

6 Cost of policing non-public duty events

- 6.1 The Garda Síochána Act 2005 (the Act) states that the Garda Commissioner (the Commissioner) may provide and charge for police services if
- the event is in the public interest and it is consistent with the functions of An Garda Síochána to provide the services, and
 - the Commissioner is satisfied the person has paid or will pay for the services.

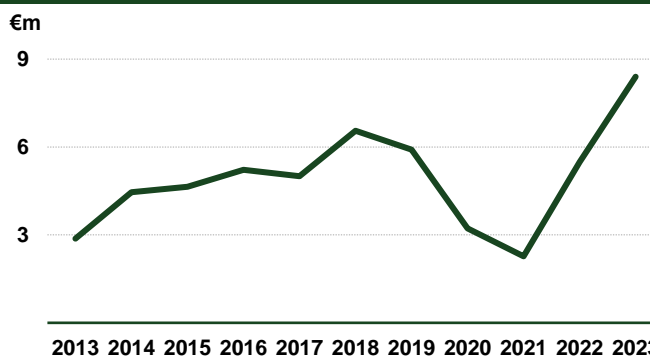
The Act provides the Commissioner with the legislative authority to set charges to recover costs incurred associated with policing non-public duty events.

- 6.2 At the request of a person promoting an event, policing services may be provided by An Garda Síochána for events on public or private property — this is referred to as non-public duty (NPD). Examples of types of events for which police 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
- appearances by individuals or groups likely to attract large numbers of people.

- 6.3 Receipts from charges for NPD are recorded in the Garda Síochána appropriation account as appropriations-in-aid (see Figure 6.1). This revenue may be retained and used to fund Garda expenditure. Because the costs incurred in policing NPD events are not separately reported, it is difficult to assess if An Garda Síochána is recovering an appropriate level of costs associated with the policing of NPD events.

Figure 6.1 Receipts for policing of non-public duty events^a



Source: An Garda Síochána appropriation accounts 2013 – 2023

Note: a Receipts are recorded in the year of collection.

b Correction: The receipt amount for 2023 was incorrectly recorded at €7.2 million in the original published report and has now been updated to €8.4 million.

- 6.4** This examination was undertaken to assess whether An Garda Síochána has
- a comprehensive charging policy in respect of policing NPD events
 - appropriate procedures to recover costs incurred when policing NPD events, and
 - appropriate controls over the charging, billing and receipting of policing NPD events.
- 6.5** This examination involved a review of Garda Síochána policies, procedures and other relevant documents, analysis of administrative data, and a detailed review of a sample of 15 NPD events relating to 2023 receipts.¹

