

Appropriation Account 2025

Vote 41

**An tÚdaras Póilíneachta agus
Sábháilteachta Pobail**

Introduction

As Chief Executive of An tÚdarás Póilíneachta agus Sábháilteachta Pobail (the 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 2025 for the salaries and expenses of An tÚdarás Póilíneachta agus Sábháilteachta Pobail and for the payment of certain grants.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €1.704 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 5 form part of the account.

Establishment of the Authority

The Authority was established on 2 April 2025 as an independent, statutory agency responsible for the oversight of An Garda Síochána. It is a successor organisation to the Policing Authority and the Garda Síochána Inspectorate.

On 2 April 2025, the Minister for Justice, Home Affairs and Migration signed the establishment order for the Authority merging the functions of the two legacy organisations, the Policing Authority and the Garda Síochána Inspectorate, under the current structure of Vote 41. On 1 April, the Dáil passed a motion to withdraw the 2025 revised estimate for the Policing Authority and to approve the allocation of funds through a 'further revised estimate' to Vote 41 An tÚdarás Póilíneachta agus Sábháilteachta Pobail. The Authority's further revised estimate is a consolidation of the Policing Authority and Garda Síochána Inspectorate 2025 estimates for the financial year 1 January to 31 December 2025.

The 2025 appropriation account reflects the full-year estimate for Vote 41 as voted by the Dail on 1 April 2025. The account consolidates the Policing Authority and Garda Síochána Inspectorate budget and expenditure for the period 1 January to 31 December 2025. The prior year (2024) figures included within the account relate to the Policing Authority only. The outturn for the Garda Inspectorate for 2024 was €1.2 million, charged to Vote 24, subhead A.5.

The Authority comprises a Chairperson and eight ordinary members, supported by an Executive team under a CEO.

The core objective of the Authority is to oversee and assess the performance of An Garda Síochána in providing policing services to communities across Ireland and its work with partner organisations to ensure the safety of those communities.

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 adoption of a strategic plan, and
- the approval of the annual report of the Authority.

The Authority has adhered to the general principles of 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, Home Affairs and Migration annually. The annual report of the Authority for 2025 will be submitted to the Minister by 31 March 2026.

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, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025 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 for periods of account commencing from 1 January 2025.

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, Home Affairs and Migration and a memorandum of understanding by the National Shared Services Office (NSSO). Payroll and HR services are provided to the Authority by the NSSO 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, Home Affairs and Migration 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, who provides me with independent and objective advice. 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 four times in 2025.

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 and professional and other contracted services amounted to a total of €565,000 in 2025.

No non-competitive contracts over €25,000 were entered into by the Authority during 2025 and, as required by circular 40/2002, a nil return was submitted to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

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 and opportunities register is in place which identifies the key risks and opportunities 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 as necessary 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 and opportunities are managed to an acceptable level. The results of the risk management activities are reported to the Audit and Risk Committee.

The risk and opportunities 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, the Audit and Risk Committee 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 2025 that require disclosure in the appropriation account.

Helen Hall

Accounting Officer

An tÚdarás Póilíneachta agus Sábháilteachta Pobail

11 March 2026

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 41 An tÚdarás Póilíneachta agus Sábháilteachta Pobail Opinion on the appropriation account

I have audited the appropriation account for Vote 41 An tÚdarás Póilíneachta agus Sábháilteachta Pobail for the year ended 31 December 2025 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 An tÚdarás Póilíneachta agus Sábháilteachta Pobail for the year ended 31 December 2025, 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 An tÚdarás Póilíneachta agus Sábháilteachta Pobail 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 June 2026

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 An tÚdarás Póilíneachta agus Sábháilteachta Pobail

Appropriation Account 2025

		2025	2024
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Provision of independent oversight and inspection of the policing functions of An Garda Síochána	6,284	4,572	3,636
Gross expenditure	6,284	4,572	3,636
<i>Deduct</i>			
B Appropriations-in-aid	126	118	76
Net expenditure	6,158	4,454	3,560

