

ANNUAL REPORT 2024



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

Annual Report of the Policing Authority 2024

In accordance with section 62O. (1) of the

Garda Síochána Act 2005 (as amended) and in compliance with the Code of Practice for the
Governance of State Bodies

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“....a body to be known as An tÚdarás Póilíneachta or, in the English language, the Policing Authority for the purpose of overseeing the performance by the Garda Síochána of its functions relating to policing services.”

Policing Authority establishing legislation

Chairperson's Foreword



In my foreword for 2023, I stated that 2024 would be a year of change for the Authority as we prepared to transition to the new Policing and Community Safety Authority (PCSA) with the Garda Síochána Inspectorate. This was certainly true as we balanced our oversight of the Garda Síochána and our wider statutory duties with preparing for a transition and a commencement date. We have continued to make progress against the objectives under each of the five strategic themes in the Authority's Strategy Statement. Our achievements were as follows:

- **Community-focused policing:** we continued to strengthen our relationships with communities. We worked to strengthen local policing accountability, which included our series of meetings with the Commissioner in community settings when we met him and his team in public in Limerick City in April 2024. We engaged on an agenda informed by extensive engagements with Garda personnel serving in the city and county and a wide range of community groups.
- **Effective policing:** we published and produced oversight reports on topics such as public order policing and child sexual abuse. We worked with the Garda Inspectorate on a post-implementation review of recommendations relating to the Garda Property and Exhibition Management system.
- **Garda integrity and human rights:** we undertook in-depth oversight and engagement with the Commissioner in public on matters relating to Garda conduct and discipline, as well as procuring and developing a Human Rights Framework for policing oversight and inspections for the PCSA.
- **Leading through change:** we proactively engaged with the Garda Síochána, the Department of Justice and other oversight bodies to conduct transition planning in conjunction with the Garda Síochána Inspectorate.
- **Informed oversight that engages the public on policing matters:** we established relationships and engaged with a broad range of groups and organisations nationwide and internationally to inform our oversight. Fifty-one meetings were held at which we listened to the experiences of policing bodies and oversight bodies to inform our work.

There was a heightened focus in 2024 on oversight of public order policing as significant public order incidents around the country continued. These were primarily targeted on sites proposed for use as international protection accommodation. We conducted a thorough review of public order policing following a request by the Minister for Justice in November 2023. This review was submitted to the Minister in August 2024. It found that in responding to public order incidents, the Garda Síochána, in the main, demonstrated dedication, professionalism, and resilience. However, the review highlighted concerns relating to the coordination, governance, and decision-making by the Garda Síochána in responding to public order incidents. Less than half of the recommendations of the 2019 Garda Síochána Inspectorate Review of Public Order Policing were implemented at that time. The Authority believes that risks pertaining to health and safety, effective response, and adequacy of training and resourcing will remain until these recommendations are implemented in full. There has been good progress since August 2024 and we will continue to engage with the Commissioner and his senior colleagues until all recommendations are implemented.

With respect to Garda resourcing, three key long-term issues have persisted throughout 2024 and will continue to require critical attention.

1. In particular, increasing the number of Garda personnel is an ongoing challenge. The Garda Síochána recruitment campaigns continue to receive sustained high levels of interest. However, there is a limit on the annual capacity of Templemore, which is approximately 1,000 recruits. This is balanced against rising retirements and other expected natural attrition in the coming years. There is a need for a radical change in the approach to retention and recruitment to enable the organisation to grow at the pace needed and to be able to deliver on existing functions.
2. The second issue is the structural weakness in the Garda Vote. This relates to the under-provision of funding concerning the pay budget. The extent to which overtime is increasingly relied upon to deliver “business as usual” policing is deeply concerning. This is exacerbated when increased staffing is approved; the budget is only adjusted concerning pay rather than considering broader cost implications, which must be catered for within the wider Vote. The Authority’s advice to the Minister in 2017 that this approach was “unrealistic, unsustainable and counterproductive” remains unchanged in 2024.
3. The final resourcing issue is the need for continued and enhanced investment and focus on using technology to support the enabling functions of the organisation. There is an urgent need for necessary software for finance and human resources, which currently rely primarily on manual spreadsheets or paper-based systems.

These three themes have been a constant focus of our engagement with successive Commissioners since the establishment of the Authority. They are at the heart of the annual advice on Garda resources provided to the Minister by the Authority. They will remain under scrutiny.

The lack of certainty in the commencement date of the PSCS Act in 2024 had significant implications for the Policing Authority, the Garda Síochána Inspectorate and the Garda Síochána. The running of competitions for senior Garda appointments at the ranks of Superintendent, Chief Superintendent, Assistant Commissioner and Commissioner is probably the most significant problem. The Authority has not been in a position to run senior Garda competitions since the start of 2024. The rolling change of the commencement date has precluded the Authority from commencing and concluding competitions at the senior ranks, as a clear window of sufficient time is required to undertake any competition under a single statutory regime. Similarly, the Public Appointments Service cannot assume responsibility for running these competitions until the Act is commenced. Accordingly, these delays may result in senior vacancies being left unfilled and potentially have serious consequences for the Garda Senior Leadership Team at a time of significant change for policing in Ireland. The Authority welcomes the commencement of the Act in April 2025.

The fundamental principles of accountability, transparency, and public confidence in policing remain at the heart of our work. We remain committed to ensuring a seamless transition that strengthens oversight and enhances community safety. In support of this, we have renewed the Policing Authority’s Strategy Statement 2022-2024 to extend to 2025 and have submitted for the Minister’s approval a proposal to extend the Policing Priorities 2022-2024 for a further year, with minor changes to reflect the current demands on policing. Similarly, the Authority has engaged with the Commissioner and approved the extension of Policing Plan 2024 into 2025 and submitted the same for Ministerial consent.

I hope that in the year ahead, the new Authority will build upon the progress made and deliver on the vision of a modern, effective, and community-focused policing framework. As always, our ability to successfully engage in such rigorous oversight activities and fulfil our responsibilities would not be possible without the commitment and professionalism of the Chief Executive and her colleagues. I would also like to thank our future colleagues within the Garda Síochána Inspectorate.

Finally, I wish to thank my fellow Authority Members for their dedication and hard work including particular thanks to Dr Jane Mulcahy who finished her term as an Authority member during 2024, and as Designate Chair for the new PCSA, I look forward to the opportunities and challenges that lie ahead.

A handwritten signature in black ink, appearing to read 'Elaine Byrne', with a long, sweeping underline.

Dr Elaine Byrne BL
Chairperson
31 March 2025

Chief Executive's Review of the Year



Reflecting on 2024, it has been a year of uncertainty, mainly due to ongoing changed plans for commencement of the new Policing, Security and Community Safety (PSCS) Act 2024. This made preparing for the transition to the Policing and Community Safety Authority (PCSA) very challenging. As we looked ahead, we remained focussed on oversight and accountability and ensuring that the Garda Síochána provide our communities with a consistent, responsive, and human rights-based service. Engagement remained an important element of informing our oversight work, including:

- Visits to 21 Garda units and stations and attendance at 23 Performance Assessment Framework meetings;
- Fifty-one meetings with stakeholder groups and organisations;
- Meetings with Joint Policing Committee/Community Safety Partnerships;
- Nine Committee meetings; and,
- Thirteen Authority meetings (four of which were held in public).

In addition to engagements which informed oversight, we also worked towards achieving our strategic objectives through proactive means such as:

- Conducting targeted oversight work on specific areas of policing such as policing responses to child sexual abuse and public order policing.
- Conducting a Post-Implementation Review of the Property and Exhibits Management System (PEMS) in cooperation with the Garda Síochána Inspectorate.
- Procuring and developing a Human Rights Framework for Policing Oversight and Inspections for the forthcoming PCSA.

A more detailed analysis of progress against the strategic objectives can be found in section three of this report and the progress of our corporate priorities is contained in appendix one. Throughout 2024, the Authority also produced eight publications, which included:

- *Policing Authority Assessment of Policing Performance 2023;*
- *Half year Policing Authority Assessment of Policing Performance 2024;*
- *Oversight of Policing Response to Child Sexual Abuse 2023;*
- 'What we heard', a report on the Authority's engagement with all ranks of Garda Members and Staff;
- *Review of An Garda Síochána's implementation of the recommendations of September 2022 report on the Computer Aided Dispatch system and improvements to call handling arrangements; and,*
- *Policing Authority Annual Report 2023.*

Our role in relation to senior Garda appointments and resources continued to form a significant body of work this year. In all, the Authority made 27 senior appointments within the Garda Síochána comprising of: eight Chief Superintendents, 15 Superintendents and four senior Garda staff. In preparation for transition to the PCSA, the Policing Authority spent considerable time in 2024 preparing to transfer the statutory responsibility for undertaking selection competitions for the senior ranks to the Garda Síochána. Part of this work involved creating a new competency framework for Garda Síochána appointments at Superintendent, Chief Superintendent and Assistant Commissioner rank. These competency frameworks will enhance the quality of

future recruitment and promotion campaigns by ensuring that the job descriptions and associated competencies reflect the depth and breadth of work across the three ranks.

A large focus of our oversight activity in 2024 involved visiting Garda stations in every Garda region and division of the country. This included attending a Performance Assessment Framework (PAF) meeting in each division. These PAF meetings guide the day-to-day management of the organisation and service delivery to communities at local level. These visits allowed us an insight into the unique and shared issues and challenges of local policing throughout the country and to observe how the new Operating Model is bedding in. At present, two divisions remain under the district model and work to move toward the functional area structures will continue into 2025. The Operating Model has started to display some positive outcomes with the introduction and operation of a number of Community Engagement Hubs in 2024. Despite feedback from Gardaí around the country being generally positive, challenges were highlighted, including that it is difficult to achieve the full advantages and potential of the model envisaged given the current state of resource shortages.

Public order remained an area of considerable oversight work for the Authority in 2024 as we conducted a thorough review of public order policing at the request of the Minister for Justice. In the period of conducting the review, the policing of protests and public disorder continued to be a live issue throughout the country. Since the report was finalised in August, Garda handling of more recent protests and disorder events has proven useful in contributing to the ongoing oversight, in sense-checking emerging themes and considering lessons learned and positive changes made by the Garda Síochána since the riots in November 2023.

Although the PSCS Act 2024 was enacted on 7 February 2024, the commencement date remains uncertain. Despite this, work has progressed throughout the year in preparation for this transition to the PCSA. This has involved planning and preparation which would not have been feasible without the cohesive and collective efforts from our future colleagues in the Garda Síochána Inspectorate who will join with Authority staff to form the new PCSA team. The range of work conducted throughout the year in preparation for the transition was vast and included jointly procuring expert external advice on the optimal shaping of the PCSA structure and skills requirements. Significant work also took place in terms of governance, procurement, branding, and premises development.