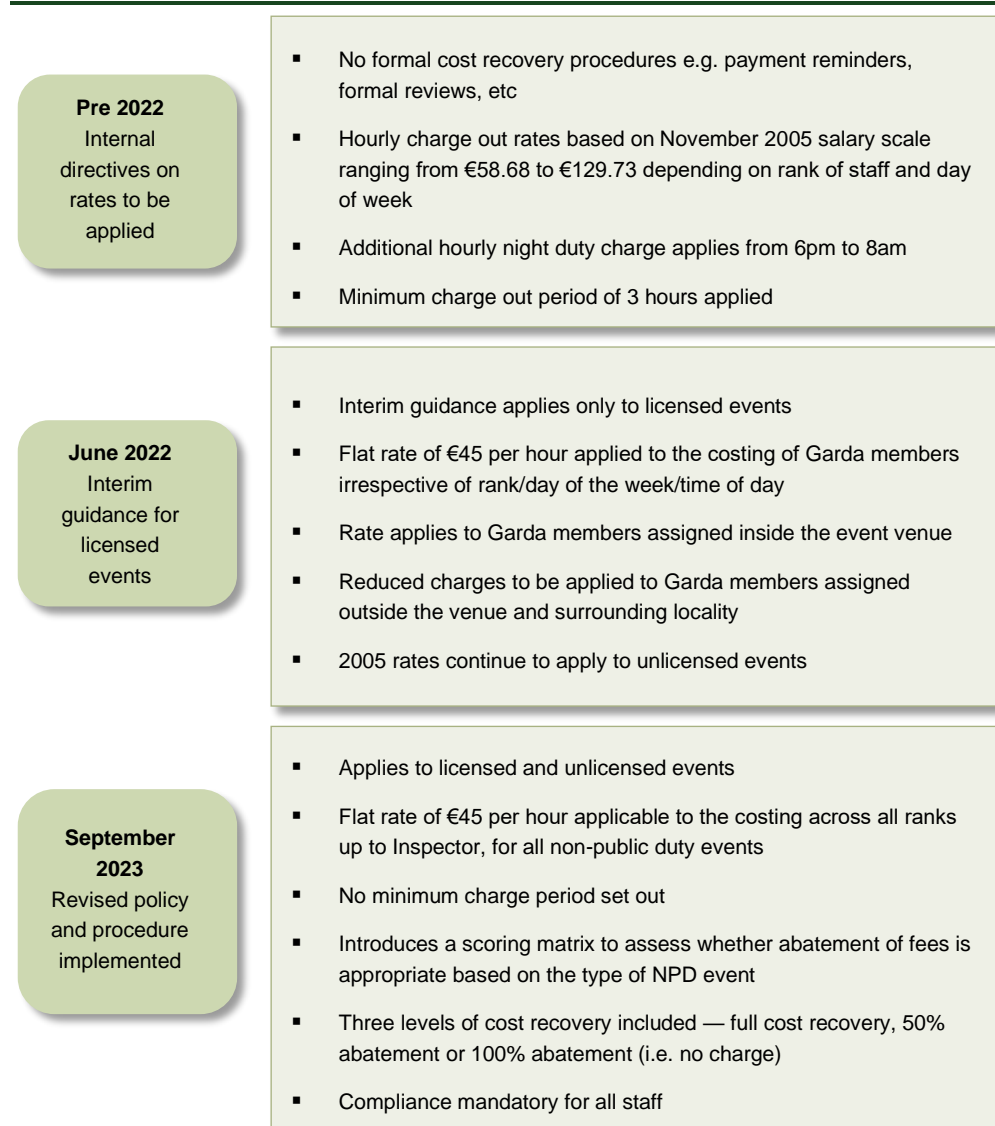
Cost recovery policy

- 6.6** The Commissioner may, by law, set charges to recover costs associated with policing NPD events. Clear policies and principles are required to determine in what circumstances cost recovery is appropriate, and to determine the setting of fees and charges when it is agreed that cost recovery should be pursued.
- 6.7** Prior to 2022, the policy surrounding the policing of non-public duty events was contained within the *Garda Finance Code*. In line with the provisions of the Act and the Code, there was a practice to charge promoters/organisers for members of An Garda Síochána assigned to NPD events.
- 6.8** A Garda internal directive, issued in 2005, set out a range of rates to be charged for policing NPD events. The charge rates (per member) ranged from €59 per hour to €130 per hour, based on the rank of members assigned to the event, and whether the event took place at the weekend or midweek. The rates were estimated based on the salary scales applicable at that time (November 2005). These rates continued to be applied until June 2022, when An Garda Síochána introduced an interim guidance document on Garda resourcing at licensed events and concerts (see Figure 6.2).²
- 6.9** The June 2022 interim guidance replaced the variable rate with a flat rate of €45 per hour, applicable to all ranks assigned to police licensed NPD events. The €45 flat rate comprises an hourly basic overtime rate of €38.40 based on the overtime rate payable to a Garda at the mid-point of the pay scale, employer PRSI contribution of €4.24, and a nominal amount of €2.36 per hour as a contribution towards non-pay costs.
- 6.10** An Garda Síochána stated that the move to a flat rate hourly fee linked to the Garda pay scale overtime rate was due to
- the majority of personnel assigned to NPD events being at Garda rank
 - a review of historic data that indicated the majority of NPD was charged at the overtime rate, and
 - consistency and ease of administration.
- 6.11** In September 2023, An Garda Síochána published a policy and developed an internal procedure document on the provision of Garda services for NPD events.³ The procedure document stated that a flat rate charge of €45 per hour would apply as a costing to all NPD events both licensed and unlicensed, subject to periodic adjustment.

