allowed the cancellation of 128 rooms (384 rooms over three nights) at no cost.
 - Two hotels requested partial payment for 18 cancelled rooms (54 rooms over three nights) at a cost of €4,237.
 - Four hotels charged the full cost of 100 cancelled rooms (300 rooms over three nights) at a cost of €87,340.

Occupancy

- 8.19** An Garda Síochána booked a mix of twin rooms (500 rooms) and single-occupancy rooms (40 rooms), providing a maximum accommodation capacity for 1,040 Garda members per night or 3,120 over the three nights.
- 8.20** An Garda Síochána provided details of the usage of the hotel accommodation for each night to the audit team. The method used to record the staff member allocated against each room was an offline spreadsheet.
- 8.21** Based on the spreadsheet provided, it appears that an average of 701 of the 1,040 available beds were allocated for use. An average of 315 hotel beds were unallocated/unoccupied each night. The cost associated with the unoccupied beds was €145,698.
- 8.22** Anomalies were identified in respect of 24 hotel bed allocations each night.
- 13 Garda members were assigned two rooms in the same hotel.
 - 11 Garda members were assigned two hotel rooms in two different hotels.

Travel and subsistence claims

- 8.23** The financial instruction issued to Garda members in April 2024 detailed the circumstances where travel and subsistence was payable during the operation (see Figure 8.5). In instances where meals are provided, the subsistence claim is reduced e.g. if one meal is provided a deduction of €12.48 is made from the daily meal allowance of €31.99, with members receiving a payment of €19.51; if two meals are provided a deduction of €21.86 is made from the daily allowance, with members receiving a payment of €10.13. No daily subsistence is payable where members receive three meals.

Figure 8.5 Subsistence rates payable

Accommodation	Subsistence	One meal provided	Two meals provided	Three meals provided
Accommodation and all meals provided at public expense	No entitlement to subsistence	N/a	N/a	N/a
Accommodation provided at public expense	Based on number of meals provided	€19.51	€10.13	—
Accommodation required but not requested	€143.58, if no meals provided	€131.10	€121.72	€111.59

Source: An Garda Síochána

- 8.24** The audit team compared travel and subsistence payments made to Garda members in the period May to December 2024 that included a claim for accommodation relating to the operation to data provided by An Garda Síochána on hotel room allocations.
- 8.25** The audit identified 145 payments for subsistence to Garda members that specifically included a claim for accommodation for the operation where they had also been allocated hotel accommodation. The cost of the overlapping subsistence payments was €32,598.
- 8.26** Over the three-day period, there were over 5,251 meals provided to 2,120 members at a cost of €340,000. As indicated in Figure 8.5, a lower rate of subsistence is payable if meals are provided.
- 8.27** Analysis of the travel and subsistence payments made and An Garda Síochána data that showed which Garda members were provided meals during the operation indicates a potential overpayment of €2,408 in 108 cases where it appears deductions should have been made in respect of meals provided.
- 8.28** There were limitations with the travel and subsistence payment data provided by An Garda Síochána. There were many instances where Garda members submitted a travel and subsistence claim covering several months but the payment report provided to the audit did not separate the payment into individual components. As a result, in these cases, it was not possible to identify amounts/ payments relating to the operation. Given this, there may be additional instances where subsistence was paid to Garda members who were allocated hotel accommodation and provided with meals during the operation.

Conclusions and recommendations

- 8.29** An Garda Síochána did not have a policy for the logistical planning of ‘extraordinary’ events where policing services were provided in advance of the UEFA Europa League final. A policy and procedure for events, public order and public safety planning, and command structure was introduced in November 2024.
- 8.30** An Garda Síochána booked hotel rooms in bulk two months prior to the operation, before instructions were issued to Garda members to assess likely demand. This in conjunction with the non-timely submission of requests for accommodation resulted in excess hotel rooms being booked.
- 8.31** An Garda Síochána was able to cancel some of the rooms booked without penalty payments being applied.
- 8.32** An Garda Síochána spent nearly €590,000 on accommodation for its members who were policing this event. Just over 40% of this expenditure (€248,500) related to accommodation that was not used by Garda personnel. Notwithstanding the challenges in assessing demand for necessary accommodation, this level of wastage does not represent value for money.

Recommendation 8.1

An Garda Síochána should adhere to firm deadlines when requesting information from members and ensure Garda members are fully informed about the requisition process and the requirement to request or decline accommodation and meals for an event within a defined timeline.

Accounting Officer’s response

Agreed.

A number of steps have been taken to improve the timelines around the declaration of an extraordinary event to streamline the resource deployment needs and requests. This should ensure that the relevant procurement process and contracts are in place, and advance bookings are at a minimum percentage level prior to receiving the actual deployment numbers.

This requires strategic collaboration and early engagement with Government departments for large scale significant events where Ireland is the host and An Garda Síochána is required to provide the safety and security from own resources. Early engagement with the operational planning teams and Finance and Services is also critically required. This has improved over the number of significant events thereafter.

Timeline for implementation

In place since quarter four 2024.

- 8.33** A public procurement process was not conducted by An Garda Síochána prior to acquiring hotel accommodation for the operation. The Accounting Officer has stated that An Garda Síochána conducted tendering processes with hotel service providers between October 2024 and March 2025, and has built in negotiated terms and conditions for payment and cancellations with service providers. It also has put a contract in place through the available Office of Government Procurement travel services framework for domestic and foreign bookings requirements until August 2026. It is also working with the Office of Government Procurement regarding the travel services framework to be put in place from September 2026.
- 8.34** The audit identified 24 instances where Garda members were assigned to multiple rooms in hotels or to rooms in multiple hotels. This may be due to the use of a manual process to allocate accommodation.

Recommendation 8.2

An Garda Síochána should investigate the use of a more sophisticated method for the allocation of accommodation, to reduce the risk of administrative errors.

Accounting Officer's response

Agreed.

An Garda Síochána is currently reviewing options that may have the scope to provide support in this area.

Timeline for implementation

By June 2026, scope business analysis need and collaborate with ICT on what tool could effectively be used on Garda IS system without breaching security.

- 8.35** The examination identified over 250 cases of potential overpayment of travel and subsistence claims totalling €35,000 in respect of Operation Argillite. Due to limitations in the data available, the amounts identified are likely the minimum level of overpayment. An Garda Síochána has stated that internal audit will review this information and all overpayments substantiated will be recouped.
- 8.36** The critical failure to cross-reference between travel and subsistence claims submitted by Garda members and accommodation and meals provided by An Garda Síochána during the operation points to a weakness in internal control systems, with insufficient internal control checks and a disregard for established expense verification protocols.

Recommendation 8.3

An Garda Síochána should update travel and subsistence procedures to ensure officials confirm services were not provided at a central level prior to approval of claims.

Travel and subsistence procedures should be periodically communicated to all Garda members to ensure that they are familiar with the rules around claiming for travel and subsistence expenses.

Accounting Officer's response

Agreed.

A review of the subsistence claim form was completed in 2025 to include where the provision of accommodation and/or meals was facilitated from Vote 20 Garda Síochána. The claimant and approver must certify where all provisions have been made. This will ensure the appropriate reduction is made at the claim processing stage. Additional monitoring reports have been developed through the Core Expenses system to monitor this.

Timeline for implementation

In place.