As we navigate the uncertain times ahead of our transition to the PCSA, our commitment to rigorous oversight remains steadfast, with the aim of ensuring accountability, stability and public trust in policing. I would like to take this opportunity to thank the executive staff and the Authority members, who have continued to ensure the delivery of effective and community-focussed oversight, guiding the organisation during this prolonged period of transition, including our former board member Dr Jane Mulcahy for her invaluable contributions. I would also like to thank our future colleagues from the Garda Síochána Inspectorate and the Department of Justice for their cooperation throughout the year. Finally, I would like to extend my thanks to the Garda Síochána personnel and the many community stakeholders and groups that have engaged with us throughout the year, freely sharing their knowledge, insight and experiences to inform our work.



Helen Hall
Chief Executive Officer
31 March 2025

Policing Authority Review of 2024



REVIEW OF 2024

13

AUTHORITY MEETINGS

9

COMMITTEE MEETINGS

8

PUBLICATIONS



PUBLIC ORDER POLICING

Conducted a review of the capacity of public order policing in the Garda Síochána, in response to a request by the Minister for Justice following the event of 23 November 2023 in Dublin city. The report was submitted to the Minister in August 2024 and its findings were discussed with the Commissioner in public.



CONDUCT & DISCIPLINE IN THE GARDA SÍOCHÁNA

Continued monitoring closely how the Garda Síochána handles conduct and discipline matters and discussed findings with the Commissioner in public. Following our engagement with the Garda Síochána, more information on types of misconduct is now being made publicly available. Engaged with the Department of Justice and the Garda Síochána on the new conduct, performance and standards of professional behaviour regulations.



POLICING & CHILDREN

Engaged with the Garda Síochána on policing children as victims, suspects and witnesses to ensure their innate vulnerabilities are recognised and taken into consideration. We received a commitment from the Garda Síochána that a children's strategy will be developed, which will take an all-organisation approach to providing a policing service to children to in the next years and which will be monitored by the Authority.



GARDA SÍOCHÁNA ICT

Reported on the significance progress made within the Garda Síochána in the area of Data & Technology. Engaged with the Garda Síochána and the Department of Justice on oversight of the use of new technologies in policing, including Body Worn Cameras and Facial Recognition Technology, advocating for the need for overarching guiding principles which will be device neutral and human rights centred.



GARDA WORKFORCE PLANNING

Engaged with the Garda Síochána on the need to quantify current and future workforce numbers and skills required to deliver an effective policing service, and its response to existing challenges in relation to Garda recruitment and retention. Engaged with the Garda Síochána on resources needs and challenges, and reported accordingly to the Minister in our annual letter on adequacy of resources.



CHILD SEXUAL ABUSE

Continued to oversee the implementation of the Garda Inspectorate report on handling Child Sexual Abuse. Published a report on Oversight of Policing Response to Child Sexual Abuse, highlighting the progress made and areas needing attention.

SENIOR GARDA APPOINTMENTS

8

CHIEF SUPERINTENDENTS

15

SUPERINTENDENTS

4

SENIOR GARDA STAFF

ORGANISATION INFORMATION



€3.636M
TOTAL GROSS EXPENDITURE



38
EMPLOYEES



PREPARED FOR
TRANSITION TO PCSA

FIELDWORK AND ENGAGEMENT

21

GARDA UNITS AND STATIONS

51

GROUPS AND ORGANISATIONS

23

GARDA MANAGEMENT MEETINGS OBSERVED



RESEARCH AND DEVELOPMENT



COMMISSIONED RESEARCH
FOCUSING ON COMMUNITY
SAFETY THROUGH THE NEW
FOUNDATIONS PROJECT

CRIMINAL JUSTICE
PARTNERSHIP OPEN
RESEARCH DIALOGUE
PARTICIPATION



JOINT RESEARCH SCHEME
WITH THE GARDA SÍOCHÁNA
FOCUSING ON GARDA
PERSONNEL WELL-BEING

1. What does the Policing Authority do



The Policing Authority is an independent statutory body with a key role to oversee the performance of the Garda Síochána in the provision of policing services in Ireland. It was established on 1 January 2016 by the enactment of the Garda Síochána (Policing Authority and Miscellaneous Provisions) Act 2015 (the Act) which amends the Garda Síochána Act 2005.

In February 2024, the Policing, Security and Community Safety Act 2024 (the Act) was

signed into law. This Act will implement the recommendations of the report of the Commission on the Future of Policing in Ireland and means that the role of the police oversight body in Ireland will change. A new Policing and Community Safety Authority will be established, involving the amalgamation of many of the functions of the Policing Authority and the Garda Síochána Inspectorate. The intention is that these changes will enhance the oversight framework and policing. However, until such time as the PSCS Act is commenced, the Policing Authority's existing statutory functions and oversight role continue unchanged.

The Authority works across four principal areas outlined below and the full range of functions is available on the Authority's [website](#).

Oversight of Policing

The main function of the Policing Authority is to oversee the performance of the Garda Síochána in the provision of policing services. This is done in a number of ways, including by:

- Setting annual Policing Priorities and performance targets for the Garda Síochána;
- Approving the three-year Garda Síochána Strategy Statement and the Garda Síochána Annual Policing Plan;
- Holding monthly meetings with the Garda Commissioner, including meetings in public at least four times each year, as required by statute;
- Building independent sources of evidence to assess performance through engagement with a broad range of stakeholders;
- Reviewing arrangements and mechanisms within the Garda Síochána;
- Reporting and providing advice to the Minister for Justice arising from the Authority's functions and on request; and
- Monitoring and assessing the measures taken by the Garda Síochána in relation to recommendations made in reports of the Garda Síochána Inspectorate and other third-party reports.

While the Authority is responsible for oversight of the performance by the Garda Síochána of its policing services, under section 26(3) of the Garda Síochána Act 2005, the Garda Commissioner is accountable to the Minister for Justice for the performance of the Commissioner's functions and those of the Garda Síochána.

Appointments

The Authority undertakes a range of activities relating to the selection and appointment of personnel in the Garda Síochána, such as:

- Nominating persons for appointment by the Government to the positions of Garda Commissioner and Deputy Garda Commissioner; and
- Undertaking selection competitions for appointments to the senior ranks of Assistant Commissioner, Chief Superintendent and Superintendent and making appointments to these senior ranks and equivalent senior Garda staff positions.

The Authority also oversees a range of other functions relating to workforce planning, recruitment, promotion and training by the Garda Síochána.

Public Awareness and Engagement



The Policing Authority places a high value on transparency to promote awareness of policing performance and related issues to the general public and other interested parties.

The Authority communicates and engages directly with key stakeholders to learn and gain feedback about expectations and experiences which inform our work whilst also holding consultations with the general public.

In order to achieve this, the Authority holds meetings and other events in public. In addition, the Authority publishes agendas and minutes of all Authority meetings and its Committee meetings and also has a range of reports and other relevant material on the website.

Research

An important objective of the Policing Authority is to add to the body of knowledge in respect of policing in Ireland, to identify best practice, and to contribute to national and international benchmarking.

This is achieved by undertaking in-house research to support the organisation's statutory functions and corporate priorities. Alternatively, the Authority may commission or assist in research projects in respect of matters relating to policing services. This includes the launching of research bursaries with resources being made available to fund a project or projects covering the research themes selected by the Authority.

The Authority also builds networks with others in the policing and oversight arenas, nationally and internationally, including oversight bodies, academic and research institutions, and other stakeholders.

Mission

To hold the Garda Síochána fairly and transparently to account in the interests of all, particularly the most vulnerable.

Vision

An ethical, effective, human rights based policing service that merits and enjoys the confidence of the increasingly diverse people it serves.

Values

Independence

We perform our functions without fear or favour, alert to the need to maintain independence in thought and action, in order to best serve the public.

Listening

We reach out to organisations and reach in to our communities. As part of our service to the public, we actively seek out and listen to voices not frequently heard, including the voices of children, to understand the lived experience of policing.

Public Centred

Our efforts are directed towards oversight that is open, transparent and accountable and that gives assurance and confidence to the public, in all its diversity, that we are acting on its behalf to secure and support a policing service that keeps them safe and makes them feel safe.

Fairness

We are even-handed in our processes, our engagement and our assessment.

Respect

We recognise and respect the professionalism and experience of the Garda Síochána and the unique nature of the risks its members take to keep people safe. We also respect the validity of the experience of all those who encounter the policing service and recognise that our oversight is informed by both.

Human Rights

We will work to ensure that the policing service delivered by the Garda Síochána vindicates the human rights of all that come into contact with it. We will promote equality, diversity, human rights and inclusion in our own organisation, in policing and in wider society.

Learning

We value curiosity and continuous improvement in our organisation and in policing. We will develop our skills and knowledge to inform the work that we do.

2. Progress against Strategic Objectives 2022-2024

The following tables set out in brief summary, the progress made between 2022 to 2024 against the objectives set out in our [Statement of Strategy 2022-24](#). Our Strategy has five strategic themes with a focus on community policing, effective policing, Garda integrity and human rights, informing and engaging the public on policing matters and a focus on our own organisation and our capacity to constantly improve and manage change. Due to prevailing uncertainties related to the date of transition from the Policing Authority to the Policing and Community Safety Authority (PCSA), the Strategy of Statement was extended into 2025. As such, some activities remain active and in progress at year end.

Strategic Theme 1 - Community Focused Policing

Desired Outcome - Policing serves the needs and secures the confidence of the community in all its diversity.

WHAT WE WANTED TO ACHIEVE	WHAT WE HAVE ACHIEVED
<ol style="list-style-type: none"> 1. Assess the effectiveness of the policing service provided to communities 2. Improve the experience of policing, especially for children and young people 3. Undertake focused oversight of key issues for the community through engagement with the Garda Síochána, and relevant stakeholders 4. Strengthen local policing accountability 5. Monitor and assess the learning arising from interagency initiatives and any implications for community safety 	<ul style="list-style-type: none"> • Delivered a comprehensive programme of oversight focused on the Policing Priorities, the Policing Plan and the Garda Síochána Strategy Statement • Oversight was informed by a range of engagements including an extensive outreach programme, including meetings with communities, other relevant agencies, and a wide variety of stakeholders speaking to the community experience of policing. • Public meetings were held in the North-East Inner City of Dublin, Drogheda, Waterford, Limerick and Mayo. In addition, meetings were held with community stakeholders in Cork city. • Annual meetings were held with the Chairpersons of Joint Policing Committees (JPCs), and the Chief Executives of Local Authorities. This included a series of regional events in Tipperary, Leitrim and Dublin in 2023. Meetings were held with Garda Síochána personnel and Members across all ranks. • Attended Performance Assessment Framework meetings in every Division and visited Garda Stations. • Mainstreamed a focus on improving the experience of policing among children and young people through oversight activity. • Engaged regularly with Garda Senior Leadership and specialist units on the policing of children and young people, including the need for clear strategic leadership and direction on the topic. • Based on learning from oversight activity, pressed for development of a 'Children and Young People Strategy', which although still in train, represents a shift in terms of the Garda Síochána's approach to engaging with, supporting, and policing young people.

