



AN TÚDARÁS PÓILÍNEACHTA
POLICING AUTHORITY

Minutes of Meeting of the Organisation Development Committee

Date: 18 June 2020

Venue: Online Meeting

Part A – Committee Meeting

Attendance

Authority: Paul Mageean (Chair), Valerie Judge, Pat Costello, Melanie Pine (external Committee member), Moling Ryan

Secretary: Aoife Clabby

Executive: Helen Hall, Aileen Healy, Margaret Tumelty, Cormac Keating, Alexandre Eisenbarth.

1. Closed session – Authority Members only

The standing option to conduct a closed session was not exercised.

2. Chair's Opening Remarks

The Chairperson outlined the meeting purpose, in particular:

- To support the Authority in formulating a response to the draft report, "Review of the Future Needs of the Garda Finance Function", undertaken by Mazars.
- To consider the approach to the Authority's advice to the Minister on the adequacy of Garda Síochána resources, further to section 62(H)(2)(b) of the Garda Síochána Act, as amended.

The Chairperson noted the papers provided for members' consideration and invited the Chief Executive and the Head of Governance and Corporate Services to provide an overview of the Policing Authority's engagement on matters relating to Garda Síochána resources.

The Committee was advised that members of the Executive represent the Authority on an interagency resources group and participated in the steering group for the review of the Garda Síochána finance function, conducted by Mazars. This group met on two occasions. In addition, the Authority Executive met with Mazars to provide input into the review.

3. Review of Future Needs of the Garda Finance Function

The Committee had a detailed and wide-ranging discussion in relation to the draft report. The following is a summary of the issues discussed:

- The assessment of the challenges experienced in the finance function largely mirrors those experienced in the HR function, in particular as they relate to the absence of processes and systems that would enable a more comprehensive understanding of pay costs and their movement.
- The critical need to undertake work now to ensure the integration of the organisation's finance and HR systems, in addition to the need to ensure that other systems currently

being rolled out, such as RDMS, have the capacity to integrate with any future financial system.

- Detailed consideration was given to how the Garda Síochána's finance function could be facilitated by the National Shared Services Office (NSSO). The likely advantages and challenges of a shared service approach were discussed, particularly having regard to the size and complexity of GS financial arrangements. Government policy in respect of a shared service model and having a holistic set of government accounts was discussed.
- While noting that the analysis contained in the draft report was comprehensive, the Committee found that the recommendations did not adequately mirror the conclusions drawn. In particular, the absence of any sense of Garda Síochána finance function being an essential tool for strategic planning within the organisation was of concern. The Committee also viewed as less than sufficient any reference to the Garda Síochána capacity to cost projects of a large or small nature.
- The Committee expressed concern, that the recommendations, if implemented, would not necessarily lead to the capacity to develop a costed policing plan.
- The Committee noted and supported the recommendation in relation to the additional resources required for the finance function. It was agreed, however, that it would be helpful to establish how those additional resources would be utilised and how they would contribute to establishing mechanisms to enable the Garda Síochána to determine the level of resource required to discharge its functions. It was also felt that the enhanced visibility of the finance function at Executive level was critical and that further detail from the Garda Síochána in this regard would be welcome.

In concluding its discussions, the Committee expressed some reservations in relation to the report recommendations. It was not clear that the recommendations, if implemented, would deliver the required change in respect of the Garda Síochána finance function. While the report highlighted a number of weaknesses in the existing function, the lack of guidance and supporting solutions in the recommendations was surprising. The Committee also found that further direction from Mazars regarding the development of the finance function, in the context of the Operating Model, would have been welcomed. The capacity of the NSSO to provide a shared service solution to the Garda Síochána, given its size and complexity, was discussed. The Committee re-iterated its position that, regardless of any re-structuring of the finance function, the critical need for a more strategically- driven approach to finance, linked to HR systems, and embedded in the decision-making and planning aspects of the organisation at the most senior level, pertained.

The Committee went on to consider the extent to which the recommendations contained in the report would assist the Authority in discharging its statutory function to provide advice to the Minister with regard to the resources that are likely to be required by the Garda Síochána to perform its functions in a financial year. The Committee discussed matters in relation to budget and spend in the context of the new Operating Model, the requirement for adequate cost centres to capture spend at divisional level and links with the budgeting and planning process.

In the context of the provision of statutory advice to the Minister, the Committee agreed that it would be helpful to have a single item meeting with the Chief Administrative Officer to discuss in detail how the Garda Síochána proposes to implement the Mazars recommendations and reform the finance function and secondly, to receive a presentation on the resource needs of the organisation for 2021.