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This Annual Report has been prepared and submitted to the Minister for Justice, Home Affairs and Migration in accordance with Section 185 of the Policing, Security and Community Safety Act 2024.

Message from the Police Ombudsman



Fiosrú, the Office of the Police Ombudsman, came into existence on 2 April 2025, taking on and extending the duties of its predecessor, GSOC, as the independent statutory watchdog for policing in Ireland.

This annual report chronicles the activities of Fiosrú in the nine-month period from April to December 2025 as we leveraged foundational work already completed while forging a new identity and devising more efficient ways of working.

Fiosrú’s role is set out in primary legislation, the Policing, Security and Community Safety Act 2024, which has extended the functions and powers of my office, both at an institutional level and in practice.

Fiosrú’s new operational independence is explicit in our founding statute, and was also demonstrated by the open competition for its independent office-holders, the Deputy Police Ombudsman, Brian Doherty, and myself. Both of us hold our offices as direct appointees of the Head of State, the President, following resolutions by both Houses of the Oireachtas. We both answer directly to the Oireachtas for our statutory functions.

In addition, Fiosrú has its own ring-fenced budget, voted by the Oireachtas, for which our Chief Executive Officer, Sheila McClelland, reports to the Dáil’s Committee of Public Accounts.

Whereas it might once have been taken for granted that an oversight body like Fiosrú would be able to act independently, we are now operating in a changing global environment where the rule of law and democratic values are being undermined. It is in this context that I am pleased to say that Fiosrú’s independent status accords fully with the Venice Principles, a globally recognised set of standards for ombudsman institutions.

As active participants in oversight networks across the Council of Europe, we do not take for granted our privilege to operate in a liberal democracy, where our work is unfettered, without fear of political interference.

Ireland has a strong international reputation as a supporter of human rights. The Policing, Security and Community Safety Act of 2024 outlines the objectives of An Garda Síochána, including protecting and vindicating the human rights of each individual, with a new duty to prevent harm to individuals, in particular individuals who are vulnerable or at risk.

This, then, is the global and domestic backdrop to our work in the nine-month period since Fiosrú transitioned from GSOC, the Garda Síochána Ombudsman Commission.

Key Changes to Our Role

I wish to highlight three key changes to our role in handling complaints and investigations which, collectively, represent a sea change in how Ireland’s police watchdog does its work.

The first is that Fiosrú now has a more clearly defined remit, encompassing all policing complaints other than performance management matters. My office receives all public complaints about gardaí, regardless of whether the complaints are addressed directly to An Garda Síochána in the first instance. Our first duty now is to determine whether a complaint is a service-level or performance management matter, and if it is, to refer it to An Garda Síochána for resolution.

An agreed number of categories has been established by my office to determine whether an admissible complaint is suitable for resolution by An Garda Síochána. Even in such cases, Fiosrú will receive regular reports and updates from the Garda Commissioner on the outcomes of complaints referred for resolution.

Within the first nine months of operation of this new public complaints regime, half of all admissible complaints made to Fiosrú were referred for Garda resolution. While it is still early days for lessons to be drawn, this statistic causes me to be optimistic that the proportionate handling of less serious complaints will ensure the swiftest and most appropriate outcomes for both complainants and gardaí against whom complaints have been brought.

The second change I wish to highlight is a widening of the range of allegations which Fiosrú may investigate following a Garda referral.

Like its predecessor, Fiosrú has a mandate to investigate serious incidents involving garda contact in which members of the public have suffered death or serious harm.

What constitutes “serious harm” has now been expanded by statute to further include incidents in which a person has been the victim of a sexual offence or the abuse of power for a sexual purpose. Abuse of power for a sexual purpose can include an inappropriate emotional relationship between a garda and any other person. This expanded scope means that Fiosrú, in investigating Garda referrals of serious incidents, may look into whether the act or omission of a garda may have resulted in

someone becoming a victim of a sexual offence, or a victim of an abuse of power for a sexual purpose. In this reporting period, six of the 30 Garda referrals made to Fiosrú related to alleged sexual assault or the abuse of power for sexual purposes.

Notifications to Fiosrú

A third significant change relates to the underlying principle that the focus of Fiosrú’s work in investigating incidents should aim to identify what needs to be learned, and make recommendations for change as required.

The new statute also places an obligation on the Garda Commissioner to notify my office of any “incident of concern” where a garda may have committed a criminal offence or behaved in a manner that constitutes notifiable misconduct justifying conduct proceedings. I then have the discretion to take a range of actions, or to decide that no further action is required by this office.

In the first nine months of Fiosrú’s operations, my office received a total of 58 notifications of incidents of concern, one in five of which related to alleged incidents of domestic, sexual or gender-based violence by serving gardaí. These have included allegations made against male serving gardaí by their partners, ex-partners and concerned Garda colleagues. The second largest set of factors giving rise to notifications of incidents of concern related to gardaí driving, off duty, under the influence of alcohol.

While such behaviours by gardaí are not new, what is new is the fact that Fiosrú, as an oversight body, now has much better insights into behaviours which until now were out of sight.

A notification to my office of an incident of concern does not prevent An Garda Síochána from itself taking action, including conducting criminal investigations or conduct proceedings against gardaí. In fact, in the majority of the notifications my office received last year, Garda-led investigations – either criminal or conduct-related – were already underway. The best interests of every victim will always be paramount in decision-making about investigations by Fiosrú.

There is, rightly, considerable attention paid to police violence in the public sphere, both in Ireland and around the globe. Here in Ireland, we have seen serious cases in which gardaí have been perpetrators of violence against both men and women.

One aspect of violence that is less well known and documented is abuse perpetrated by police in their private lives, often referred to as intimate partner violence. There can be greater barriers for women to report such violence when the alleged perpetrator is, as a garda, a State actor with extraordinary powers. These barriers are only amplified for women who, as victims, are themselves serving gardaí.

We have seen a welcome change from senior Garda management to publicly report on and express concerns about gardaí as perpetrators of violence or coercive control against women, including their intimate partners.

For our part, Fiosrú took several important steps during our inaugural year to ready ourselves to provide quality services that align with our expanded remit. Having already laid the groundwork prior to the transition to Fiosrú, we established what we refer to as a Specialist Services Unit to investigate incidents where there is an allegation of any act or omission by a garda in relation to incidents of domestic violence, coercive control, abuse of power for sexual purposes, child sexual abuse or sexual assault.

In addition, we appointed eminent human rights lawyer and former Rape Crisis CEO, Noeline Blackwell, as an expert advisor on domestic, sexual and gender-based violence. We also initiated a project with Women's Aid to support our service delivery for victims and vulnerable adults.

It is important to recognise that the value of Fiosrú's work in complaints and investigations should not be interpreted simply on the basis of volume.

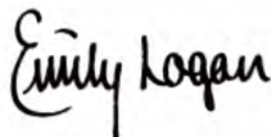
Two particular cases in this annual report serve to illustrate the changing nature and complexity of Fiosrú's investigations.

The first I wish to bring to the attention of the Oireachtas is the example of a shocking and disproportionate use of force by a garda on a 17-year-old. In passing sentence in the Central Criminal Court, Judge Pauline Codd stated that the court must set a deterrence against gardaí using force that is disproportionate. Even when provoked, members of An Garda Síochána must respect a person's human rights and their dignity and must use only necessary force.

In a second case where a garda pleaded guilty to assault of another 17-year-old, the judge stated that it was an aggravating factor that the injured party was a child, in the care of state at the time. Judge Sinéad Ní Chúlacháin stated that the matter was further aggravated by the deliberate degradation and humiliation of the injured party.

These cases illustrate just two of the key thematic areas of Fiosrú's work this past year, involving as they do the use of force and the treatment of children and young people.

In conclusion, I am deeply grateful to Fiosrú's staff who have so enthusiastically risen to the challenge of forging our new organisation. Together we must find new ways to respond to emerging issues and trends in complaints and investigations to improve the oversight and accountability of policing in Ireland.