	<ul style="list-style-type: none"> Produced two <i>What We Heard</i> reports, focusing on the experiences and perspective of the Garda Síochána from community members. Carried out training for JPCs and produced revised guidelines to contribute to strengthening local policing accountability. Monitored the evaluation of the pilot Local Community Safety Partnerships, engaging with Waterford, Longford and North Inner City.
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Strategic Theme 2 – Effective Policing

Desired Outcome - Policing is effective in preventing and detecting crime and is consistently delivered through the effective use of resources.

WHAT WE WANTED TO ACHIEVE	WHAT WE HAVE ACHIEVED
<ol style="list-style-type: none"> 1. Monitor and assess policing performance in line with statutory commitments. 2. Monitor and assess the governance arrangements in place in the Garda Síochána that ensure that key third party recommendations are implemented 3. Assess the degree to which the enabler functions such as finance, HR, ICT and accommodation are providing strategic support to policing 4. Monitor, assess and report on the efficacy of the structures, training, policy and practices in place that enable the effective prevention and detection of crime 	<ul style="list-style-type: none"> Adopted a more strategic and consultative approach to the development of the Policing Priorities, aligning with the Garda Síochána three-year Strategy Statement. Published and produced oversight reports on topics such as Computer Aided Dispatch (CAD) 999, public order, Property and Exhibits Management System (PEMS), COVID-19, conduct and discipline, child sexual abuse and others. Published six bi-annual assessments of policing performance. Provided annual advice to the Minister by the Authority on the adequacy of garda resources, focusing on the key enablers around Human Resources, recruitment, and workforce planning. Held 44 Authority meetings of which 15 were in public. Held 17 Policing Strategy and Performance Committee meetings and 10 Organisation Development Committee meetings. Engagement on Policing Plan reporting with the Commissioner and his senior colleagues which secured more focused and streamlined reporting. Published a <i>What We Heard</i> Report providing the views and insights of Garda personnel engaged with in 2023 about their experience of policing.

Strategic Theme 3 – Garda Integrity and Human Rights

Desired Outcome – Ethical policing that vindicates the human rights of all who engage with the service and those who are affected by it.

WHAT WE WANTED TO ACHIEVE	WHAT WE HAVE ACHIEVED
<ol style="list-style-type: none">1. Oversee the range of actions being taken by the Garda Síochána to monitor and support Garda Integrity2. Assess the degree to which Human Rights are embedded throughout the organisation3. Assess how consistency in the handling of complaints regarding Garda behaviours and subsequent action is assured4. Continue to enhance and undertake appointments for the senior Garda ranks	<ul style="list-style-type: none">• In-depth attention was paid to conduct and discipline which focused on Garda integrity at the highest level of standards, while paying careful attention to procedural fairness for Garda personnel within disciplinary processes.• Conduct and discipline received significant focus and was an agenda item at most Authority meetings throughout the strategic period.• Applied a human rights lens to all oversight activity, and some key changes included enhanced public order policing policies, better use of force data, and regular public reporting on Garda suspensions.• Made submissions on a range of statutory and other consultations, for example a submission to United Nations Committee on the Rights of the Child on policing and young people.• Procured an external expert to develop a Human Rights Framework for Policing Oversight and Inspections for PCSA.• Developed a new competency framework for new ranks in the Garda Síochána, ran 5 competitions and made 97 appointments for senior GS members, and appointed 16 Garda staff.• Commissioned research on the experiences of policing from the perspectives of vulnerable and marginalised groups.

Strategic Theme 4 – Leading through Change

Desired Outcome – To ensure that the Authority has influenced and is prepared for: the future policing oversight arrangements; and its transition to become the Policing and Community Safety Authority.

WHAT WE WANTED TO ACHIEVE	WHAT WE HAVE ACHIEVED
<ol style="list-style-type: none">1. Drawing on the Authority's experience to inform and influence the consideration and implementation of future policing oversight arrangements2. Prepare the organisation for the transition to the new entity3. Maintain a culture of high performance during the period of transition to any new working arrangements and to the establishment of the new Authority4. Enable effective move to hybrid working in the organisation in line with Government policy5. Maintain and enhance governance structures and processes to continue to fulfil all statutory requirements	<ul style="list-style-type: none">• Transitioned from fully remote to blended working arrangements, encompassing effective use of IT, and maintaining a high-performance culture.• Displayed high levels of organisational agility in responding to policing issues, in terms of Authority agendas, and accessibility (such as through live streaming meetings which were originally scheduled to be private).• Sustained delivery of oversight activity across the strategy period, during period of change and uncertainty.• Developed a collaborative working relationship with the Garda Síochána Inspectorate in preparation for transition.• Transition planning around eight work streams across two organisations ensured that the Authority is prepared for the commencement of the PSCS Act 2024.• Engaged proactively with the Department of Justice programme for policing reform.• Jointly procured expert external advice on the optimal shaping of new organisation functions, structure, and skills requirements, including the funding required for its establishment and delivery.• Developed and delivered a staff engagement programme focused on supporting staff through change and maintain a positive organisational culture.• Laid the groundwork for the envisioned shift from Justice financial shared service to NSSO financial shared services.

Strategic Theme 5 – Informed oversight that engages the public on policing matters

Desired Outcome - The Authority, through research and active listening, seeks out a diversity of perspectives on the experience of policing and uses this knowledge to challenges the Garda Síochána to improve policing continually.

WHAT WE WANTED TO ACHIEVE	WHAT WE HAVE ACHIEVED
<ol style="list-style-type: none"> 1. Engage with stakeholder organisations and groups to hear their experience of policing and the experience of the people they represent, in order to inform our oversight work 2. Engage with Garda members in stations, specialist units and bureaus to hear and understand their experience of the challenges of policing, policing reform and resourcing 3. Undertake, commission, promote and collaborate in research into policing matters, to inform oversight and public awareness of policing matters 4. Maintain and deepen effective relationships with policing oversight bodies in Ireland and abroad 5. Promote public awareness of policing matters and the outcomes of policing oversight 	<ul style="list-style-type: none"> • Throughout the period of the strategy, the Authority's programme of stakeholder engagement deepened and widened, and was used to inform engagement with the Garda Síochána at Authority and Committee level. • Linked with the above, public meetings in several locations throughout the country focused on local policing concerns and allowed Authority direct engagement with stakeholders in Drogheda, Dublin City, Limerick, Waterford, Mayo. • The span of engagement with Garda personnel widened across the strategy period. • Engaged with Garda personnel in every Garda division, with a depth of engagement in the above locations and in specialist units and bureaus. • Publication of <i>What We Heard</i> promoted public awareness of policing matters and brought a diversity of voices into the public domain. • Under the three-year Research Strategy which ran alongside the Strategy Statement, undertook funding of research on collaborative approaches to crisis mental health, diversity and policing, and marginalised groups and community safety. • Authority Communications team utilised social media and websites to promote Authority publications, and our engagement with Senior Garda Leadership at Authority meetings. • Executive staff presented at conferences and seminars; and participated in a number of Criminal Justice research networks, collaborated in a number of publications, in particular to support a culture of open research. • Engaged with other relevant agencies in Scotland, England, Northern Ireland, Canada for learning and knowledge sharing and in preparation for the transition to the PCSA. • Scoped and awarded collaborative research with the Garda Síochána on Garda wellbeing.

In accordance with its Statement of Strategy and to reflect additional requests from the Minister, the Authority set its Corporate Priorities for 2024 at the start of the year to guide it in prioritising its work in 2024. The status of the achievement of these priorities at the end of 2024 is included for information at Appendix 1.

3. Feature Article: The Policing Authority's Contribution to Oversight

Introduction



The Policing Authority was established on 01 January 2016 by the Garda Síochána (Policing Authority and Miscellaneous Provisions) Act 2015, which amended the Garda Síochána Act 2005. The Act transferred a range of functions, undertaken by Government or the Minister of Justice pertaining to oversight and accountability for the Garda Síochána, to the Authority. The introduction of a civilian-led and independent oversight body marked a critical development in the governance

of the Garda Síochána, signalling a significant shift at a pivotal moment for policing in Ireland. As noted by the then Minister for Justice, it represented "the most important single change in the governance of the Garda Síochána in its history." This reform followed significant recommendations emerging from the Morris Tribunal and other reviews and was based on international best practice. The amended Act expanded the role of oversight to include responsibilities like overseeing Garda performance, promoting public awareness of policing matters, and driving continuous improvements in policing.

Since its establishment, the Policing Authority has engaged in external, independent, and rigorous oversight of the Garda Síochána. Over time, the Authority's mechanisms for fulfilling its mandate have evolved, responding to the shifting landscape of policing needs in Ireland. A major milestone came on 18 September 2018, when the Commission on the Future of Policing in Ireland published its report outlining a vision for strengthening the Garda Síochána and the broader national framework for policing, security and community safety. In response and under new legislation, the Policing Authority is due to transition to the Policing and Community Safety Authority (PCSA), reflecting a broader approach to and community safety. This change will take place under the Policing, Security and Community Safety Act (2024), which will replace the Garda Síochána (Policing Authority and Miscellaneous Provisions) Act (2015).

Key Developments in Oversight

Over the lifetime of the Authority, there have been a number of key developments which have ensured that oversight has become embedded, robust, and based on community experiences of policing.

Relationships with the Garda Síochána

The success of the Policing Authority in its oversight role has largely depended on the relationships it cultivated with the Garda Síochána. From the outset, the Authority was careful to establish its independence as a statutory body by formalising interactions and maintaining an appropriate distance from the day-to-day work of the Garda Síochána and the operational independence of the Garda Commissioner. This was done deliberately as the Authority was cognisant that good relationships, clear boundaries, and a healthy tension with Senior Garda Management were essential for effective oversight. These relationships have significantly influenced the development and success of public oversight. Initially, the Authority's role

was seen as challenging, especially as it navigated a complex landscape involving other oversight bodies. Delays in information requests and surprise from the Garda Síochána at the Authority's requests for evidence regarding improvements reflected initial resistance. However, the Authority remained persistent, establishing practices that solidified its role in policing oversight. This persistence, while at times seen as tedious, was key to setting a precedent for future engagement with the Garda Síochána.



Over time, Senior Garda Management came to appreciate the value of oversight, resulting in improved cooperation. This shift was evident as the Authority's engagement with senior management and frontline Garda members became more robust. One of the Authority's most significant achievements has been fostering a culture within the Garda Síochána where self-assessment is now seen as a necessary and regular practice. This cultural shift marks a significant step forward in oversight, as it reflects the Garda's growing

acceptance of, and respect for, external accountability. The development of these relationships is not something that the Policing Authority has taken for granted or will take for granted upon transition to the PCSA. There is a cognisance that these oversight relationships will continue to be work in progress.

Co-Creation and Assessment of Policing Priorities

In creating and developing relationships with the Garda Síochána, the Authority made a strategic decision to co-create policing priorities with the Garda Commissioner and Garda Senior Leadership. This was done to encourage real consultation. However, this also brought the challenge of finding a balance between encouraging co-creation and open dialogue, and the statutory obligations of the Authority to “to determine or revise the priorities for the Garda Síochána in performing its functions relating to Policing Services.” Despite the challenges, there were successes in co-creation as well as collaboration in the assessment of the policing priorities and plan. Making reference to the Assessment of Policing Performance 2023, our Chairperson stated that “the assessment highlights why collaboration between the Garda Síochána, wider public services, and communities is vital. It shows how working together enhances policing outcomes and community well-being. This partnership approach is the way forward to not only tackle policing challenges but to promote safer and more inclusive communities.”