¹ From the sample of 15 events, 13 took place in 2023. The other two events took place in 2022 and payment was received in 2023.

² An event where the audience/patrons comprises 5,000 persons or more is required to have a licence under the Planning and Development Act (as amended).

³ [Provision for Garda services for certain events and associated charges.](#)

Figure 6.2 An Garda Síochána procedures for charging for non-public duty events

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

- 6.12** The examination team found no evidence that An Garda Síochána estimated the actual costs incurred in policing NPD events so as to assess the appropriateness of the €45/hour rate charged. Furthermore, the €45 flat rate does not reflect additional overtime rates or allowances payable for duty on Sundays or bank holidays. The flat rate charge also has not been revised to take account of pay increases awarded since April 2023.
- 6.13** Consequently, the charge rate reflects an assumed cost rather than the actual costs. If the charges levied in respect of policing NPD events are less than the costs incurred, the unrecovered portion of costs is ultimately funded by the Exchequer.

Charge rate concessions

- 6.14** As a matter of policy, the flat rate charge of €45/hour/member attending may be abated, depending on the nature of the event and the circumstances of the deployment.

Fee abatement and waivers

- 6.15** An Garda Síochána is responsible for maintaining public order and safety in its day-to-day policing duties, and so there may be occasions where normal Garda public duty overlaps with policing of NPD events. In such cases, An Garda Síochána considers it may not be appropriate to levy the full charge.
- 6.16** The June 2022 interim guidance stated that An Garda Síochána would charge for the time of members deployed in an event venue, but would not levy full charges for resources deployed outside the venue or in the surrounding areas. The guidance set out that the decision on establishing the appropriate uncharged level of resources was the responsibility of the local Chief Superintendent for the area within which an event is taking place.
- 6.17** The September 2023 policy on the provision of Garda services for NPD events provides a new methodology to score events based on their characteristics (e.g. the nature of the event, whether an entry fee applies, etc.). The scoring matrix used is set out in Annex 6A. The final score is used to determine the level of fee abatement to be applied — zero, 50% or 100% abatement (i.e. no charge).
- 6.18** The policy also states that where the event is commercial and profit driven, the full charge for Garda services is to be applied.
- 6.19** The local Chief Superintendent is responsible for deciding on the number of Garda personnel to be deployed to an event and its immediate surroundings. S/he is also responsible for the decision to apply a reduced charge or to waive the charge, based on the results of the scoring matrix.
- 6.20** The examination team reviewed the records for five events (from the sample of 15) where a reduced or no charge was applied, under the current policy. An Garda Síochána was unable to provide a completed scoring matrix for any of the events selected.
- 6.21** In one case, the NPD charge was waived as the event was considered to be a 'charity event'. However, the event attracted an entry fee for participants and the income generated was retained by the organising body, which is not a registered charity. The examination found that there is no requirement in the current procedure document to verify the charitable status of event organisers, when deciding to waive the NPD fee.
- 6.22** When a fee is reduced or waived, the cost of providing the service is borne by the Exchequer. For this reason, decisions to reduce or waive fees should be in line with the policy direction, and fully documented. A failure to clearly document the rationale for applying fee abatement or waiving the fee undermines the integrity of the charging regime and could represent an effective Exchequer subsidisation of commercial activity.

Comparison with actual costs incurred

6.23 The most recent policy and related procedure document outlines the methodology and associated rationale for calculating the fee. However, from a review of the sample (15 events), the examination found an inconsistent approach in how the flat rate charge was applied.

- In some cases, the flat rate charge was applied to estimated Garda hours as determined by the Chief Superintendent when planning the level of resources needed to police an event.
- In other cases, the flat rate fee was applied to hours reported and returned to the Finance Unit on paper-based forms, known as the A17 return.

6.24 The examination found that in general for larger commercial events, the hours reported often exceeded the initial estimated hours.

Difficulties collating actual costs

6.25 The roster and duty management system was introduced in An Garda Síochána to improve organisational capabilities of planning, controlling and managing the deployment of staff resources and to lead to savings in the cost of overtime through more effective and efficient resource allocation. The project was initially piloted in the Dublin Metropolitan Region Eastern Division in 2017 and is now live across all regions.