Emily Logan
Police Ombudsman

Update from the CEO



The year 2025 was truly a transformative one for the Office of the Police Ombudsman, as the long-planned transition to Fiosrú finally took place on 2 April 2025.

I would like to thank all staff for their hard work and dedication in completing more than 300 critical tasks as part of our transition roadmap, while at the same time maintaining normal levels of service on complaints and investigations.

Recognising that transformation is an ongoing journey, we embarked in 2025 on planning and consultations for Fiosrú's first three-year Strategy Statement. Staff and stakeholders, including other state bodies and civil society organisations, engaged with enthusiasm in a series of meetings, roundtables and workshops. We also carried out a national survey of public attitudes to inform changes in our practices and procedures as well as our public outreach work.

These activities culminated in an ambitious strategy to deliver Fiosrú's vision for independent, accessible and effective policing oversight that has the trust and confidence of the public, the Oireachtas and gardaí.

The Strategy Statement 2026-2028 is now published and work is well underway in delivering on its three strategic objectives of: 1) improving public understanding of Fiosrú's role; 2) dealing with complaints in a timely, efficient, effective and fair manner; and 3) promoting confidence in the processes for resolving complaints and in our investigations.

Fiosrú's operating environment is significantly changed in terms of our governance, powers and independence, including the increased financial independence that flows from Fiosrú being a vote-holding body, funded directly from the Oireachtas.

As CEO, I am Fiosrú's Accounting Officer, accounting to the Oireachtas through the Dáil's Committee of Public Accounts. In the reporting period, staff worked diligently to ensure the organisation's smooth transfer to the government's Financial Management Shared Services systems, with all processes closely monitored.

Recruitment ramped up during the year to fill long-running staff vacancies and expand staff numbers in our Cork offices. This was facilitated by the fact that Fiosrú now has its own recruitment licence which has improved our capacity to resource the organisation at all levels.

High quality and independent investigation of complaints depends on well-trained and competent staff, and Fiosrú committed significant resources during the reporting period to ensure that our services will live up to the legitimate expectations of legislators and the public.

Our Learning and Development Unit continued to improve in-house supports and development opportunities for staff with bespoke academic and leadership programmes as well as myriad other learning activities, both formal and informal. These include provision a new course for staff as part of a unique Postgraduate Certificate in Law Enforcement Oversight delivered for Fiosrú by the University of Limerick.

Elsewhere, our Green Team continued to work hard to ensure we meet our climate action requirements.

Senior staff also collaborated with human rights experts to develop a dedicated Human Rights Framework and screening tool for use by all staff in all of their functions as part of our commitment to take a pro-active approach to meeting our Public Sector Duty.

Internally, we devoted considerable time and effort to developing and embedding our values. We welcomed a significant cohort of new joiners, growing our staff headcount to 183 by the end of the year.

Our people are at the heart of our success at Fiosrú, and we are grateful to them for their commitment and hard work in 2025, which is reflected in the detail of this annual report.

Sheila McClelland
Chief Executive Officer

2025 in Review

New Beginning

<p>2 APRIL 2025</p> <p>FIOSRÚ ESTABLISHED</p> 	<p>IRELAND'S FIRST POLICE OMBUDSMAN APPOINTED</p> 
	<p>FIOSRÚ EXECUTIVE BOARD ESTABLISHED</p> 

Complaints and Investigations

<p>2,706</p> <p>PUBLIC COMPLAINTS</p> 	<p>717</p> <p>SERVICE-LEVEL COMPLAINTS SENT FOR GARDA RESOLUTION</p> 
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Awareness and Outreach

<p>INAUGURAL RESEARCH REPORT</p> <p><i>INCIDENTS OF DEATH AND SERIOUS HARM 2024</i></p> 	<p>PUBLIC CONSULTATION ON STRATEGY STATEMENT</p> 
	<p>NEW WEBSITE</p> 

30

GARDA REFERRALS - SERIOUS INCIDENTS FOR INVESTIGATION



132 CASES WHERE POTENTIAL DISCIPLINARY BREACH IDENTIFIED



Learning and Development

<p>50 STAFF ENROLLED ON BESPOKE POSTGRADUATE CERTIFICATE IN LAW ENFORCEMENT OVERSIGHT UNIVERSITY OF LIMERICK</p> 	<p>207 STAFF TRAINING SESSIONS +18%</p> 
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61 FIOSRÚ FILES SENT TO DPP



15 PROSECUTIONS DIRECTED BY DPP



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A Year of Transformation and Momentum



Fiosrú is Irish for inquiry

Fiosrú – Oifig an Ombudsman Póilíneachta (Office of the Police Ombudsman) – was established on 2 April 2025 with the commencement of the Policing, Security and Community Safety Act 2024 (PSCS Act). The PSCS Act repealed the Garda Síochána Act 2005.

On the same day, Emily Logan was appointed Ireland’s first Police Ombudsman by President Michael D. Higgins at a ceremony in Áras an Uachtaráin.

Fiosrú is led by the Police Ombudsman and Deputy Police Ombudsman, Brian Doherty, who was appointed by the President on 15 September 2025. Fiosrú’s Chief Executive Officer, Sheila McClelland is the organisation’s Accounting Officer, and was appointed in June 2024.

The Police Ombudsman and the Deputy Police Ombudsman are independent in the performance of their functions and report directly to the Oireachtas.

Fiosrú’s statutory objectives are:

- to promote public confidence in the processes for resolving complaints made by members of the public and in investigations;
- to improve public understanding of the role and functions of the Police Ombudsman, and
- to ensure that the Police Ombudsman’s functions are performed in a timely, efficient and effective manner and in accordance with fair procedures.

Transition to Fiosrú

With its enhanced remit and powers and institutional independence, Fiosrú is continuing the important work of its predecessor body, the Garda Síochána Ombudsman Commission (GSOC).

From day one, Fiosrú was up and running, fully functioning and open for business.

The key to the successful and smooth transformation from GSOC into Fiosrú was the work done during the in-depth planning phase, which laid the foundations for the reformed organisation.

The planning phase identified the scale of the challenge, pinpointing 316 critical tasks to be completed as part of the transition programme. This important and detailed work was in addition to maintaining GSOC’s normal levels of service and usual business activities.

A total of 312 of the 316 identified critical tasks – almost 99% of the total – were completed on time. The four remaining tasks were in progress and dependant on external factors which prevented them from closing before commencement day.

Fiosrú, Office of the Police Ombudsman

The PSCS Act sets out the functions of the Police Ombudsman. These functions are delegated by the Police Ombudsman to officers of the Office of the Police Ombudsman. This report refers to both Fiosrú and the Office of the Police Ombudsman, which carries out the statutory functions of the Police Ombudsman.

What's New – Fiosrú's Expanded Powers

The establishment of Fiosrú in April 2025 is part of wider statutory changes to policing and community safety in Ireland under the Policing, Security and Community Safety Act 2024 (PSCS Act). These changes have positively affected Ireland's policing oversight structure, in line with the vision of the Commission on the Future of Policing in Ireland which completed its work in 2018.

The PSCS Act enhanced Fiosrú's powers and independence as a policing oversight agency in the following ways:

New Leadership Structure

Fiosrú is led by a single Police Ombudsman, with a Deputy Police Ombudsman and a Chief Executive Officer, replacing the three Commissioner model of GSOC.

Financial Independence

Fiosrú receives direct funding from the Oireachtas. The CEO is the Accounting Officer, accounting to the Oireachtas through the Committee of Public Accounts. Previously, GSOC was funded from the voted expenditure of the Department of Justice.

Streamlined Complaints Handling

All public complaints about gardaí are now automatically routed through Fiosrú to determine what action needs to be taken.

Inquiries to Gather More Information at Early Complaints Stage

Fiosrú's complaints handling staff can now make inquiries and seek additional information that may be necessary to allow them to make a decision on whether a complaint is one that Fiosrú can deal with (admissible).