Public Outreach and Engagement

Beyond its relationship with the Garda Síochána, the Authority has also prioritised engagement with the public and stakeholders. Building these relationships has become a cornerstone of its oversight as it has used these engagements to build independent sources of evidence in order to assess policing performance. Throughout its lifespan, the Authority has met groups representing victims of domestic, sexual and gender-based violence, older people, children and young people, rural communities, the Traveller community, migrants and ethnic minorities, and those affected by substance misuse and drug-related intimidation. This was not only conducted as a tool for oversight, but also to understand the perceptions and experiences of policing among communities, in all their diversity. Public input has allowed the Authority to triangulate information provided by the Garda Síochána with the lived experiences of communities, ensuring an evidence-led approach. This engagement has also encouraged a more participatory model of policing oversight, enabling the Authority to gauge the effectiveness of policing as experienced by the Irish public. The introduction of public meetings has been a key part of this engagement strategy. These meetings have

given the public an opportunity to observe the internal workings of the Garda Síochána and track progress in key areas such as resource allocation, disciplinary procedures, and responses to organised crime. More importantly, they have allowed the public to see how Garda Senior Leadership is held to account, fostering transparency and dialogue between the police and the communities they serve.

Transition to the Policing and Community Safety Authority

The transition to the Policing and Community Safety Authority (PCSA) marks an evolution in the approach to policing in Ireland, shifting the focus towards a more community-centred model. This change is rooted in the recommendations of the Commission on the Future of Policing, which called for a broader, more integrated approach to public safety. While the PCSA will build on the achievements of the Policing Authority, it will also assume a broader statutory remit, incorporating oversight of community safety alongside traditional policing services. A key aspect of the PCSA's role will be its focus on crime prevention and social intervention, moving beyond reactive policing to address the root causes of crime. By promoting community-based safety initiatives, the PCSA will ensure that policing contributes not only to law enforcement but also to the broader safety and cohesion of communities. This expanded focus will allow for greater collaboration between the Garda Síochána and other public agencies, and the new Authority will continue in its commitment to actively engage with both the Garda Síochána and the general public in order to fulfil its role in oversight. In doing so, it will create a more comprehensive approach to police oversight, ensuring that the Garda Síochána is not only meeting performance targets but also actively contributing to broader public safety.

The establishment of the PCSA also marks a significant transformation in police oversight in Ireland, introducing a comprehensive framework that uniquely combines both oversight and inspection functions—making it the first of its kind in Europe. Replacing the Policing Authority and the Garda Síochána Inspectorate, the PCSA will not only continue to oversee governance and accountability within the Garda Síochána but will also have a newly integrated inspection function. This means the Authority will now conduct in-depth evaluations of policing practices, assess operational effectiveness, and ensure compliance with best practices in community safety. Unlike previous structures, the PCSA will have the statutory power to inspect and review Garda performance in real time, publish findings, and drive systemic improvements. This dual role—both overseeing strategic priorities and directly inspecting police operations—sets a new European benchmark for independent policing oversight, aiming to enhance transparency, accountability, and public confidence in law enforcement.

Until the PCSA is officially established, the Policing Authority will continue to work under its remit of the Garda Síochána (Policing Authority and Miscellaneous Provisions) Act (2015). Central to the Authority's work are its core functions, which are overseeing the performance of the Garda Síochána in the provision of policing services, overseeing Garda recruitment, setting strategic priorities, and ensuring the implementation of reforms through evidence-led approaches. By focusing on these areas, the Authority plays a crucial role in holding the Garda Síochána accountable and ensuring that policing services are continuously improved to meet public needs.

Ultimately, the PCSA will enhance governance by holding the Garda Síochána accountable for its role in fostering safe, inclusive communities. This will encourage greater transparency, increased community involvement, and a stronger emphasis on preventative policing, which together will help build public trust in the Garda Síochána and contribute to a more accountable, effective policing system.

4. Governance and Structure

Authority Members

The Authority's establishing legislation provides for a membership of a chairperson and eight ordinary Members, appointed for a three or four-year term with the possibility of reappointment for a further term subject to a maximum of eight years. The Chairperson and members of the Authority are selected for appointment by the Government, following selection processes run under the Stateboards.ie process by the Public Appointments Service. Members of the Oireachtas or Local Authorities, serving Members of the Garda Síochána, GSOC or the Garda Inspectorate are not eligible to be members of the Authority.

There were six members of the Authority at the beginning of 2024. Members of the Authority were engaged on the basis of a commitment of four to six days per month and the Chairperson's formal commitment was on the basis of 2.5 days per week. Details of the Authority Members are listed in Table 1, including their term of office and meeting attendance during 2024. Table 2 shows annual fees and travel and subsistence costs for Authority Members for 2024.

Table 1: Terms of office and 2024 meeting attendance of Authority Members

Authority Member	Expiry of term ¹	Authority Meetings attended	Committee and/or Representational Meetings ²
Dr Elaine Byrne (Chair)	30/06/25*	13	11
Anthony Harbinson	30/06/25*	13	5
Dr Deborah Donnelly	30/06/25*	12	2
Dr Donal de Buitléir	30/06/25*	13	2
Dr Jane Mulcahy ³	31/12/24	11	3
Paul Mageean	30/06/25*	13	3

¹ Expiry term for members with an asterisks indicates they have been appointed until June 30th 2025 or until the dissolution of the Authority (whichever occurs sooner).

² A total of nine Committee meetings were held. In addition, Members attended a number of working group meetings and represented the Authority at a number of other meetings and events throughout the year.

³ Dr Jane Mulcahy tendered her resignation on 31st October 2024 following her appointment to the Probation Services.

Table 2: Annual fees and travel and subsistence costs for Authority Members (subject to audit by the Comptroller and Auditor General)

Authority Member	Annual Fees paid in 2024 ⁴ €	Expenses paid for and on behalf of members in 2024 ⁵ €
Dr Elaine Byrne (Chair)	32,450	6,524
Anthony Harbinson	14,963	10,549
Dr Deborah Donnelly	14,963	3,099
Dr Donal de Buitléir	14,963	-
Dr Jane Mulcahy ⁶	-	4,942
Paul Mageean	14,963	11,307

Committees of the Authority

The Authority ran four Committees in 2024 to oversee the governance and progress the work of the Authority in relation to its statutory priorities under Terms of Reference which set out their purpose, guided their work and set out the details of matters which were delegated to the Committee for decision. The Terms of Reference for each Committee and the approved minutes of their meetings in 2024 are published on the Policing Authority website.

Updates from Committees were a standing agenda item at each Authority meeting, where the Chair of each Committee provided a verbal update on the Committee's work to the Authority. Papers setting out matters for the decision or approval by the Authority arising from the work of Committees were submitted for consideration at Authority meetings. Each Committee was provided with a secretarial resource and the Committee Chairperson kept the Chief Executive informed of any work which required additional resources.

All Members of the Authority were members of at least one Committee with the exception of the Chairperson. At the end of 2024 the Audit and Risk Committee also had two external members and the Policing Strategy and Performance Committee had one external member. The Garda Appointments Quality Assurance and Selection Governance had three external members, two of whom had acted as an Authority Member until end of December 2023. The Garda Appointments Quality Assurance and Selection Governance Committee was chaired by an external member who is a senior independent recruitment expert. Details of each Committee, together with membership and meetings in 2024 are set out in Table three.

⁴ Approved by the Minister for Justice with the consent of the Minister for Public Expenditure and Reform.

⁵ Includes costs paid directly to suppliers and Costs reimbursed to Members – inclusive of Benefit in Kind

⁶ As a public servant Dr Mulcahy was not in receipt of any fees under the 'One Person, One Salary' principle.

Table 3: Authority Committees 2024

Committee	Membership	Meetings in 2024
Audit and Risk	Anthony Harbinson (Chair)	3
	Declan Hoban (External member)	3
	Geraldine Smith (External member)	3
Garda Appointments Quality Assurance and Selection Governance	Bryan Andrews (Chair) (External member)	1
	Moling Ryan (External member)	1
	Valerie Judge (External member)	1
Garda Organisation Development	Donal de Buitleir (Chair)	2
	Anthony Harbinson	2
Policing Strategy and Performance	Deborah Donnelly (Chair)	2
	Gillian Imery (External Member)	3
	Paul Mageean	3
	Moling Ryan (External Member)	2
	Jane Mulcahy	3

Executive Team

The role of the Executive, led by the Chief Executive, is to implement the policies and decisions of the Authority. In addition, the role of the Senior Management Team is to keep the Authority informed through its regular meetings of relevant developments including any material risks and to support the Authority's work by providing the relevant support, information and expertise in relation to governance and policy development at both Authority and Committee level.

The role and responsibilities of the Chief Executive are set out in legislation and in the Authority's Governance Framework. In addition, the Chief Executive is the Accounting Officer for the Authority's Vote. This responsibility is separate to the governance responsibilities of the Authority members. Membership of the Senior Management Team is shown in Table four.

Table 4: Senior Management Team 2024

Role	Name
Chief Executive Officer	Helen Hall
Director – Strategy, Research and Insights	Aoife Clabby
Director – Oversight Delivery	Margaret Tumelty
Director – Business Services	John Gallagher
Director – Community Outreach and Engagement	Karen Shelly ⁷

⁷ Ms Karen Shelly was appointed on 19th December 2024

The Chief Executive's salary on 31 December 2024 was €186,701 on the salary scale for Assistant Secretary in the civil service, which is the amount approved by the Minister for Justice with the consent of the Minister for Public Expenditure and Reform. Travel and subsistence costs for the Chief Executive arising from the performance of her duties amounted to €6,550 in 2024.

How we work

Authority meetings

The Authority plans for a day long plenary meeting each month, except in the month of August. Each meeting includes a meeting with the Garda Commissioner and his senior colleagues. The Authority is required by the Act to hold no less than four meetings in public with the Garda Commissioner annually. The schedule of meetings for the year are published in advance, including an indication of which meetings are to be held in public with the Commissioner. From time to time, the Authority holds additional or exceptional meetings on a needs basis, which may include meetings with the Garda Síochána.

In 2024, the Authority met a total of 13 times. Of these 13 meetings, the Authority met with the Garda Commissioner and his senior colleagues on 10 occasions. Four meetings with the Commissioner were held in a public venue, which facilitated the public and media to observe proceedings.

The Authority publishes the draft agenda for meetings on its website one week in advance and approved minutes are also published on the website. In addition, the Garda Commissioner's monthly report to the Authority is published on both the Garda Síochána and the Policing Authority websites.

The Authority makes provisions for meeting in private at each monthly meeting without the Executive present and this was availed of on two occasions during 2024.