6.26 A roster and duty management system policy was implemented with an effective date of 19 February 2020. This states that compliance with the policy and related procedure document is mandatory for all Garda personnel.

6.27 The roster and duty management system is not currently used to record and manage hours worked, associated overtime and allowances in relation to NPD. An Garda Síochána stated that an assessment of the feasibility of moving NPD planning and management onto the roster and duty management system is ongoing.

6.28 The A17 return is used to capture information on

- the number and rank of Garda members assigned to the NPD event
- the number of hours worked by each Garda member
- the travel and subsistence rate applicable.

6.29 The examination team found that only overtime hours worked are routinely recorded on the A17 returns. An Garda Síochána assumes that NPD hours are worked by non-rostered members. Where normally-rostered members or Garda reserve members are also deployed to an event, the A17 return does not capture this, and so associated charges are not allocated to the NPD event

Figure 6.3 Challenges identifying costs incurred in policing NPD events

Cost component	Source of information	Challenges identified by examination team
Overtime costs — Garda members assigned to NPD	NPD overtime payroll report	<ul style="list-style-type: none"> ▪ Includes overtime costs that have been linked to NPD event only (i.e. incurred by staff who are not rostered on duty). Regular overtime hours (incurred by rostered staff) are excluded. ▪ Risk that information may be incomplete if incorrect or no NPD reference recorded.
Travel and subsistence claimed by Garda members assigned to NPD	Paper based travel and subsistence claim form A17 return with details of travel and subsistence rate Travel and subsistence payments report	<ul style="list-style-type: none"> ▪ Increased risk of error, and lack of audit trail with paper travel and subsistence forms. ▪ Inconsistencies between information recorded on A17 return, travel and subsistence claim form and travel and subsistence paid per payment report. ▪ Inconsistent recording of NPD reference number/name of event on travel and subsistence forms and payment records increases risk of incomplete and inaccurate costs.
Rostered members' pay costs when diverted from other duties and assigned to NPD	Not captured or identifiable Not stated on the A17 return	<ul style="list-style-type: none"> ▪ Inconsistent approach to recording this information. ▪ Unable to link rostered staff to NPD event increasing the risk that actual NPD costs are incomplete.
Overhead allocation — uniform, equipment etc.	No report/method identified to allocate additional overheads	<ul style="list-style-type: none"> ▪ Policy does not include instances when the use of transport/equipment etc. may be chargeable. ▪ €2.36 nominal contribution included in €45 flat rate.

Source: Analysis by the Office of the Comptroller and Auditor General

6.30 Because the resources deployed in policing NPD events are not captured centrally in a consistent and reliable manner, full costing of those deployments cannot readily be verified. For the sample of 15 events selected, the examination team estimated the actual costs of policing the events, based on the identified cost components set out in Figure 6.3. The results of that estimation process were compared to the actual charges levied, and the actual cost recovery rate estimated (see Figure 6.4).

6.31 The calculations set out in Figure 6.4 were based on the actual costs identified i.e. NPD overtime hours paid and travel and subsistence payments. Other costs, such as the pay of rostered members that may have been assigned to attend NPD events, were not identifiable, and so there is a risk that the estimated actual costs are under-estimated. For this reason, the estimated cost recovery percentage shown may over-state the recovery of costs actually achieved.