Surplus

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

	2025	2024
	€	€
Surplus to be surrendered	1,704,313	808,338

Helen Hall

Accounting Officer

An tÚdarás Póilíneachta agus Sábháilteachta Pobail

11 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

	2025	2024
	€000	€000
Administration pay	3,759	2,562
Administration non-pay	813	1,074
Gross expenditure	4,572	3,636
<i>Deduct</i>		
Appropriations-in-aid	118	76
Net expenditure	4,454	3,560
Changes in capital assets		
Property, plant and equipment		
Depreciation (note 2.1)	—	—
Changes in net current assets		
Decrease in prepayments	39	
Increase in accrued expenses	64	
	103	(2)
Direct voted expenditure	4,557	3,558
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	432	452
Net programme cost	4,989	4,010

1.1 Net allied services expenditure

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

	2025	2024
	€000	€000
Vote 13 Office of Public Works	295	329
Vote 18 National Shared Services Office	37	4
Vote 24 Department of Justice, Home Affairs and Migration	30	60
Vote 43 Office of the Government Chief Information Officer	70	59
	432	452

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000	2024 €000
Fixed assets			
Property, plant and equipment	2.1	—	—
		<u>—</u>	<u>—</u>
Current assets			
Bank and cash		—	8
Prepayments	2.2	63	102
Other debit balances	2.3	684	59
Net Exchequer funding	2.6	11	47
		<u>758</u>	<u>216</u>
<i>Less</i>			
Current liabilities			
Bank and cash		259	—
Accrued expenses	2.4	174	111
Other credit balances	2.5	436	114
		<u>869</u>	<u>225</u>
Net current liabilities		(111)	(9)
Net liabilities		<u>(111)</u>	<u>(9)</u>
Represented by:			
State funding account	2.7	<u>(111)</u>	<u>(9)</u>

2.1 Property, plant and equipment

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation			
At 1 January 2025	—	19	19
Additions	—	—	—
Disposals	—	—	—
At 31 December 2025	—	19	19
Accumulated depreciation			
At 1 January 2025	—	19	19
Depreciation for the year	—	—	—
At 31 December 2025	—	19	19
Net assets			
At 31 December 2025	—	—	—
At 31 December 2024	—	—	—

2.2 Prepayments

at 31 December	2025 €000	2024 €000
Administration	12	44
Software support	51	58
	63	102

2.3 Other debit balances

at 31 December	2025 €000	2024 €000
Advance to OPW for building works	592	—
Payroll distribution account	84	57
Recoupable cycle to work scheme	1	2
Other debit balances	7	—
	684	59

2.4 Accrued expenses

at 31 December	2025	2024
	€000	€000
Payroll accrual	90	55
Holiday accrual	62	36
Administration	22	20
	174	111

2.5 Other credit balances

at 31 December	2025	2024
	€000	€000
Amounts due to the State		
Income tax and USC	86	64
Pay related social insurance	42	27
Professional services withholding tax	—	7
Value added tax	8	9
	136	107
Other credit suspense items	289	—
Payroll deductions held in suspense	9	7
Recoupment of payroll overpayments	2	—
	436	114

2.6 Net Exchequer funding

at 31 December	2025	2024
	€000	€000
Surplus to be surrendered	1,704	808
Exchequer grant undrawn	(1,715)	(855)
Net Exchequer funding	(11)	(47)

Represented by:**Debtors**

Bank and cash	—	8
Debit balances: suspense	684	59
	684	67

Creditors

Bank and cash	(259)	—
Due to the State	(136)	(107)
Credit balances: suspense	(300)	(7)
	(695)	(114)
	(11)	(47)

2.7 State funding account

	Note	2025	2024
		€000	€000
Balance at 1 January		(9)	(11)
Disbursements from the Vote			
Estimate provision		6,158	
Surplus to be surrendered		(1,704)	
Net vote		4,454	3,560
Expenditure (cash) borne elsewhere	1.1	432	452
Net programme cost	1	(4,989)	(4,010)
Balance at 31 December		(111)	(9)

2.8 Commitments

at 31 December	2025	2024
	€000	€000
Research	9	10
Procurement of goods and services	—	11
	9	21

2.9 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. The implementation had the following impact on the State funding balance in the year of account.