Governance Arrangements

The Policing Authority is established as a statutorily independent body. In the exercise of its statutory functions, the Authority is wholly independent and as a publicly funded body, it is appropriately accountable to the Oireachtas and the Minister for Justice.

The overall Governance and Control Framework within the Authority is guided by:

- The Garda Síochána Act 2005 as amended;
- The Code of Practice for the Governance of State Bodies, which has been adopted by the Authority;
- The Corporate Governance Standard for the Civil Service, with which the Authority is required to comply in light of its funding by an Exchequer Vote;
- The recommendations of the Report of the Working Group on the Accountability of Secretaries General and Accounting Officers (the Mullarkey Report);
- The Code of Ethics for the Garda Síochána, which has been adopted, where applicable, by the Authority;
- Public Financial Procedures;
- The Public Spending Code; and,
- Such other legislation, government and public service policies and circulars as are applicable to civil service organisations.

Governance Framework

The governance arrangements in place in the Authority are set out in detail in the Authority's Governance Framework document. This is supported by a suite of other governance documents including:

- Code of Conduct for members and staff
- Standing orders
- Scheme of delegations and matters reserved to the Authority
- Strategy Statement 2022-2024
- Oversight Agreement and Performance Delivery Agreement with the Department of Justice.

These documents were revised as appropriate during 2024 to reflect any change considered necessary and are published on the Authority's website.

Responsibilities

The Authority is responsible for:

- Leading and directing the Authority's activities
- Compliance with 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 effective systems of internal control are in place and implemented
- The preparation and adoption of a Statement of Strategy and,
- The preparation of this Annual Report of the Authority.

The Chief Executive is responsible to the Authority for the performance of her duties and for providing it with such information in relation to the performance of those functions as the Authority from time to time required.

The Authority operates under a financial provision voted by the Dáil annually, for which the Chief Executive is the Accounting Officer with associated responsibilities for the internal control environment.

Code of Conduct

The Policing Authority Code of Conduct set out the standards of principle and practice which govern the conduct of Members and staff of the Policing Authority, including external members of Authority Committees. The purpose of the Code is to:

- Establish an agreed set of ethical principles for Members and staff of the Authority
- Prevent the development or acceptance of unethical practices and,
- Promote and maintain confidence and trust in Members.

By setting out the key principles to which members and staff needed to adhere to, namely:

- Acting in the Public Interest
- Integrity and Independence

- Transparency
- Confidentiality
- Participation
- Fairness

The Code underscores the Authority's commitment to the highest standards of business conduct and is prepared to assist Authority Members and staff in understanding their duties, rights and obligations. It also commits Members and staff to abide by the Code of Ethics for the Garda Síochána. The Authority undertakes regular reviews of the Code to ensure it remains appropriate.

Conflicts of Interest

Procedures are in place to ensure that the Members and staff of the Authority comply with the provisions of the Ethics in Public Office Act, 1995 and the Standards in Public Office Act, 2001, where applicable. In addition, in accordance with the Policing Authority Code of Conduct for Members and Staff, Members of the Authority register their interests in other undertakings with the Secretary on their appointment. The Code of Conduct also governs conflicts of interest in any other circumstances where conflicts of interest may have arisen. All Members of the Authority are required to complete an annual ethics return in accordance with the provisions of the Ethics in Public Office Act.

Standing Orders

The Authority's Standing Orders set out the procedures by which the Authority conducts its business.

Scheme of Delegations

The Authority has agreed a scheme of delegations. This scheme sets out:

- How the authority delegates approval of expenditure below agreed thresholds to the Chairperson and Chief Executive
- Matters relating to governance which are reserved to the Authority
- The statutory functions of the Authority and the extent to which these have been delegated to a Committee of the Authority, the Chief Executive or are reserved to the Authority.

Performance Evaluation

A self-assessment review of the effectiveness of the Authority and its Committees is normally undertaken each year in accordance with the requirements of the Code of Practice for the Governance of State Bodies. However, due to preparations for transition to the PCSA, this was not completed in 2024.

Oversight by Parent Department

There is an Oversight Agreement and a Performance Delivery Agreement in place with the Department of Justice which clearly defines the terms of the Department's relationship with the Authority. They also describe the key roles, responsibilities and supports which underpin the relationship between the Authority on the one hand and the Department, the Minister and the Oireachtas on the other. These agreements reflect and document the extent to which the compliance requirements of the Code of Practice for the Governance of State Bodies are suitably adapted to the circumstances (including the size and independence) of the Authority.

A number of the functions of the Policing Authority set out in the Act require the Authority to either consult, advise or inform the Minister or the Government on various matters. Governance liaison meetings

between Senior Management of the Department of Justice and Senior Management of the Authority take place on a bi-annual basis to monitor performance and consider items of common interest in relation to the Authority's remit.

Audit and Risk Committee

An Audit and Risk Committee, consisting of three members, who are external to the Authority, together with one Authority member, was established in July 2016 under an Audit and Risk Committee Charter and met on three occasions in 2024. The Committee provides independent advice to the Authority and the Accounting Officer, including in relation to the suitability and robustness of the organisation's internal control, internal audit, risk management and governance systems and procedures.

Risk Management

The Authority has a comprehensive Risk Management Policy, Appetite Statement and system in place to review and monitor risks, including a detailed up to date Risk Register. The Risk Register includes a detailed assessment of the Authority's principal risks, a description of the risks and the internal controls and measures put in place to mitigate each risk. The Risk Register is maintained by the Authority's Chief Risk Officer and is updated on an ongoing basis to reflect new risks arising at all levels in the organisation and changes in controls to mitigate risks. The Risk Register is reviewed by the Audit and Risk Committee each quarter with a full review by the Authority at least once per year. Risk management is a standing item on the Authority's monthly meeting agenda and a monthly Risk Management Report is reviewed with specific risks being discussed. Risk management is also a standing item on the management, and staff meetings, assuring that risks and measures to mitigate risks are addressed in the context of all significant Authority discussions, decisions and procedures.

System of Internal Controls

Robust and effective internal controls systems and procedures are in place in the Authority to ensure compliance, as appropriate, with the relevant principles, requirements and guidelines of the Public Spending Code and to mitigate against risk. A review of the effectiveness of internal control systems is undertaken annually by the Internal Audit provider to ensure all aspects of risk management and internal control for the year are considered and to provide significant assurance regarding the adequacy of internal control systems to mitigate and/or manage key inherent risks. The audit in respect of 2024 was commenced in November 2024 and completed in Q1 2025.

Internal Audit

The Authority's internal audit function is supported by our internal audit provider, Crowleys DFK – contracted following a procurement process undertaken in 2024. The internal audit function, including the annual work plan, is overseen by the Audit and Risk Committee (ARC). In 2024 there were two audits undertaken, the reports for which were provided to the ARC.

Procurement

All procurement activity is guided by the Public Spending Code published by the Department of Public Expenditure and Reform and a Corporate Procurement Plan was in place for 2024. The Authority has policies and procedures in place for the procurement of goods and services. Formal sanction is sought from the Department of Public Expenditure, National Development Plan Delivery and Reform, where appropriate, for expenditure above an agreed threshold.

Quality Customer Service

The Authority is committed to providing all those who communicate with us with a professional, efficient, courteous and high standard of service in accordance with the principles of Quality Customer Service. As such, we have published, on our website, both our [Customer Charter 2022 – 2024](#) and our [Customer Action Plan 2022 – 2024](#).

Financial Reporting

All appropriate procedures for financial reporting were in place within the Authority in 2024, including:

- An annual budget against which expenditure was monitored by the Authority, by reference to the achievement of the Authority's statutory remit throughout the year
- A financial overview provided by the Chief Executive to Authority Members on a monthly basis and a detailed report provided quarterly
- Formal reports on actual expenditure against budgets are submitted to the Department of Justice and the Department of Public Expenditure, National Development Plan Delivery and Reform on a monthly basis and are reported to the Authority each month and to the Audit and Risk Committee at each of its meetings
- The Authority is represented at the Justice Sector Vote Financial Management Committee meetings to monitor and review expenditure for the Vote Group, discuss any common financial issues and to review significant items of new expenditure
- The Annual Appropriation Account is prepared and submitted for audit to the Comptroller and Auditor General
- Relevant and timely reports containing financial and non-financial information are provided to senior management.

Compliance with Legislation

The Authority was established by the Garda Síochána (Policing Authority and Miscellaneous Provisions) Act, which amended the Garda Síochána Act 2005 and operates in accordance with the provisions of that Act. It also has arrangements in place to ensure that it is in compliance with the following statutory provisions, where applicable:

Data Protection

The Authority is in compliance with the General Data Protection Regulation (GDPR) and the Data Protection Act 2018. Arrangements are in place to ensure ongoing compliance with the GDPR which came into effect on 25 May 2018. These arrangements are managed by the Authority's Data Protection Officer who has received appropriate training and has a direct reporting line to the Chief Executive. The Data Protection Commission (DPC) has been notified of the Authority's Data Protection Officer.

The Authority has a Data Protection Policy in place which included a set of guidelines for staff based on the eight Data Protection Rules to ensure that the Authority is in compliance with the GDPR and the Data Protection Act 2018. In 2024 the Authority received two Subject Access Request under the Data Protection legislation. No data breach was reported to the DPC in 2024.

Freedom of Information

The Authority provides comprehensive information on its website in relation to its compliance with the Freedom of Information legislation. This includes a publication scheme that provides information about the functions of the Authority and what material it made publically available. In 2024, the Authority received four Freedom of Information requests. The details of those not related to personal data can be found on the disclosure log on the Authority's [website](#).

Section 42 Irish Human Rights and Equality Commission Act 2014

The Public Sector Duty (Duty) or section 42(1) of the Irish Human Rights and Equality Commission (IHREC) Act 2014 requires public bodies to have regard to the need to eliminate discrimination, to promote equality of opportunity and treatment of its staff and the persons to whom it provides services, and protect the human rights of its members, staff and the persons to whom it provides services.

The following is an update on our implementation of the Duty per section 42(2) which requires public bodies to undertake an assessment of the human rights and equality issues relevant to its work, address these issues through specific policies, plans and actions, and to report on achievements in its annual report.

'Human Rights' is one of the Authority's values as set out in the Strategy Statement 2022 – 2024. The Authority remains committed to the ongoing review of its policies and procedures so as to maintain compliance with the principles of human rights and specifically the obligations under the Duty in 2024.

In 2022-23, the Authority developed a specific Framework and Implementation Plan for the implementation of the Duty—in line with guidance published by IHREC— which assessed the human rights and equality issues relevant to our functions through a values based approach and identifies a number of specific actions to undertake.

In this context, the Authority has continued to make progress on improving the accessibility of published communications to meet the required standards set out in the European Union Web Accessibility Directive. Accessibility requirements have also been included in the procurement of the new website for the PCSA.