Figure 6.4 Estimated cost recovery rates for a sample of NPD events selected

Event type	Event	Abatement rate	An Garda Síochána charge	Estimated actual costs	Variance between estimated costs and charge	Maximum estimated cost recovery rate ^a
Sporting	The Galway races summer festival	Zero	€24,912	€48,795	€23,883	51%
	Punchestown racing festival, Kildare	Zero	€20,000	€56,448	€36,448	35%
	Christmas festival of racing, Limerick	50%	€4,838	€9,645	€4,807	50%
	Galway United FC League of Ireland soccer match	50%	€1,187	€1,108	(€79)	107%
	Kerry FC — three League of Ireland soccer matches	Zero	€2,430	€3,037	€607	80%
Music concert/festival	Body and Soul Festival, Westmeath	Zero	€37,824	€45,629	€7,805	83%
	Harry Styles at Slane Castle, Meath	Zero	€207,180	€274,166	€66,986	76%
	New Year's Festival 2023, Dublin	50%	€3,915	€4,553	€638	86%
	Snoop Dogg concert, Dublin	50%	€1,755	€3,249	€1,494	54%
	Otherside Festival at Rock Farm, Slane, Meath	Zero	€5,425	€4,938	(€487)	110%
Road race	Run in the Dark, Dublin	100%	—	€6,459	€6,459	0%
Motor rally	Rally of the Lakes, Kerry	Zero	€11,000	€20,482	€9,482	54%
	Cork rally	Zero	€2,250	€2,396	€146	94%
Cultural	Rose of Tralee, Kerry	Zero	€6,000	€17,483	€11,483	34%
Security	Blast supervision at quarry, Galway	Zero	€237	€210	(€27)	113%

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

Note: a Additional costs (such as rostered members' pay) would increase the costs incurred and reduce the cost recovery rate.

6.32 The key findings from this analysis are

- The target 100% cost recovery may not have been achieved for the larger commercial concerts. As An Garda Síochána does not comprehensively collate the full costs of policing these events, there is a risk that the Exchequer is subsidising profit-seeking entities.
- There is a lack of consistency evident in the cost recovery rates achieved for similar sporting events (e.g. ranging from 35% to 51% for racing festivals), and in the application of abatements.
- For some of the smaller events, there is a risk that An Garda Síochána may be overcharging. An Garda Síochána does not have the legislative authority to raise charges in excess of the costs incurred. While it is likely that there were additional costs incurred in policing these events (rostered members etc.), this information is not collated or documented and therefore, cannot support the full charge raised.

- 6.33** The examination found that An Garda Síochána does not have sufficient and reliable information available on the actual costs incurred in policing NPD events. As such, An Garda Síochána cannot determine whether or not an appropriate level of costs for the provision of Garda services at NPD events is being recovered.

Debriefing and review of charges

- 6.34** An Garda Síochána's current procedure states that following the conclusion of an NPD event, a thorough debriefing should be completed. The procedure states that the debriefing should include an analysis of the financial arrangements regarding the provision of Garda services and the appropriateness of the charges levied, ensuring that such charges were commensurate with the policing requirements of the event.
- 6.35** The debriefing documentation was requested for the six events from the sample selected which were managed in accordance with the new policy and procedure i.e. held after September 2023. Just two debriefing documents were provided. However, neither of the documents received contained financial analysis or an assessment of the appropriateness of the fees charged for the event.
- 6.36** The examination found no evidence that An Garda Síochána carries out a retrospective review of the appropriateness of the charges levied as outlined in the procedure document.

Controls over the charging, billing and collection of NPD fees

- 6.37** There are no formal documented procedures in place for the invoicing and collection of NPD fees. Invoices are issued based on the information contained on the A17 return and there are no payment terms or due date specified on the invoices. An Garda Síochána does not have documented credit control procedures in place to
- routinely follow up on unpaid bills or
 - issue reminders on a regular basis.
- 6.38** From the sample of 15 events reviewed, two invoices remained outstanding at the end of June 2024. One of these related to a commercial event that took place more than 12 months before, and involved a substantial debt.
- 6.39** At year-end 2023, a total of €3.6 million NPD invoices remained outstanding. Of this, 34% (€1.25 million) had been invoiced prior to 2023, and invoices amounting to €512,000 had been outstanding since prior to 2019. By end June 2024, the debt outstanding at year-end 2023 had fallen to €1.7 million. However, there was little movement on older balances.
- 6.40** NPD invoices and balances due are logged on a spreadsheet in the Garda Síochána Finance Unit. This spreadsheet, referred to as the 'NPD master list', is the only record of NPD invoices issued that is retained by An Garda Síochána. The examination team noted that the format of the data recorded on the spreadsheet made it difficult to interrogate or analyse.
- 6.41** There are significant risks associated with maintaining key accounting records (such as the NPD master list) on a stand-alone excel spreadsheet. It is susceptible to human error, data corruption and data security issues. Information retained on the spreadsheet is not automatically linked to the accounting records of the organisation. Moreover, there is no audit trail generated if invoices are cancelled or removed from the listing.