	2025	2024
	€000	€000
Holiday accrual ^a	—	(55)
Payroll accrual ^a	—	(36)
	—	(91)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 41 An tÚdarás Póilíneachta agus Sábháilteachta Pobail is classified as administration expenditure applied towards a single programme: Provision of independent oversight of the policing functions of An Garda Síochána.

		2025		2024
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	4,320	3,759	2,562
ii	Travel and subsistence	88	72	43
iii	Training and development and incidental expenses	106	53	87
iv	Operational services, supplies and sundry equipment ^a	1,154	423	239
v	Digital capital investment and IT expenses ^a	237	172	546
vi	Premises expenses	299	81	159
vii	Consultancy and other services	80	12	—
		6,284	4,572	3,636

Note ^a The 2025 estimate for Vote 41 incorrectly labelled subhead (iv) as 'IT external services' and swapped the estimate provision amounts for subheads (iv) and (v). The descriptions shown above reflect the nature of the expenditure incurred under the subheads and is consistent with the classification used in prior years. The estimate provision amounts shown here are correct.

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure

iv Operational services, supplies and sundry equipment

Estimate provision €1.154 million; outturn € 423,000

The underspend can be attributed primarily to the delay in commencement of the Policing, Security and Community Safety Act 2024 and the establishment of the Authority. In the second half of 2025, the Authority scaled up work programmes, including engaging in a nation-wide campaign to identify and set three-year policing priorities, drawing up a three-year Authority strategic plan and finalising the Inspections MOU and work programme with An Garda Síochána.

v Digital capital investment and IT expenses

Estimate provision €237,000; outturn € 172,000

The delay in commencing the Policing, Security and Community Safety Act 2024 until the second half of 2025 meant that several ICT projects originally scheduled for 2025 were postponed to 2026.

vi Premises expenses

Estimate provision €299,000; outturn €81,000

The tender for the ground floor refurbishment and fit-out at 90 North King Street, with a total cost of €740,105 (of which 20% is funded by the OPW), experienced significant delays during 2025. Contracts were ultimately signed in December 2025 and works commenced in early February 2026.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025		2024
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Additional superannuation contribution receipts	118	110	76
2	DSP illness benefits	8	8	—
		126	118	76

4.2 Revenue of the Vote

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	4,454
Additional superannuation contributions	110
Other revenue	
Miscellaneous income	8
Total revenue	4,572
Represented by	
Total appropriations-in-aid (note 4.1)	118
Central Fund grant	4,454
	4,572

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025	2024
Number of staff at year end	<u>53</u>	<u>38</u>

5.2 Pay

	2025	2024
	€000	€000
Pay	3,401	2,323
Employer's PRSI	358	239
	<u>3,759</u>	<u>2,562</u>

5.3 Authority members' fees and expenses

On commencement of the Policing, Security and Community Safety Act 2024 on the 2 April 2025, the Policing Authority was dissolved and the Authority established.

During 2025, there were a total of six members of the Policing Authority including the Chairperson up to 1 April, the date of dissolution. There were a total of nine members of the Authority, including Chairperson from 2 April to 31 December 2025.

The two Authorities met in plenary a total of thirteen times (five in public) (2024: 13 (four in public)) and a total of four subcommittee meetings were held (2024: nine).

Fees totalling €136,827 were paid to members of the two Authorities during 2025 (2024: €92,302). Expenses paid to or on behalf of members in 2025 were €29,313 (2024: €36,421) (inclusive of benefit in kind tax).

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	2025	2024
20,000	59,999	29	21
60,000	69,999	3	5
70,000	79,999	3	—
80,000	89,999	4	2
90,000	99,999	5	4
100,000	109,999	3	3
110,000	119,999	1	1
120,000	129,999	1	1
130,000	139,999	3	—
140,000	189,999	—	1
190,000	199,999	1	—

5.5 Remuneration and taxable benefits of Accounting Officer

	2025	2024
	€000	€000
Basic pay	190	183

The value of retirement benefits earned in the period is not included above. There is ongoing engagement with the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation to clarify the appropriate pension arrangements, including pension contributions given the previous service of the Accounting Officer.

5.6 Other remuneration arrangements

Eleven retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €11,048. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.