The Authority's core function is to oversee the performance of the Garda Síochána in its functions relating to policing services. This includes ensuring that policing services are delivered according to the highest ethical standards and in a manner which vindicates the human rights of each individual. In 2023, the Authority, working with the Garda Síochána Inspectorate, contracted Ms. Jane Gordon to develop a Human Rights Framework for Policing Oversight and Inspections as part of the transition of the PCSA. This work has been completed and the framework will inform the future oversight work of the new Authority and the further embedding of human rights our work.

The Authority also continued to promote equality, diversity and inclusion through its Stakeholder Engagement Programme, by listening to a diverse range of stakeholders, on an ongoing basis, to inform the Authority's oversight work. The Authority engaged with an array of groups representing different communities in 2024, including seldom heard and minority groups, to gain insight into the lived experience of policing and assess the degree of fairness and equity exercised in the use of police powers. The Members of the Authority and staff of the Executive also engaged with Garda Members and staff and their associations and unions.

The Authority places a strong emphasis on the right to fair procedures, the right to privacy, equal access and equal treatment in all aspects of its functions and strives to ensure that all activities are conducted through the lens of human rights and equality. The Authority's obligations in this regard are inherent in all of the objectives and activities set out in this Annual Report.

The Authority continuously works to ensure that the dignity and welfare of all staff is protected, and a culture of participation and respect is encouraged, having regard to these rights and principles. The Executive continue to explore and implement reasonable accommodation and positive actions to ensure that the workplace, work practices and communications are accessible to a diverse workforce and stakeholders. All internal policies and practices are kept under review to ensure compliance with best practice in those areas.

The Authority is committed to promoting equality, diversity and inclusion and acknowledges that the key metrics of performance for State bodies are not only economic, but also include culture, diversity and inclusiveness, together with the well-being of those employed, fostering greater engagement among staff and stakeholders and leading in turn to better outcomes for citizens and communities. Women and men working and governing as equals leads to outcomes that deliver positive benefits for Government and society.

While the appointment of Authority members was a matter for the Minister for Justice, appropriate gender balance in relation to the Authority is set out in the Act (Section 62C of the Garda Síochána Act 2005 as amended) which states that “in appointing the members of the Authority, the Government shall have regard to the objective of there being no fewer than four Members who are women and no fewer than four Members who are men”. As of 31 December 2024, of the five Authority members were two women and three men. The Executive Senior Management Team also comprises of four women and one man. Diversity of views is promoted by inviting and welcoming a wide range of views from Authority members, committee members and staff.

Protected Disclosures Act 2014

There were no Protected Disclosures made to the Policing Authority in 2024.

The Policing Authority is committed to fostering an environment where everyone who works at the Authority felt able to “speak-up”. By speaking-up, staff can improve the organisation and help to ensure that high standards are maintained. The Authority is committed to ensuring that any concerns raised by staff members are carefully listened to, so that prompt action can be taken to address problems. The Authority is committed to the Transparency International ‘Integrity at Work’ programme.

The Act provides for certain legal protections to workers when they raise concerns regarding potential wrongdoing in the workplace. It sets out what is a protected disclosure and the legal safeguards in place to protect workers who make protected disclosures. In accordance with the Act, the Authority has a Protected Disclosures Policy in place which set out the procedures in place for reporting of wrongdoing in accordance with the requirements of the Protected Disclosures Act 2014. The Policy sets out the principles underpinning the development and maintenance of an ethical culture in the organisation and the operational detail of how protected disclosures can be made by staff and members of the Authority. The Authority is not a prescribed body under the Act.

Procedures are in place for the making of protected disclosures in accordance with section 21(1) of the Protected Disclosures Act 2014. The annual report required under section 22(1) of the Act has been published on the Authority’s website.

5. Financial Information 2024

This section sets out financial information in terms of the monies allocated to the Authority and how that was spent in the year. The Authority, in carrying out its mandate, is directly funded by the Exchequer in the form of an annual allocation of Voted Expenditure.

The Chief Executive is the Accounting Officer for the Authority's Vote and, in that capacity, is accountable to the Oireachtas in respect of all funds voted to the Authority for the provision of services.

2024 Expenditure

All financial information is subject to audit by the Comptroller and Auditor General. Gross expenditure from the Policing Authority Vote for 2024 amounted to €3,636 million. This included staff payroll of €2,562 million, representing 70% of total expenditure.

The financial statements of the Authority take the form of the Annual Appropriation Account which is submitted by the Accounting Officer for audit by the Comptroller and Auditor General (C&AG). The Authority's 2024 Account will be published by the C&AG in the Appropriation Accounts publication in September 2025.

The summary financial report to 31 December 2024 in Appendix three provides an analysis of the Vote position and related information for 2024. This report is subject to audit by the C&AG during 2025.

Apportioned Costs

In addition to costs directly incurred by the Authority, costs incurred by other Departments and offices must be considered in order to present an overall picture of the cost of operating the Authority.

The following apportioned costs were incurred elsewhere on behalf of the Authority:

- €329,000 under Vote 13 - Office of Public Works in respect of rent and associated services for the Authority's offices
- €4,000 under Vote 18 – National Shared Services in respect of HR and Payroll Shared Services
- €60,000 under Vote 24 – Department of Justice in respect of Financial Shared Services
- €59,000 under Vote 43 – Office of the Government Chief Information Officer Department of Public Expenditure and Reform in respect of Information and Communications Technology Services.

Fees, Salaries and Expenses

The annual fee payable to Members of the Policing Authority for 2024 is in accordance with the rate approved by the Minister for Public Expenditure, National Development Plan Delivery and Reform. In accordance with Department of Public Expenditure, National Development Plan Delivery and Reform guidelines, no fees are paid to public servants serving on the Authority.

Government pay guidelines on the pay of CEOs and State Body employees are complied with in full. All employees of the Authority are civil servants and are remunerated in accordance with the civil service salary scales appropriate to their grade and service. The total staff payroll cost for the Authority in 2024 was €2,562 million. The staff complement of the Authority was increased from 35 in January 2024 to a total of 38 at 31 December 2024. The number of employees whose total employee benefits (including Employers' PRSI but excluding employer pension costs) paid in 2024 fell within each of the following pay bands is shown in table five:

Table 5: Pay bands of employees 2024

Pay Band	Number of Employees
€60,000 - €70,000	5
€70,000 - €80,000	-
€80,000 - €90,000	1
€90,000 - €100,000	4
€100,000 - €110,000	3
€110,000 - €120,000	-
€120,000 - €130,000	1
€130,000 - €140,000	1
€180,000 - €190,000	1

The aggregate compensation for the Senior Management Team of the Authority in 2024, comprising salaries and Employer's PRSI, was €556,412. In addition, total expenses of €14,799 were paid in relation to travel for the Senior Management Team in the performance of official duties.

Travel expenses are paid to Authority Members and staff as appropriate and in accordance with the Authority's Travel Policy and the amounts paid to Members and the Chief Executive are disclosed by in table two and page 17 above. Total expenditure in relation to hospitality and gifts in 2024 was €2,432.

Consultancy Expenditure

A total of €113,144 of expenditure in 2024 related to external consultancy and adviser fees, categorised as follows:

- Legal: €60,008
- Advisory: €53,136

Taxation

The Authority has complied with its obligations under tax law in 2024.

Prompt Payment of Accounts Act 1997

It is the policy of the Policing Authority to fully comply with the terms of the Prompt Payments of Accounts Act 1997. The Authority has procedures in place to ensure that invoices are paid within the statutory time limit. While the procedures have been designed to ensure compliance with the Act, they only provide reasonable and not absolute assurance against material non-compliance with the Act.

In 2024, four invoices incurred late payment penalties. The total penalties paid during 2024 resulting from late payments amounted to €243.24 (made up of €13.24 in interest and €230 in compensation). This amount represents 12% of the total value of invoices paid late, which was €2,102.

Appendix 1 – Status of 2024 Corporate Priorities at 31 December 2024

This appendix sets out the progress made against our 2024 corporate priorities. These are the priorities identified for 2024 that see the Authority progress towards the achievement of its strategic objectives set out in its Statement of Strategy 2022-24. Due to prevailing uncertainties related to the date of transition from the Policing Authority to the Policing and Community Safety Authority, the Strategy of Statement was extended into 2025. As such, some activities remain in progress.

Table 6: Status of 2024 Corporate Priorities at 31 December 2024

Number	Topic	Activity	Red, Amber, Green Status Q4	Update on Progress Q4
1	Oversight of Policing Performance	Determine Policing Priorities 2025-2027	Completed	Policing Priorities extended to the end of 2025 and a letter was sent to the Minister for approval.
		Consideration of the Garda Síochána Annual Report	Completed	Garda Síochána Annual report received, considered by the Authority in October, and sent to the Minister in November.
		Review of Public Order policing (Ministerial Request)	Completed	Report finalised and submitted to the Minister on 2 August, but not yet published by the Department. Report findings discussed with Commissioner at 26 September meeting of the Authority in public.
		Computer-aided Dispatch (CAD) 999 (Ministerial Request)	Completed	The work of the Policing Authority on the Computer Aided Despatch / 999 calls Ministerial Request is complete. It is proposed that the work plan of the PCSA will include a follow up implementation review of this area.
		Oversight of Policing Response to Child Sexual Assault (Ministerial Request)	Completed	Report published in April and discussed at the April Authority meeting in public. It is proposed that the work plan of the PCSA will include continuing oversight of this area.
		Carry out necessary oversight activity to support Authority engagement with the Commissioner and Senior Leadership Team.	Completed	The Executive attended a Performance Accountability Framework meeting in all Divisions across the country, as well as all Regional PAFs. In addition, station visits took place; and engagement with key Garda Síochána members to inform particular reports and areas of work continued to take place.

Number	Topic	Activity	Red, Amber, Green Status Q4	Update on Progress Q4
	Oversight of Policing Performance	Publication of assessments of policing performance, including the bi—annual assessment.	Completed	The half-year assessment of Policing Performance published in December 2024.
		What we Heard Report(s) of: <ul style="list-style-type: none"> • The Garda Síochána • Stakeholders 	Not complete	Garda Síochána <i>What We Heard</i> report was published. In order to prioritise the ministerial request on Public Order, the second <i>What We Heard</i> report was paused, pending further consideration. A meeting with nominated Assistant Commissioners was held in December to convey to senior Garda leadership the experiences of policing in the Northeast Inner City from April 2023 and October 2024.
		Joint Research Bursary with the Garda Síochána	In progress	Evaluated and awarded to researchers from University of Huddersfield. Following delays at contract negotiation stage, the research commenced 4 November 2024 with completion date of April 2025.
		Garda Action Register (GAR) management	Completed	The governance structures to monitor the provision of information to the Authority by the Garda Síochána continued to operate across the year, including Bi-Monthly meetings with Garda Síochána representatives; regular internal review of request status and utilisation of escalation procedures, including the Chief Executive and Authority, as appropriate. Delays to the timely receipt of information and the Authority's serious concerns in that regard were raised with the Commissioner. A review of all recurring GAR took place in the context of the transition to the PCSA.