Resolution Channel for Service-Level Complaints

For admissible complaints, Fiosrú first decides whether a complaint should be referred to An Garda Síochána for resolution or warrants a criminal or non-criminal investigation by the Police Ombudsman. Complaints which are referred to An Garda Síochána for resolution involve service-level or performance management issues. This proportionate model facilitates the early resolution of appropriate complaints. A total of 18 categories of complaints are considered suitable for resolution. These include, for example, a garda being discourteous to a member of the public or not logging issues on the Garda Pulse system. The categories of complaints which are suitable for resolution was proposed by the Police Ombudsman following a consultation with the Garda Commissioner. The list of categories were approved by the Minister for Justice, Home Affairs and Migration on 7 April 2025. The Police Ombudsman may propose amendments to this approved list following consultation with the Garda Commissioner.

Right to Review for Complainants

Complainants now have a right to request a review of Fiosrú's decision on their complaint where it has been determined to be inadmissible, or where an investigation into the complaint has been discontinued. The reviewer, who is independent of the first decision-maker, will consider the complaint and the original decision, and assess if the original decision is fair, reasonable and proportionate.

Expanded Scope of Fiosrú Investigations into Serious Incidents

Fiosrú receives mandatory referrals from An Garda Síochána when it appears that the behaviour of a garda or gardaí may have resulted in the death of, or serious harm to, a person. Fiosrú must investigate all such referrals.

The scope of Fiosrú's investigations into such incidents has been widened since 2 April 2025. This is because the statutory definition of "serious harm" has been expanded beyond physical injuries causing disfigurement or substantial loss or impairment of mobility. Serious harm now also includes an incident in which a person is the victim of a sexual offence or a victim of an abuse of power for a sexual purpose. Abuse of power for a sexual purpose means any behaviour by a garda which takes advantage of their position to misuse their position, authority or powers for a sexual purpose or an improper emotional relationship with any other person.

Such serious incidents are referred to Fiosrú by An Garda Síochána so that the public can be confident that there is independence in these investigations. A referral does not necessarily mean gardaí have been accused of wrongdoing. The incident is investigated independently by Fiosrú to ascertain whether or not the behaviour of a garda or gardaí contributed to the death of, or serious harm to, a member of the public.

Fiosrú Notified by Gardaí of Incidents Of Concern

For the first time, Fiosrú receives mandatory notifications from the Garda Commissioner about garda behaviour that is not already the subject of either a public complaint or a Garda referral. The Garda Commissioner must now notify the Police Ombudsman of "an incident of concern" upon becoming aware that a garda or gardaí may have committed a criminal offence or behaved in a manner that constitutes "notifiable misconduct." Notifiable misconduct is conduct which would justify the bringing of conduct proceedings. The Police Ombudsman then has the discretion to take a range of actions or to decide that no further action is required. The Police Ombudsman may require the Garda Commissioner to provide updates on or details of the outcomes of any Garda investigations. Alternatively, Fiosrú may initiate its own investigation into an incident of concern where criminal offences are alleged. A notification to Fiosrú of an incident of concern does not prevent An Garda Síochána from taking lawful action to prevent offences or breaches of professional behaviour, or conducting criminal investigations/ conduct proceedings related to an incident of concern!

These notifications broaden Fiosrú's oversight lens, giving the Police Ombudsman enhanced insights. Notifications may cover a broad range of incident types. These include domestic, sexual and gender-based violence (and the failure to investigate such violence), driving under the influence of an intoxicant or excessive use of force.

Power to Make Systemic Recommendations

The Police Ombudsman can now make statutory recommendations on foot of investigations where she has concerns about the practices, policies or procedures of An Garda Síochána or any general or systemic issues related to An Garda Síochána. The Garda Commissioner must notify the Police Ombudsman of any actions to be taken in response to recommendations and also provide any reasons for the response, if any.

Mandate to Identify Trends and Patterns

Fiosrú has a statutory mandate to undertake research and analysis to identify trends and patterns arising from the performance of the Police Ombudsman's functions.



Our Vision, Mission and Values

During 2025, Fiosrú staff came together in a series of workshops to articulate and agree our organisational values, marking a defining moment in our journey as a transformed organisation.

Our values set the standard for our culture and behaviour and how we deliver our vision to make oversight of policing in Ireland effective and trusted.



Vision

Independent, accessible and effective policing oversight that has the trust and confidence of the public, the Oireachtas and the Gardaí.



Mission

To deliver independent policing oversight that is accessible to all and has the confidence of the public, through quality investigations that are timely, efficient, effective and fair.



Values

Independence

We will deliver our functions in a manner that is free from the influence of others. We will be independent in our evidence gathering, independent in our analysis of that evidence, independent in our evidence led decision making and independent in our reporting.

Impartiality

We will act in a balanced, unbiased manner in undertaking our statutory functions.

Integrity

We will act honestly, ethically, fairly and will adhere to the highest standards of behaviour in accordance with our Code of Ethics and the Civil Service Code of Standards of Behaviour.

Trusted

We will build confidence in our work through high professional standards and the high quality of our work.

Strategy Statement Development

Fiosrú undertook an extensive consultative process to develop our first Strategy Statement for the period 2026 to 2028 inclusive. The Strategy Statement development consisted of a four-phase consultation with stakeholders to gather key insights into the future role, purpose, and effectiveness of civilian oversight of policing in Ireland.



Phase 1 Information gathering and data analysis

This involved an online survey in February 2025 of a nationally representative sample of 1,000 adults which examined perceptions and attitudes of the public towards Fiosrú’s predecessor body, the Garda Síochána Ombudsman Commission.

Phase 2 Stakeholder and staff consultation

Key external stakeholders generously shared their time and insights with Fiosrú, including representatives from justice agencies, non-governmental organisations, policing professionals and other public sector bodies and oversight institutions. These sessions explored priorities, challenges, and emerging opportunities for Fiosrú. Staff at all levels and from all departments in the organisation also took part in the consultation phase, with an online survey, an all-staff day in March 2025 and an online consultation event.

Phase 3 Statutory public consultation on draft Strategy

An open public consultation ran for four weeks, with a survey hosted on Fiosrú’s website during summer 2025. This sought views from service users, the general public, advocacy groups and public bodies on the draft Strategy Statement.

Phase 4 Staff workshops on proposed values

Staff took part in further workshops in November 2025 to gather views on the proposed values of Fiosrú and the extent to which they aligned with organisational culture, practice and ambition.

Throughout its development, the Strategy Statement was subject to ongoing review and discussion at a number of meetings of Fiosrú’s Audit and Risk Committee, Senior Leadership Team and Executive Board. A final draft of the Strategy Statement was approved by Fiosrú’s Executive Board in December 2025.

Fiosrú Strategy Statement 2026-2028 was submitted to the Minister for Justice, Home Affairs and Migration in February 2026. The Strategy Statement was laid before both Houses of the Oireachtas in February 2026 and published by Fiosrú in March 2026.

Our Functions

Complaints, Referrals and Notifications

The primary function of Fiosrú, Office of the Police Ombudsman, is to deal with complaints from members of the public concerning gardaí. Public complaints account for the bulk of Fiosrú’s case handling in any given year.

The Police Ombudsman also:

- Automatically carries out investigations of serious incidents where Fiosrú receives mandatory referrals from An Garda Síochána. Fiosrú receives between 30-40 such Garda referrals each year.
- May take a range of actions on foot of notifications from An Garda Síochána of “incidents of concern” involving gardaí that are not public complaints or Garda referrals. The notification is made when there is an allegation that a garda may have committed a criminal offence or behaved in a manner that that would justify the bringing of conduct proceedings by the Garda Commissioner. This is a new power under the Policing, Security and Community Safety Act 2024.

- Has the power to initiate an investigation into any matter that appears to her to be a “relevant cause of concern” and is in the public interest, without having received a complaint or a notification. Such investigations examine concerns that a garda may have committed an offence or behaved in a way that would warrant conduct proceedings.
- The Minister may refer any matter that is both a relevant cause of concern and of public interest to the Police Ombudsman. No such referrals were made during this reporting period.

