

VOTE 20. - GARDA SÍOCHÁNA

16. Witness Security Programme

I have been informed that the Witness Security Programme is under the control and administration of the Garda Commissioner and his senior officers and the funds are allocated to a separate subhead of the Garda Síochána Vote to ensure accountability in reporting of expenditure of these moneys. There is continuous review and assessment of the cases dealt with under the programme.

A public bank account has been set up for the disbursement of funds under this programme and the Commissioner is the sole signatory on this account.

The account is operated by the Commissioner requesting funds from the Accounting Officer of the Department. The funds are drawn by way of an imprest from the Garda Síochána Vote, and in this respect funds are requested, total expenditure reported and audit trails maintained in a similar fashion to drawdowns from the Secret Service Vote. Appropriate arrangements are also in place, to ensure that funds are transferred into the account only as required and that large balances are not lying idle in the account.

My audit of this expenditure is therefore limited to the procedure that applies to the Secret Service Vote and I accordingly rely on certificates signed by the Accounting Officer and the Garda Commissioner to the effect that the money was properly drawn by way of an imprest from the Garda Síochána Vote (£60,000 in 1998) and that the expenditure from that imprest (£41,608) was properly expended and was solely for the purpose of the Witness Security Programme.