- 6.42** The examination team requested a list of credit notes issued against NPD invoices in order to assess if the invoices issued are being collected at the agreed fee. An Garda Síochána stated that no credit notes have been raised in relation to NPD invoices.
- 6.43** In one of the 15 cases reviewed, the examination team noted that the initial NPD charge had been calculated for an event that occurred in the first half of 2023. An invoice was raised for the calculated amount, and this issued to the event organiser at that time. This invoice was not paid. A reduced fee of around one third of the calculated charge was later agreed and a new invoice to that effect was raised and paid. There was no record of the initial invoice being cancelled, nor was there a record of a credit note raised for the fee reduction.
- 6.44** Due to the lack of an audit trail for cancelled or partially credited invoices, the examination team was unable to quantify the extent of invoices that may have been reduced following negotiations. Where invoices can be cancelled and re-issued without an audit trail, there is an increased risk of error or inappropriate concessions going undetected and therefore an increased risk of financial loss to the Exchequer.

Conclusions and recommendations

- 6.45** Since 2022, An Garda Síochána has taken steps to improve the consistency of the approach to charging for policing of NPD events. The interim guidance issued in June 2022, followed by the policy and procedure implemented in September 2023, have established a policy and charging framework for the provision of Garda services at NPD events.
- 6.46** From June 2022, NPD policing hours have been charged at a flat rate fee of €45 per hour, irrespective of the rank of the members assigned to the event. This rate is considerably less than the previous variable rates in use, and An Garda Síochána is yet to review the appropriateness of the flat rate by comparing it with actual costs incurred.

Recommendation 6.1

The current procedure states that the €45 flat rate will be subject to periodic review. This review should include a comparison of estimated costs (using the flat rate) with actual costs incurred and paid, for a sample of NPD events, to determine if the flat rate fee is appropriate.

Accounting Officer's response

Agreed.

An Garda Síochána will incorporate the analysis outlined into the next periodic review of the *Provision of Garda Services for Certain Events and Associated Charges Policy*. The next review is scheduled to be conducted in 2024.

Timeline for implementation

Q4 2024

- 6.47** It is a policy matter for An Garda Síochána to determine the occasions when it is appropriate to waive or reduce a fee, particularly when there is overlap between public duty and the policing of NPD events, for example traffic management in areas surrounding an event venue. The scoring matrix in the current policy framework appears to be a reasonable attempt to set out a transparent and consistent approach to assessing if fees should be reduced. However, as the scoring documentation was not provided to the examination team for the five sample events reviewed, the basis and validity of the decisions to reduce charges or waive fees could not be verified. A clearly documented record of decisions is essential for ensuring the integrity of the charging regime.

Recommendation 6.2

An Garda Síochána should ensure that all decisions to waive or abate fees are clearly documented in line with the relevant policy and procedure. The supporting documentation should be provided to the Finance Unit and retained centrally.

Accounting Officer's response

Agreed.

An Garda Síochána will issue an appropriate communication to enforce the recommendation.

Timeline for implementation

Q4 2024

- 6.48** Because of the way information is recorded about hours worked and travel and subsistence claimed for NPD events, the total actual costs of policing NPD events cannot be verified. Furthermore, costs associated with rostered staff deployed to an NPD event, whether during regular hours or on overtime, are not considered by An Garda Síochána as a cost associated with NPD.
- 6.49** As An Garda Síochána cannot reasonably estimate the actual costs incurred in policing NPD events, it cannot therefore determine the cost recovery rate, or assess if it is set at an appropriate level. Analysis of the records for a sample of events identified inconsistencies across the cost recovery rates achieved from similar events, as well as commercial events where, contrary to policy, full cost recovery was not achieved. When An Garda Síochána fails to recover appropriate costs incurred, there is a risk of financial loss to the Exchequer and subsidisation of the event operators who are, in some cases, private profit-seeking entities.
- 6.50** The current policy requires that an assessment of financial arrangements, and the appropriateness of the charges raised, forms part of the event debriefing document. However, there was no evidence that An Garda Síochána has completed this for any of the six applicable events included in the sample.