Further details of how Fiosrú deals with public complaints and Garda referrals and notifications are set out below.

The Public Complaints Process

Fiosrú deals with complaints from members of the public concerning gardaí. The behaviour that gives rise to a complaint may be an act or an omission – that is something that a garda has done or failed to do. The outcomes of public complaints can vary, depending on the nature of the complaint. The first step is for Fiosrú to consider whether a complaint is admissible or inadmissible. Inadmissible complaints are closed at this early stage, although complainants may seek a review.

If a complaint is something Fiosrú can deal with (admissible) the next step is for Fiosrú to consider whether it should be independently investigated by one of Fiosrú’s investigation teams or sent to An Garda Síochána for resolution.

Resolution of Complaints

Complaints treated by the Police Ombudsman as suitable for Garda resolution are service-level or performance management complaints. There are a total of 18 approved categories of complaints that are suitable for Garda resolution, ranging from garda discourtesy to members of the public to failure to log incidents on the Garda Pulse system. The list of categories of complaints suitable for resolution by An Garda Síochána has been approved by the Minister for Justice, Home Affairs and Migration. The Police Ombudsman may propose amendments to this approved list following consultation with the Garda Commissioner.

Once a complaint is referred to An Garda Síochána for resolution, Fiosrú no longer has any role in how the complaint is resolved. However, if, in the course of handling a complaint, An Garda Síochána considers it to be unsuitable for resolution due to its nature or gravity, it can, following approval from the Ombudsman, be returned to Fiosrú for investigation. To date, only a small number of complaints have been referred back to Fiosrú for investigation.

Fiosrú receives regular updates from An Garda Síochána on complaints it has referred for resolution. These detail whether the resolution matter is ongoing or complete and the outcomes in terms of complaints resolved, closed for other reasons, or referred back to Fiosrú. Where a complaint is resolved at resolution stage, common outcomes for complainants include Garda explanations, assurances, information or apologies and the provision of guidance or training for gardaí against whom complaints were brought.

Investigations and Outcomes

Fiosrú's investigations can be criminal or non-criminal in nature. An investigation into both criminal and non-criminal matters is called a hybrid investigation. Non-criminal investigations inquire into allegations of Garda misconduct. Criminal investigations inquire into alleged criminal offences. In a criminal investigation, Fiosrú investigators have full policing powers, equivalent to all the powers, immunities and privileges conferred and all the duties imposed on members of An Garda Síochána. Outcomes of investigations may be:

- **Recommendation to Garda Commissioner for conduct action:** Where Fiosrú's investigation finds that the behaviour of a garda may have amounted to a breach of discipline, or the Standards of Professional Behaviour Regulations 2025, it sends a report to the Garda Commissioner with recommendations.

This may result in the garda facing conduct proceedings, performance proceedings or any other proceedings in An Garda Síochána which deal with unsatisfactory performance. There are a range of outcomes open to the Garda Commissioner, including a garda being put on a performance plan or the imposition of a sanction such as dismissal, warning, or reduction in pay. The decision to take action on Fiosrú's report is exclusively a matter for the Garda Commissioner.

- **Criminal investigation file sent to DPP for possible prosecution:** Where Fiosrú's investigation finds that a criminal offence may have been committed by a garda, it must send its investigation file to the Office of the Director of Public Prosecutions (DPP). It is for the DPP alone to then decide whether to direct a prosecution and what charges to direct. For less serious offences, charges can be tried summarily (in the District Court). For more serious offences, charges are tried on indictment (in the Circuit Court or the Central Criminal Court). Where the DPP decides that there should be no prosecution arising from an investigation file submitted by Fiosrú, it is Fiosrú's responsibility to let the relevant parties know the DPP's decision. Fiosrú also advises the complainant (or a family member in cases involving the death of a person) that they can seek reasons from the DPP or request that the DPP reviews its decision not to prosecute.
- **Discontinued:** Fiosrú may discontinue an investigation into a complaint for a range of reasons set out in statute. For example, an investigation may be discontinued if it is believed the complaint was frivolous, vexatious or made in bad faith. It may also be discontinued if the complainant disengages from the investigation, or if it is considered that further investigation is not necessary, reasonably practical or proportionate. When a decision is made to discontinue an investigation, the complainant is informed and has the right to request a review of this decision.
- **Closed:** Where a Fiosrú investigation is closed, no further action will be taken. An investigation may be completed and closed for a range of different statutory reasons. For example, a complaint may be closed where relevant inquiries establish that no criminal offence or misconduct was committed.

Right to Review

Complainants can request a review of a Fiosrú decision if they have been informed that:

- Their complaint is deemed inadmissible (not one we can accept for a number of reasons); or
- The investigation into their complaint is being discontinued.

Complainants must request a review within 28 days of being informed of the decision.

The reviewer is independent of the original decision maker. They consider the complaint and the original decision, and assess if the original decision was fair, reasonable and proportionate. Following its review, Fiosrú can uphold the initial decision, overturn it or partially overturn it.

Garda Referrals Incidents of Death and Serious Harm

Fiosrú receives mandatory referrals from An Garda Síochána when it appears to the Garda Commissioner that the behaviour of a garda (act or omission) may have resulted in the death of, or serious harm to, a member of the public. The statutory definition of “serious harm” includes physical injuries causing disfigurement or substantial loss or impairment of mobility. Since 2 April 2025, it now also includes an incident in which a person is the victim of a sexual offence or a victim of an abuse of power for a sexual purpose.

A referral does not necessarily mean gardaí have been accused of wrongdoing. Instead it means that the incident should be investigated independently by Fiosrú to ascertain whether or not the act or omission of a garda may have resulted in the death of, or serious harm to, a member of the public.

Incidents leading to Garda referrals are separated by Fiosrú into six categories that align with those used by other police oversight bodies. These are: road traffic incidents; death or serious harm in or following Garda custody; apparent or attempted suicide; death or serious harm following Garda contact; alleged sexual offence (as defined under the Sex Offenders Act 2001) or abuse of power for a sexual purpose; and fatal or non-fatal shootings.

Fiosrú and An Garda Síochána, as actors of the State, must comply with Article 2 of the European Convention on Human Rights which states that “everyone’s right to life shall be protected by law”. In order to comply with Article 2, the legal

processes in deaths following police contact should adhere to five principles developed by the European Court of Human Rights. These are: independence; effectiveness; promptness; public scrutiny; and family involvement.

Fiosrú must investigate all referrals of death or serious harm referred by An Garda Síochána. The range of potential outcomes of these investigations are the same as for public complaints.

Investigations of Matters in the Public Interest

The Police Ombudsman has the power to carry out investigations into any matter that appears to her to be a “relevant cause of concern,” even if a complaint or Garda notification has not been received. In making her determination, the Police Ombudsman is obliged to only investigate matters that are determined by her to be in the public interest. A “relevant cause of concern” is a concern that a garda may have committed an offence or behaved in a way that would warrant conduct proceedings.

Separately, the Minister may refer any matter that is both a relevant cause of concern and of public interest, to the Police Ombudsman. No such referrals were made during this reporting period.

Garda Notifications Incidents of Concern

The Police Ombudsman receives mandatory notifications where the Garda Commissioner becomes aware of an incident of concern about a garda that is not already the subject of either a public complaint or a Garda referral. The notification is made when there is an allegation that a garda may have committed a criminal offence or behaved in a manner that would justify the bringing of conduct proceedings by the Garda Commissioner.

Once a notification of an incident of concern is received, the Police Ombudsman may take one or more of the following actions:

- Require the Garda Commissioner to notify the Police Ombudsman of the outcome of an investigation led by An Garda Síochána;
- Require the Garda Commissioner to keep the Police Ombudsman informed of updates on the progress of an investigation led by An Garda Síochána or to submit investigation reports;
- Decide to undertake a Fiosrú investigation, where the incident relates to an alleged criminal offence;
- Decide that no further action is required by the Police Ombudsman.