Number	Topic	Activity	Red, Amber, Green Status Q4	Update on Progress Q4
		<ul style="list-style-type: none"> • Understand the outcomes of the Local Community Safety Partnership Pilot evaluation. • Engagement with the Department of Justice on Local Community Safety Partnership (LCSP) structures • Engage internationally regarding best practice • Engage with Limerick Joint Policing committee (JPC) and others to provide insight for Authority meeting in Community • Funded ongoing New Foundations research 	In progress	Engaged with the Department of Justice and offered further assistance. Began engagement with the National Office for Community Safety and the Limerick Joint Policing Committee and stakeholders to inform work and meetings of Authority. In addition, the New Foundations Research roundtable was attended by a Policing Authority Director.
		Publication of diversity research to explore the experience and perceptions of policing within diverse and minority communities in Ireland.	In progress	The report was approved for publication by the Authority at its November meeting. Research findings will be the subject of engagement with the Commissioner in public in 2025.
		Garda Reserves (Section 15 of the Garda Síochána Act 2005)	Not Complete	The review of training and powers of Garda Reserves was deferred to 2025 by the Garda Síochána Senior Leadership Team due to capacity issues and the prioritisation of recruitment of Garda trainees.
	Oversight of Policing Performance	Oversight of Custody	In progress	Ongoing monitoring of the topic has been happening, but the draft implementation plan is still with the Department of Justice.

Number	Topic	Activity	Red, Amber, Green Status Q4	Update on Progress Q4
		Garda Conduct and Discipline	In progress	Conduct and discipline continued to be a standing agenda item with robust discussions between the Authority and the Garda Síochána Senior Leadership Team. The Authority responded to two consultations by the Department of Justice on new draft regulations, provided for under the PSCS Act 2024, addressing Conduct, Standards of Professional Behaviour, and Performance Management.
		Joint Inspection/work with the Garda Síochána Inspectorate on the recording and management of drugs exhibits/evidence (PEMS).	Completed	Work with the Garda Síochána Inspectorate took place at all planned locations. Post Implementation Review of PEMS was published in July, considered by the Authority and discussed with the Garda Síochána at an Authority meeting.
		Garda Síochána Resources	Completed	Letter of advice issued to the Minister for Justice. Improved monthly financial reporting is now being received from the Garda Síochána. The Policing Authority provided views in August on revising the terms of reference for the Joint Resources Working Group on Resources for the Garda Síochána.
		Use of technology by the Garda Síochána	Completed	Data and information, particularly the use of technology formed a substantial part of the bi-annual assessment report on policing performance; engagement with the Garda Síochána on this matter is ongoing.
		Human Rights Framework for Oversight and Inspections	Completed	Framework and Action Plan were submitted by the contractor and will feed into the Business Plan 2025, in addition to incorporation into the PCSA Strategy Statement and Business Plan.
		Training	Completed	Meetings took place with Senior Members and their colleagues to discuss training matters; oversight and governance of interviewing, including training and in relation to Specialist Interviewer training. Issues related to training in the Garda Síochána featured in the Public Order Review, CAD 999 report and bi-annual assessment of policing performance. Oversight of the Garda Síochána's approach to training will be incorporated into oversight activity in 2025.

Number	Topic	Activity	Red, Amber, Green Status Q4	Update on Progress Q4
2	Authority and Committees	Meetings of the Authority	Completed	All 11 scheduled meetings were delivered, as envisaged, and two additional meetings were also scheduled to accommodate timely consideration of matters for decision.
		Public meetings	Completed	February, April July and September meetings delivered in public.
		Secretariat to Authority	Completed	All obligations completed to date.
		Secretariat to Audit and Risk Committee	Completed	All obligations completed to date.
		Secretariat to Garda Appointments Quality Assurance and Selection Governance Committee.	Completed	The Committee did not meet in 2024, as no selection competitions were undertaken. This arose from continuing changes to the proposed commencement of the PSCS Act, precluding the Authority's capacity to run selection competitions.
		Secretariat to Policing Strategy and Performance Committee	Completed	All obligations completed to date. Three meetings of the Committee were held in 2024.
		Secretariat to Organisation Development Committee	Completed	All obligations completed to date. Two meetings of the Committee were held in 2024.
3	Transition to PCSA	Branding and Identity	In progress	Branding and identity agreed. Website procurement delayed due to delay in commencement of the PSCS Act.
		Premises development	In progress	Engagement with Office of Public Works continues regarding ground floor build and approach to the fourth floor agreed by Senior Management Team.
		Finance	In progress	Delays by the Department of Justice in finalising the PSCS commencement date has led to ambiguity around the PCSA transition date, thus impacting on the ability to move forward on this action.
		Governance	In progress	Necessary governance arrangements and documents will be in place for transition.
		Procurement	In progress	Procurement work for transition project is proceeding as planned.

Number	Topic	Activity	Red, Amber, Green Status Q4	Update on Progress Q4
		ICT	In progress	Planning is at an advanced stage and expected to be on track for transition date.
		Records Management	In progress	Work is progressing as planned with Garda Síochána Inspectorate to integrate records from both organisations. Planning at an advanced stage with OGCIO and the Department of Justice to facilitate the transfer of electronic records.
		Change and HR Management	In progress	Support for the development of role profiles has been agreed.
		Capacity Building	In progress	Support for the development of role profiles has been agreed. HR will now discuss this with the assigned staff members and commence their development as a priority.
		Transfer of Garda Síochána Members' appointments	In progress	<ul style="list-style-type: none"> • Handover of competition processes is complete. • Records management and handover of appropriate documents has been completed. • Legal advice obtained, and actions currently being implemented accordingly.
		Transfer of Garda Síochána Staff appointments	In progress	<ul style="list-style-type: none"> • Handover of competition processes is in progress. • Legal advice obtained in relation to treatment of records and actions being progressed to give effect to recommendations and arrange for the transfer of any records, if required.
	Appointments	Garda Síochána Members' appointments – competency framework for Garda Síochána appointments at Superintendent, Chief Superintendent and Assistant Commissioner.	Completed	Competency framework finalised and provided to the Garda Síochána and public jobs for the purposes of future competitions at the senior ranks.
4		Garda Síochána Staff appointments	Completed	All proposals for the appointment of senior staff considered by the Authority, as appropriate.
	Business Services	Human Resources and Organisational Development to include recruitment,	In progress	Training is an ongoing priority for the PCSA and will continue to develop. A Learning and Development Plan for 2025 is also under development for the PCSA.

Number	Topic	Activity	Red, Amber, Green Status Q4	Update on Progress Q4
		development, training and culture.		
		ICT	In progress	Ongoing IT support provided to staff and IT Transition work stream progressing to plan.
		Facilities	Completed	Delivery ongoing; continuous capacity building within the team ongoing which includes environmental impact and recent policy on Green Public Procurement.
		Finance	Completed	2023 Appropriation Accounts completed; 2023 External and Internal audits completed; 2024 Internal audit ongoing; Financial Management Shared Services project on target; 2024 for year-end of financial processes ongoing.
		Governance		
		Submission of the Policing Authority Annual Report	Completed	The 2023 Annual report was completed. Preparation of 2024 Annual report underway.
		Adherence to obligations under Freedom of Information	Completed	All statutory obligations met.
		Data Protection	Completed	All statutory obligations met.
		Section 42 of the IHREC Act; Preparing accessible documents	In Progress	Public facing documents on the Policing Authority website were made accessible; accessible templates for Authority and Committee minutes is in place; training and capacity building in place.
		Internal Audit	In progress	Audit of internal controls 2024 commenced as of January 2025.
		Risk Management and reporting	Completed	Risk register up to date and was presented to the Authority in November meeting.
		Procurement services and oversight of adherence to procurement obligations.	Completed	All statutory obligations met.

Number	Topic	Activity	Red, Amber, Green Status Q4	Update on Progress Q4
		Adherence to Code of Practice for the Governance of State Bodies	Completed	All statutory obligations met.
		Business Continuity	Completed	Draft updated Business continuity plan has been prepared.
		Management of correspondence and enquiries	Completed	Effective management of correspondence and enquiries through eCorrespondence system ongoing.

Appendix 2 – Competition Statistics for Senior Garda Appointments 2024

The Policing Authority established a Panel of Candidates on 25 May 2023 in the order of merit determined by the Selection Board for this competition. This panel was extended for an additional six months to 24 December 2024 by decision of the Authority at its meeting on 19 December 2023. In doing so they considered a number of extenuating factors, in particular the prevailing uncertainty regarding the commencement of the Policing and Community Safety Authority and desirability for an orderly transfer of the appointments function and any live panels and associated records to the Garda Síochána.

The function has effectively been on hold throughout 2024 pending the commencement of the Act and the transfer of the function to the Garda Síochána and Public Appointment Services. The process of incrementally changing the planned commencement date adopted by the Department of Justice has precluded the Authority from commencing and concluding competitions at the senior ranks, as a clear window of sufficient time is required to undertake any competition under a single statutory regime. The expiry date of this panel was further extended by the Authority as of its decision of 28 November 2024. This decision was made with consideration of the necessity of allowing business continuity in the senior management of the Garda Síochána should a vacancy arise in this period.

Table 7: Selection competition statistics for senior Garda appointments 2024

2023 Panels established and Appointments			
Rank	No. of candidates on panel	No. of candidates appointed (at 31/12/24)	Date of Expiry of Panel
Assistant Commissioner	N/A	N/A	N/A
Chief Superintendent	17	16	31 March 2025
Superintendent	23	23	19 October 2024

Appendix 3 – Summary of Financial Report 2024

Table 8: Expenditure on the Authority's vote (subject to audit by the Comptroller and Auditor General)

	Estimate Provision	Expenditure
	€000	€000
A (i) Salaries, Wages and Allowances		
Salaries, etc.	2,912	2,562
Overtime	-	-
Total A (i)	2,912	2,562
A (ii) Travel and Subsistence		
1. Travel and Subsistence	68	42
2. Air Travel Emissions Offsetting Payment	2	-
Total A (ii)	70	42
A (iii) Training and Development		
1. Staff Training & Development	80	87
Total A (iii)	80	87
A (iv) Operational Services, Supplies and Sundry Equipment		
1. Postal, Courier and Delivery Services	5	-
2. Public Relations and Advertising	65	68
3. Business meetings & events costs	40	46
4. Publications, Reports, Periodicals etc.	20	10
5. Entertainment	30	-
6. Miscellaneous	640	268
7. Members Fees and Expenses	215	154
Total A (iv)	1,015	546
A (v) Digital, Capital Investment and IT Expenses		
1. IT Capital and Current costs	121	218
2. Office Machinery, Stationary and printing supplies	25	11
3. Telephone charges	20	10
Total A (v)	166	239
A (vi) Premises Expenses		
1. Maintenance	40	97
2. Heat, Light & Fuel	35	26
3. Furniture & Fittings	40	37
Total A (vi)	115	160
A (vii) Policy Reviews, Consultancy Services and Research	80	-
Total Expenditure	4,438	3,636
<i>less</i>		
	70	76
B. Appropriations-in-Aid	-	-
Pension Levy	70	76
Miscellaneous Receipts		
Total A-in-A	4,368	3,560
Net Expenditure		

Appendix 4 – Chairperson’s Statement of Internal Control

I acknowledge the Authority’s responsibility for the system of internal control.