Recommendation 6.3

An Garda Síochána should review available management information to assess if more meaningful data on actual costs incurred in policing NPD events can be produced.

Target cost recovery rates for types of events should be established to ensure that an appropriate level of costs is being recovered, and to increase consistency in the rates achieved.

The appropriateness of the charges levied should be assessed routinely as part of the event debriefing, in line with the current policy and procedure.

Accounting Officer's response

Agreed.

An Garda Síochána will review the capability currently available, in order to understand the feasibility of using the systems to track target cost recovery rates for types of events and that an appropriate level of costs are being recovered.

Timeline for implementation

An Garda Síochána will conduct a feasibility study surrounding the implementation of this recommendation. The projected completion date of this feasibility study and implementation of any recommendations arising is 2025.

- 6.51** There are significant weaknesses in the invoicing and collection of agreed NPD fees. The lack of routine credit control procedures increases the risk that amounts due may not be recovered in a timely manner, and ultimately may lead to bad debts and a loss to the Exchequer.
- 6.52** The absence of an audit trail for invoices raised, reduced or cancelled, increases the risk that fraud or error may go undetected. The recording of invoices and receipts (amounting to €8.4 million in 2023)¹ on a standalone spreadsheet, which is not integrated into the financial accounting records, exposes the organisation to an unnecessary level of financial risk.

Recommendation 6.4

An Garda Síochána should review and assess the controls in place over the billing and receipting of NPD invoices with a view to developing and implementing formal procedures for billing, cancellation and receipting of NPD invoices.

An Garda Síochána should also address the financial control risks associated with maintaining invoice listings on a stand-alone spreadsheet which is not integrated into the financial accounting records of the organisation.

Accounting Officer's response

Agreed.

An Garda Síochána will seek to formalise procedures in regard to the billing and receipting of non-public duty invoices and incorporate this within the procedures for the *Provision of Garda Services for Certain Events and Associated Charges*. Furthermore, the Garda Síochána Finance Directorate is scheduled to utilise accounts receivable functions as part of the wider migration to the National Shared Services Office scheduled for 2025.

Timeline for implementation

2025

¹ The amount in excess of €7 million was incorrectly recorded as receipts in the original published report.

Annex 6A Scoring matrix for fee abatement

Criteria	Question	Answer	Score ^a
Nature of event <i>(Unlicensed event should be captured under one of these relevant headings)</i>	Commercial event	Yes	
	Charity	Yes	
	Community	Yes	
	Cultural/heritage event	Yes	
	Private event	Yes	
	Sporting event/with admission fee payable	Yes	
Host/organiser/promoter	Existence of a promoter clearly identifies a commercial event. Can also be a significant non-commercial event or a sporting event?	Yes	
		No	
Premises licence/safety certificate required	Is a licence required? Certain events require a licence or a safety certificate to operate. The event capacity and that licences are required indicate a major event.	Yes	
		No	
Payment for entry at the event	Will the public attending the event be required to pay to enter? The event can be either a commercial, charitable, unlicensed or community event.	Yes	
		No	
Security	Will the event use licensed Private Security Authority (PSA) approved security? (This can assist in reducing the policing numbers). Agreement is required with Garda management as to the number of licensed security and stewards. If there are no PSA licenced personnel, then the score is zero.	Yes	
		No	
Performers paid	Will the performers at the event be paid? This can be a commercial, charitable, unlicensed or community event.	Yes	
		No	
Traders concessions	Will traders be required to pay at the event? This can indicate a major event.	Yes	
		No	
Proceeds to charity/community organisations	Will 100% of the surplus income be for charitable distribution or will it be distributed through the community or the organisation?	Yes	
		No	
Proceeds to sporting organisations	Does the organisation distribute its surplus from the event to the promotion of the relevant sport?	Yes	
		No	
Impact on community	Will a community be affected by holding the event, such as increased traffic, disruption and public disorder?	Yes	
		No	
Additional policing	Is more policing than the norm required because of the event? Considering location, crowd profile and risk.	Yes	
		No	

Source: An Garda Síochána

Note: a Weighted scores of -10, 5, 0, 10 and 20 are assigned to each answer in the internal procedure document.