Where the Police Ombudsman decides to undertake a Fiosrú investigation, the Garda Commissioner can be directed to share with Fiosrú all information and material in relation to the incident of concern.

Fiosrú and the Coroner Service

In an investigation into gardaí where a death has occurred, Fiosrú has a statutory role to assist the work of the coroner, at the coroner's request. The coroner is required by law to inquire into the cause of a range of reportable deaths, including unexpected, unexplained, violent or unnatural deaths.

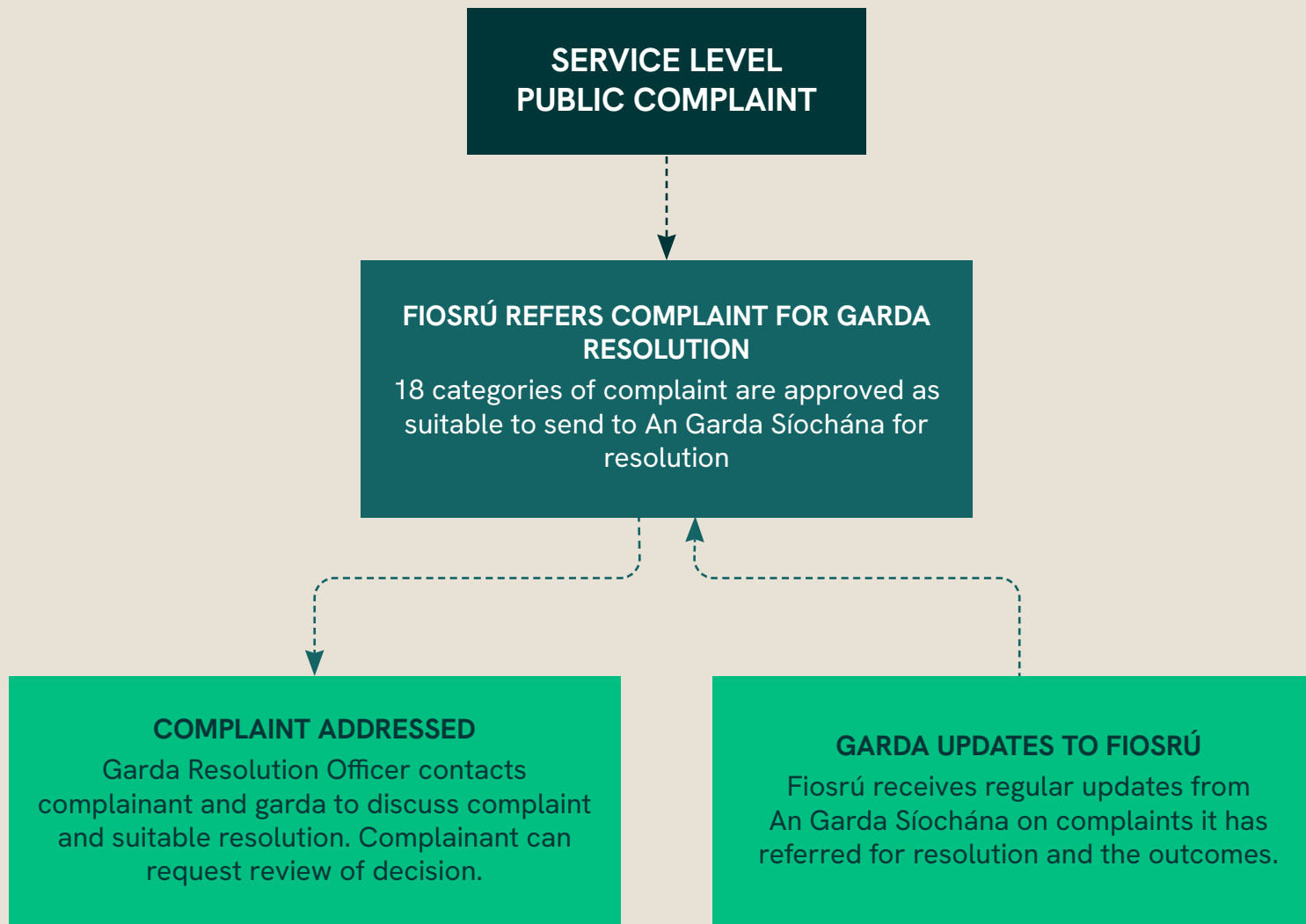
Whenever the cause of someone's death is unknown, violent or unusual, the coroner will order an inquest which is a legal inquiry into the death. The coroner must hold an inquest if the death occurred in or following Garda custody. Only a coroner can order an inquest.

The coroner decides whether Fiosrú or An Garda Síochána will be the lead agency to investigate a death. Where this role falls to Fiosrú, its investigators prepare a report and file. In addition, Fiosrú assists the coroner with the administration of the jury selection process for inquests.

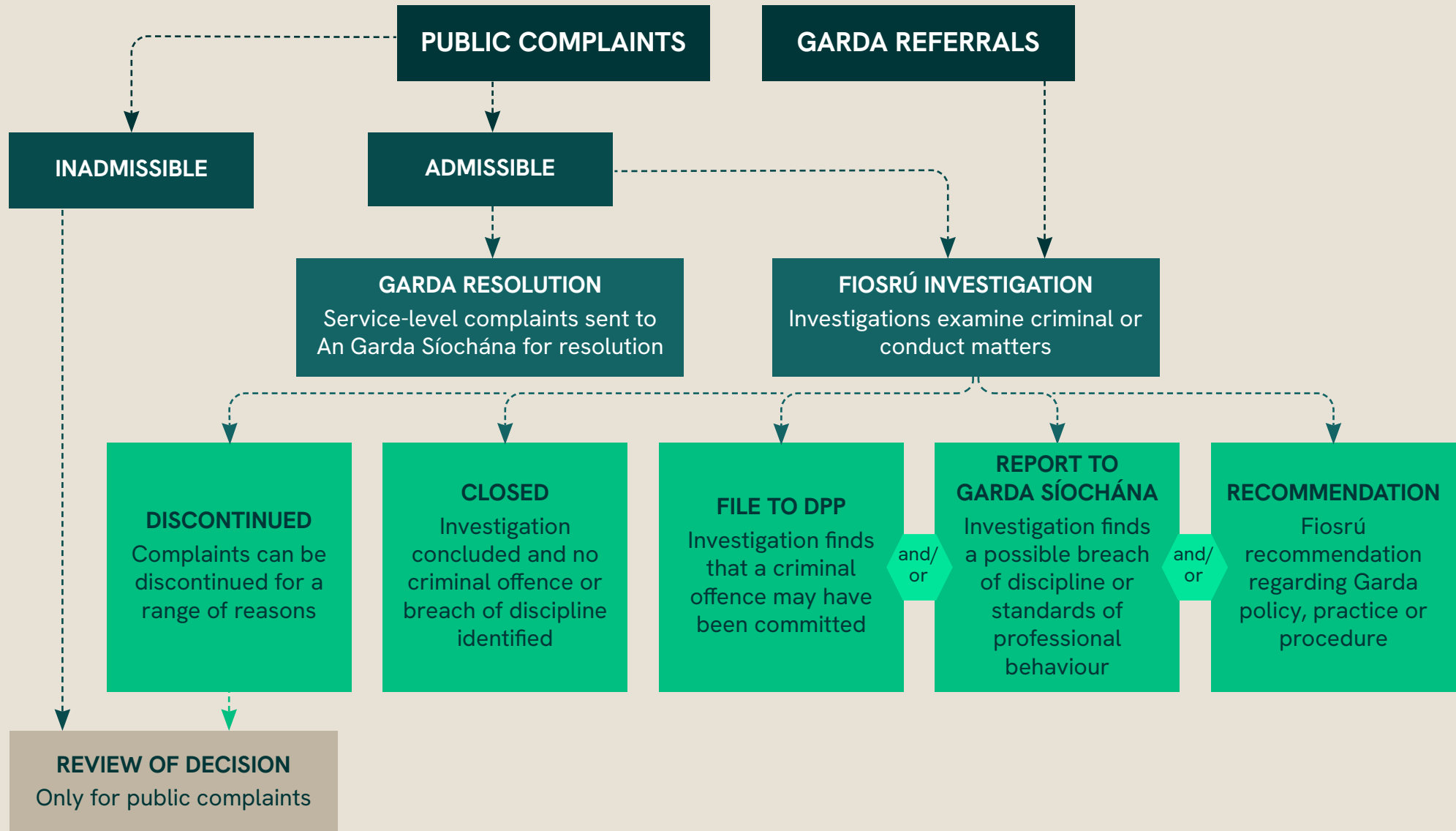
Where a death is under investigation by Fiosrú, an inquest may be opened to hear basic information as to identity and then be adjourned pending the conclusion of the investigation, which might lead to criminal charges. In the reporting period, Fiosrú was the lead investigating agency in three coronial inquests.