Any such system of internal control can provide only reasonable, and not substantial, assurance against material error. In considering the effectiveness of internal controls the Authority has regard, among other things, to the requirements of the Code of Practice for the Governance of State Bodies and has made every effort since its establishment, and continuing during 2024, to follow the requirements of the Code insofar as is appropriate to a small, non-commercial, independent agency.

The procedures that have been put in place, designed to provide effective internal control, have been tailored to reflect the size and complexity of the organisation and reflect the evolving nature of the Authority. In this context, I note that a large proportion of the Authority’s expenditure in 2024 was pay related costs which were administered by the Payroll Shared Service Centre in the National Shared Services Office (NSSO) and are consequently subject to the internal control systems, including internal audit, in place in that organisation. Other HR, ICT and financial transaction processing services are undertaken on the Authority’s behalf by the Financial Shared Services, the National Shared Services Office and the Office of the Government Chief Information Officer Department of Public Expenditure and Reform.

The Authority has taken steps to ensure that an appropriate control environment is in place by:

- Clearly defining management responsibilities
- Formalising a clear separation between the functions and powers of the Authority and the Executive
- Setting regular reporting requirements concerning financial, risk and governance matters
- Establishing an Audit and Risk Committee
- Establishing and publishing Codes of Conduct for Members and staff of the Authority
- Ensuring that staff are appropriately skilled and experienced
- Seeking to establish a strong culture and values, which encourage high standards of ethical behaviour across the organisation.

During 2024, the Authority continually had regard to the operation of its risk management system to identify business risks and to evaluate their implications. The operation of the risk management system is overseen by the Audit and Risk Committee. Risk is a standing agenda item at monthly Authority meetings where the Risk Management Report is reviewed, high risks and mitigation actions are monitored, and risk is addressed in the context of all significant Authority decisions.

In 2024, we continued our hybrid working system of office working, remote working, and site visits. The Senior Management Team, Audit and Risk Committee, Internal Auditors and the Authority continued to pay close attention on an ongoing basis to the impact of this on the Authority’s operations in general and the control environment in which the Authority operates.

The significant risks identified in 2024 were risks relating to:

- Matters relating to the timing of the commencement of the Policing, Security and Community Safety (PSCS) Act 2024 and issues arising in relation to the PCSA vote and related financial concerns

- Changes in the policing and policing oversight infrastructure arising from the PSCS Act 2024
- Matters concerning the recruitment, retention and development of staff, ensuring the Authority possesses sufficient capacity to perform its statutory functions
- Changes in Authority membership, with five members currently in situ, which is the minimum number, as required by statute, for the Authority to be quorate
- The ongoing preparations for the commencement of the Policing, Security and Community Safety Act 2024 (PSCS Act 2024)
- The joint preparatory work to enable the transition, under the PSCS Act 2024, to the new Policing and Community Safety Authority – merging with the Garda Síochána Inspectorate.

The Authority responded to these risks in 2024 through the following actions:

- The inclusion of standing items concerning the transition and the Act on all Authority, Senior Management Team meetings and management meeting agendas to allow for proactive and thorough responses to emerging issues
- Maintaining a comprehensive approach to transitional activity led by senior management and jointly undertaken with the Garda Inspectorate
- Extensive engagement with partners, including the Department of Justice and the Garda Síochána Inspectorate, on preparations for the commencement of the Policing, Security and Community Safety Act.

The procedures for monitoring the effectiveness of internal controls include:

Audit and Risk Committee

The Audit and Risk Committee met on three occasions in 2024. The Annual Report of the Committee will be presented to the Authority in 2025 and will be made available to view on the Authority's website.

The Annual Report of the Committee provides considerable detail as to the activity undertaken in 2024 to review the comprehensiveness, reliability and integrity of the internal control environment. This includes the processes and procedures concerning internal audit, risk management and governance and is, in part, informed by the annual activity undertaken by the Internal Audit Provider and the Comptroller and Auditor General, as the Authority's external auditor. This activity includes the annual review of the internal controls system – which was carried out by the Internal Audit provider in Q1 2024 and presented to the ARC in March 2024 – and the annual C&AG audit, the outcomes of which were presented to the ARC in September 2024 in respect of the 2023 Appropriation Account.

Accordingly, I am satisfied that the Committee discharged its role appropriately during the year.

Diversity and Inclusion

The Authority is committed to promoting equality, diversity and inclusion and acknowledges that the key metrics of performance for State bodies are not only economic, but also include culture, diversity and inclusiveness together with the well-being of those employed, fostering greater engagement among staff and stakeholders and leading in turn to better outcomes for citizens and communities.

The appointment of the Members of the Authority, and therefore matters relating to diversity of its membership, is the prerogative of the Minister of Justice. However, the Authority seeks to ensure that a diversity of views, experiences and perspectives is central to the work of the Authority by:

- Inviting and welcoming a wide range of views from Authority Members, committee members and staff at all meetings of the Authority and its Committees
- The undertaking of an extensive programme of stakeholder engagement in the performance of the Authority's oversight functions. This includes a focus on the experience of diverse communities, including diversity in respect of ethnicity, race, gender, socio-economic standing, etc.
- Engagement with the research community, including the commissioning of research to capture and give voice the experience of minority and diverse communities
- A focus on human rights in the consideration and assessment of policing performance and wider oversight activity.

The Authority allocates the necessary funds to ensure that appropriate accommodation is made for staff with disabilities to enable them to participate fully in the workplace.

Financial and Management controls

Appropriate financial controls are in place and documented, including financial procedures, separation of duties, appropriate supervision, authorisation and approval limits, accounting processes, control over physical assets and management review. In addition, preparations are ongoing for the migration of finance support to the National Shared Services Office.

Appropriate budget and monitoring systems are in place, based on financial records maintained by the Financial Shared Services in the Department of Justice under a Shared Service Agreement. Assurance has been received from the Department's Accounting Officer of the adequacy of these systems and related internal controls. Further operational systems for the management of information by the Authority are in place or being developed in line with business activities and requirements.

The Authority is compliant with relevant current procurement rules and guidelines as set out by the Office of Government Procurement. A review of the effectiveness of the system of internal controls was conducted by Internal Audit in Q1 2024 and presented to the Audit and Risk Committee in March 2024.

Internal Audit

An internal audit function for the Authority was established for the Authority in January 2017 and has been provided by an external service provider since that time. The Authority's internal audit function is supported by our internal audit provider, Crowleys DFK – contracted following a procurement process undertaken in 2024. The internal audit function, including the annual work plan, is overseen by the Audit and Risk Committee. In 2024 there were two audits undertaken, the reports for which were provided to the ARC. As of 31 December 2024, there was one recommendation open for the period 2017-2024 (inclusive).

Conclusion

In reviewing the adequacy and effectiveness of the Internal Control system, reliance has been placed on:

- The Internal Audit risk-based audit planning and work undertaken in 2024, and associated internal audit reports, in particular, the annual review of internal controls undertaken in February.
- Management reports and reviews, including on the progress in implementing audit recommendations, corporate priorities and Authority actions
- The Authority's Risk Register
- The work undertaken by the Audit and Risk Committee
- The report of the C&AG on their audit of the Appropriation Account; and
- Assurances from external organisations to which functions have been outsourced, including:
 - From the Secretary General, Department of Justice in relation to Financial Shared Services
 - Department of Justice Internal Audit report on Financial Shared Services
 - From the Office of the Government Chief Information Officer Department of Public Expenditure and Reform in relation to ICT
 - From the National Shared Services Office in relation to the provision of HR and Payroll Shared Services.

The internal control system, including this Statement of Internal Control, is reviewed by the Comptroller and Auditor General's Office as part of the audit of the Appropriation Account to confirm the Authority's compliance with the requirements of Paragraph 1.9 (iv) of the Code of Practice for the Governance of State Bodies and is consistent with the information of which they are aware from their audit work.

Dr Elaine Byrne BL

Chairperson

31 March 2025

A handwritten signature in dark ink, appearing to read 'Elaine Byrne', with a long, sweeping underline.

Appendix 5 – Climate Action and Energy Usage 2024

The Policing Authority is located on one floor of a five-story building at 90 King Street North, Smithfield, Dublin 7. The number of employees increased by three over the year of 2024, with 38 members of staff in place on 31 December 2024.

The Authority remains committed to the all-of-Government plan for carbon abatement. The Authority values all available opportunities to identify measures for improvements in energy efficiency and green initiatives. The Authority in so far as is practicable, performs its functions in a manner consistent with the furtherance of the national climate objective as set out in the Climate Action and Low Carbon Act 2021. It reports as an aegis body under the Justice remit, the Authority's figures are included in the Department's overall statutory Monitoring and Reporting (M&R) returns. Despite not currently having the ability to realise the gains being made, the Authority will continue to liaise with its parent Department and commits to exploring and introducing several initiatives in relation to reducing its electricity, gas and water usage.

In line with the updated public sector Climate Action Mandate 2024, published in Climate Action Plan 2024 (CAP24), the Authority's Climate Action Roadmap, signed by the Chief Executive Officer on 11 May 2023, will be updated and published six months after publication of CAP25. This fulfils the requirement to publish a Resource Efficiency Action Plan (REAP).

Appropriate procedures for managing energy usage and implementing climate action were in place within the Authority in 2024, including:

- A "Green Champion" has been designated at Director level with responsibility for driving improvements and innovation in this area.
- Regarding compliance with Circular 1/2020 in respect of offsetting air travel emissions, the Authority calculates the cost of air travel emissions annually, and submits payment to the Department of Environment, Climate and Communications Climate Action Fund in respect of offsetting these emissions. A payment of €100.30 was made on 29 January 2025 in respect of 2024 to offset the emissions associated with 15,705km of official air travel.
- The Authority has continued its efforts in climate action and to minimise energy use through a number of initiatives including.
 - Introduced measures that are targeted at addressing food waste,
 - Reviewed paper-based processes and evaluated the possibilities for digitisation so it becomes the default approach,
 - Ceased using disposable cups, plates and cutlery. In exceptional circumstances where required, biodegradable items are used.
- The Authority has proposed and plans to conduct an energy audit in 2025 in line with SI 426/2014.
- The Authority has produced a Climate Action Roadmap to act as a guide to the Authority's structure, governance and actions relating to Environmental sustainability.
- Staff are engaged in implementing green practices and energy saving initiatives relating to the office and their homes when working remotely, through discussions and workshops such as organisation engagement days.

- The Authority, through its Learning and Development Strategy, ensure appropriate climate action technical and behavioural training and workshops for staff is incorporated into staff learning and development plans. Ongoing climate action and sustainability training courses are included in the organisation's training tracker circulated to all staff.
- The Authority has use of a shared building. During 2024 a meter was trialled with the aim of obtaining more specific Authority energy details.
- The energy consumption of the Authority is included in the annual report provided by the Department of Justice to the Sustainable Energy Authority of Ireland.

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