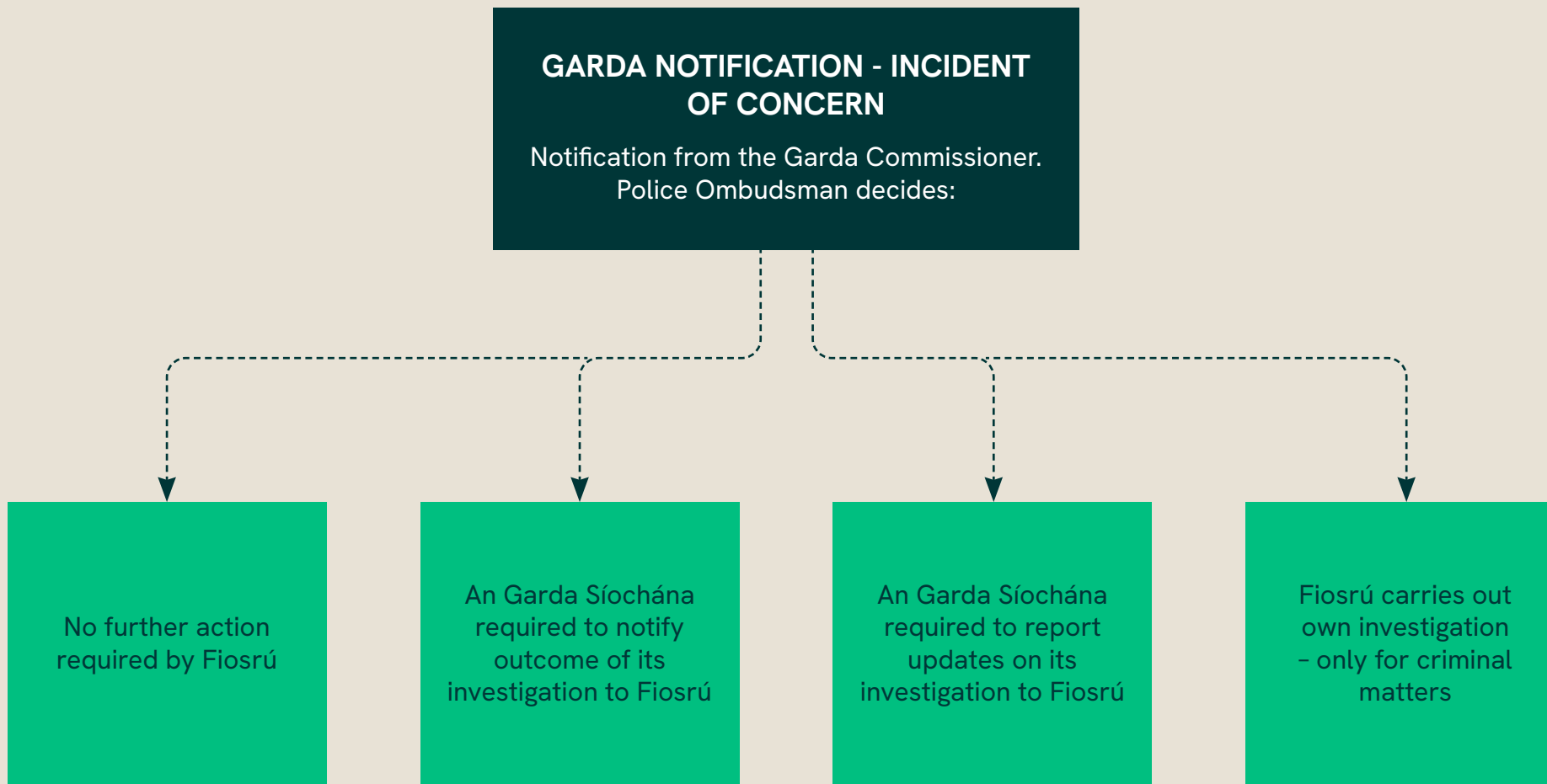
Resolution of Public Complaints



Public Complaints and Garda Referrals



Incidents of Concern



Improved Complaints Handling

Fiosrú introduced a number of significant and innovative initiatives in 2025 to drive improvements in both complaints handling and the experiences of complainants using our service. The changes included the establishment or expansion of three specialist units for evidence gathering and investigations. Staff in these units include trained specialists who are resourced to handle the complexity of issues that often arise in Fiosrú’s investigations.

Timely Review and Analysis of Case Evidence



Fiosrú now has a dedicated unit to promptly gather and assess evidence in the early stages of high-volume investigations which involve alleged criminal offences by gardaí. The work of the Timely Review and Analysis of Case Evidence Unit (TRACE) allows Fiosrú to secure evidence quickly and make early contact with complainants and gardaí, thereby keeping investigations moving efficiently.

The work of TRACE unit investigative staff includes visiting scenes, gathering evidence and making preliminary witness enquiries. The unit’s investigators then assess this initial evidence and make internal recommendations for a case to proceed for further investigation or for the investigation to be closed or discontinued. As in all investigations carried out by Fiosrú, TRACE unit staff engage directly with complainants, keeping them updated throughout the early stages of an investigation about what they can expect and the reasons for decisions. TRACE unit staff also establish contact with gardaí against whom complaints have been made and provide them with any relevant investigation updates.

In the reporting period, 55% of all cases sent for investigation were handled by the TRACE Unit. TRACE dealt with a total of 279 investigations. Of these, 29 were sent for further investigation and 161 remained open at the end of the reporting period. A total of 89 investigations were closed by the TRACE unit. More efficient and timely investigations help reduce stress and uncertainty for those involved, while also supporting fair and proportionate outcomes.

Specialist Services Unit for DSGBV Investigations



Fiosrú’s Specialist Services Unit (SSU) investigates incidents, including public complaints, where a garda is accused of either perpetrating or failing to investigate incidents including domestic violence, coercive control, abuse of power for sexual purposes, child sexual abuse and sexual assaults.

The SSU’s Investigating Officers are trained in interviewing victims who may present as vulnerable. The formation of the specialist unit ensures that complaints of this nature made to Fiosrú are handled by dedicated and highly trained staff who can respond with the appropriate sensitivity and expertise.

Fiosrú’s offices have specialist facilities for interviewing children and vulnerable adults, and Fiosrú also has access to a network of such State facilities across the country.

Human rights lawyer and advocate, Noeline Blackwell, was appointed in December 2025 to assist Fiosrú as an expert adviser on domestic, sexual and gender-based violence (DSGBV). Ms Blackwell is a former CEO of Dublin Rape Crisis Centre and a serving member of the Irish Human Rights and Equality Commission. Her expertise assists Fiosrú’s work in refining and improving processes and protocols for investigating complaints and dealing with victims.

Fiosrú also initiated a staff development and improved service delivery project with the charity Women’s Aid, which works to prevent and address the impact of domestic violence and abuse including coercive control. Fiosrú supports the Third National Strategy on Domestic, Sexual and Gender Based Violence (2022-2026) by ensuring strong oversight of An Garda Síochána for issues involving DSGBV.

Digital Investigations Support for Investigations



Fiosrú’s Digital Investigations Unit provides specialist digital support for its investigations. The digital specialists in the unit are experts in evidence recovery and the analysis of digital data from devices such as body-worn cameras, mobile phones and laptop computers. The unit’s work involves unlocking devices for information extractions, rebuilding corrupt files where damage or attempted deletion may have occurred and detection of material that may have been edited, AI generated or altered. It can enhance, authenticate and preserve audio and video material for trials and inquests. The Digital Investigations Unit’s experts were involved in 29 investigations in 2025.

Overview of Activities

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Public Complaints Received

Fiosrú received 2,706 complaints in the reporting period from 2 April to 31 December 2025. Fiosrú categorises complaints according to circumstances, based on the most prevalent factor behind a complaint.

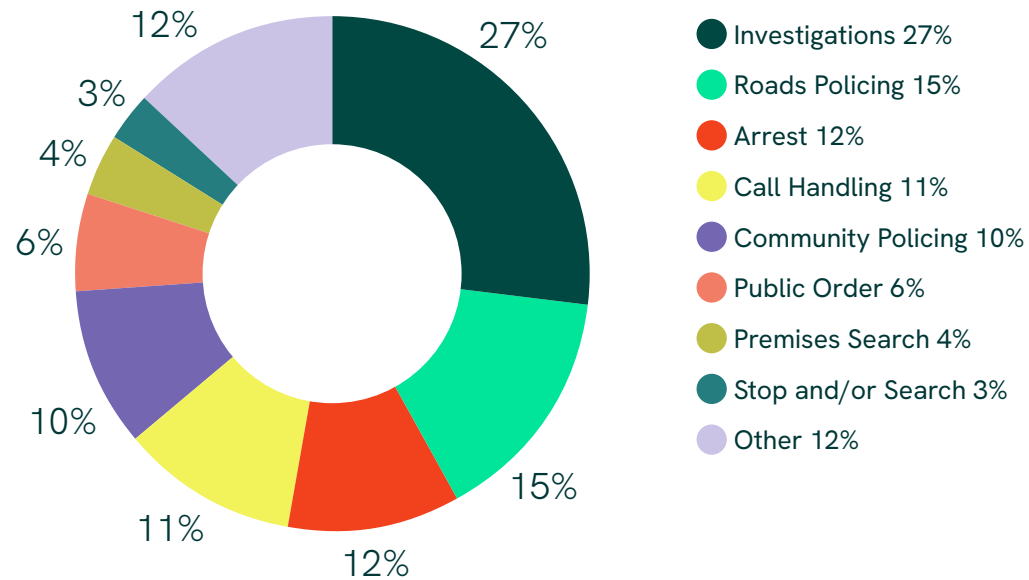
The most common circumstances which gave rise to complaints in the reporting period were Garda investigations in 720 (27%) complaints. Complaints about Garda investigations may be about the quality or timeliness of an investigation, or the lines of inquiries made.

Complaints about roads policing accounted for 400 (15%) complaints received. These may concern any road traffic scenario involving gardaí, such as how gardaí dealt with a road traffic incident or an incident where gardaí requested a car to pull over.

Complaints about arrests were recorded in 305 (12%) complaints. These may be made by a person who was arrested or witnessed an arrest.

The circumstances in 291 (11%) involved the handling of a call to gardaí and community policing in 267 (10%). The Other category in the chart includes a total of 65 complaints where a domestic incident led to Garda involvement following which a complaint was made about a garda, while 41 involved mental health issues or concerns.

Circumstances of Complaints

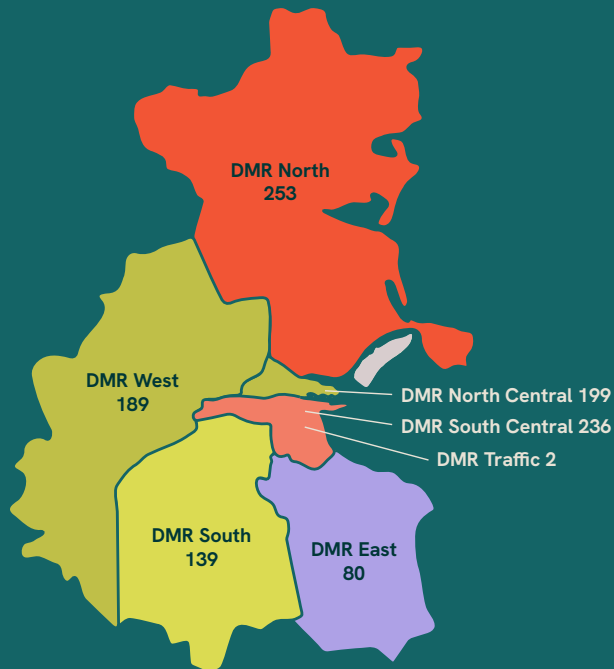


Fiosrú dealt with a total of 3,924 queries in the reporting period. Not all queries become complaints. In this reporting period, Fiosrú's complaints line received 2,366 phone calls, 97% of which were answered within 60 seconds.

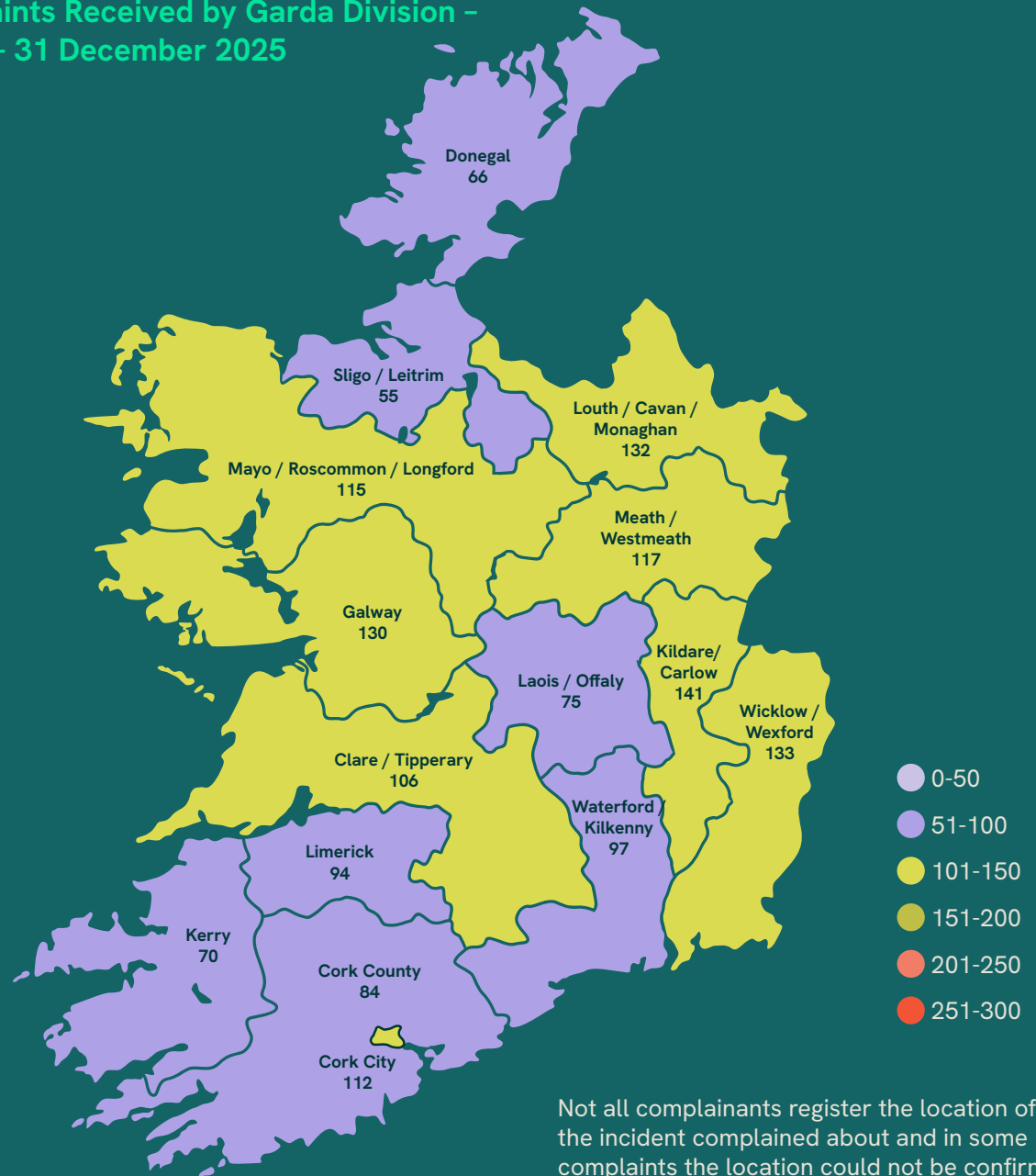
Geographical Distribution of Complaints

Of the 2,706 complaints received by Fiosrú in the reporting period, the greatest number were about gardaí in the Dublin Metropolitan Region (DMR). This is to be expected given the concentration of the population and policing activity in the capital.

Within the Dublin Metropolitan Region, there were 1,098 complaints, of which, 253 related to DMR North, 236 related to DMR South Central, 199 related to DMR North Central and 189 related to DMR West. Outside Dublin, Kildare/Carlow and Wexford/Wicklow were the Garda divisions with the highest number of complaints against gardaí.



Complaints Received by Garda Division - 2 April - 31 December 2025



Not all complainants register the location of the incident complained about and in some complaints the location could not be confirmed.

Allegations in Admissible Complaints

All complaints received by Fiosrú are initially assessed against statutory criteria to determine whether they are admissible (something we can deal with).

In this reporting period, Fiosrú found that 1,440 complaints (53%) were admissible and 1,266 (47%) were inadmissible.

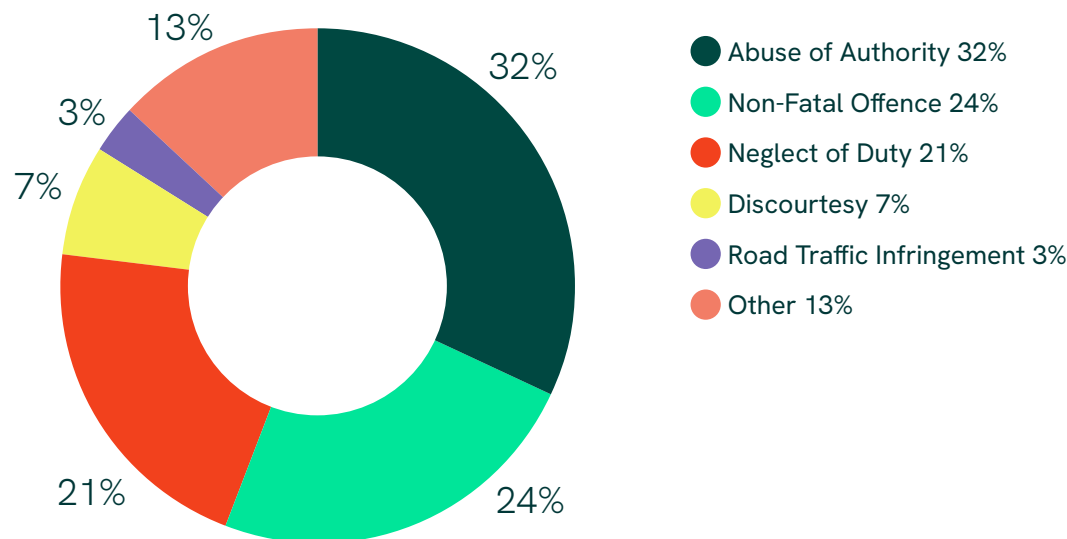
Of the 1,440 complaints that we could deal with, 717 (50%) were determined by Fiosrú to be suitable for resolution and were referred to An Garda Síochána. The total number of complaints sent forward for investigation by Fiosrú was 723 (50%). An investigation can address criminal allegations or allegations about a garda's conduct.

Complaints may contain more than one allegation. In line with international practice in policing oversight, Fiosrú captures the number and nature of allegations in all complaints investigated. In this reporting period, 1,129 allegations were recorded in the 723 complaints sent for Fiosrú investigation.

The most common allegation types were:

- Abuse of Authority in 356 (32%) complaints. The main types of allegations categorised as 'abuse of authority' relate to excessive use of force, or an instruction to do something which the person making the complaint believes was beyond the garda's authority to instruct.
- Non-Fatal offences in 268 (24%) complaints. These comprise of allegations of a criminal offence listed in the Non-Fatal Offences against the Person Act 1997 and include, for example, assault.
- Neglect of Duty in 241 (21%) complaints. These concern allegations that a garda failed to take action.

Allegations in Complaints



The other category in the chart includes criminal damage, theft and fraud, discrimination and sexual offences.

Public Complaints Resolved

Complaints Determined by Fiosrú to be Suitable for Garda Resolution

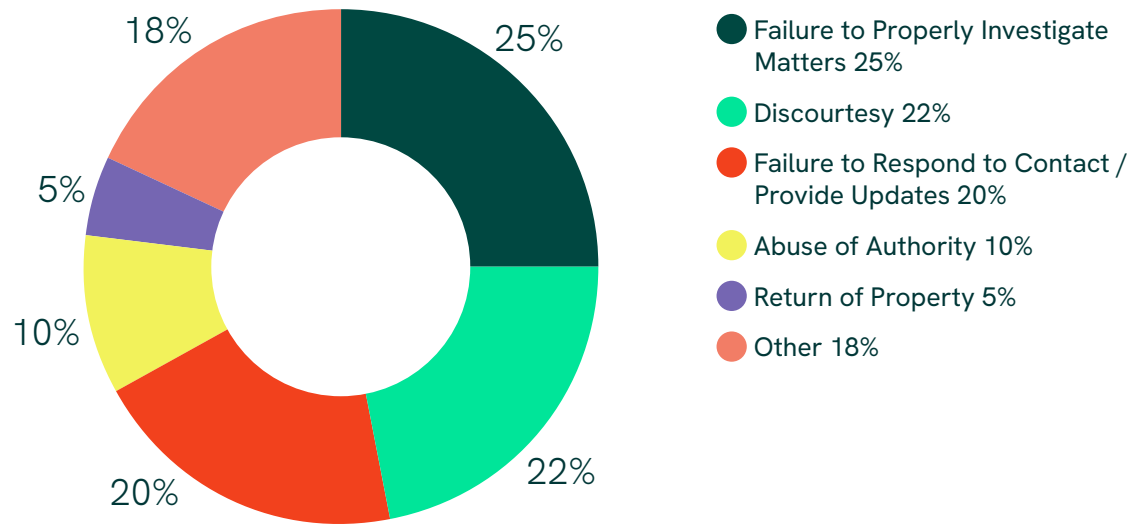
A total of 717 complaints were dealt with by An Garda Síochána for resolution in the reporting period. These complaints were referred to An Garda Síochána after a Fiosrú assessment determined that they were suitable for resolution.

Complaints that are referred for resolution to An Garda Síochána are all service-level or performance management complaints. A total of 18 categories of complaints are considered suitable for Garda resolution. The categories were proposed by the Police Ombudsman following a consultation with the Garda Commissioner, with the list approved by the Minister for Justice, Home Affairs and Migration on 7 April 2025.

Once a complaint has been referred by Fiosrú for resolution, it is then handled by An Garda Síochána. The Garda Commissioner is required to report to the Police Ombudsman on complaints referred for resolution. These reports, include the complaints outcomes and form the basis of the statistical reporting in this report.

A single complaint may contain issues that fit into more than one of the 18 categories. The 717 complaints referred by Fiosrú for Garda resolution in the reporting period included a total of 969 issues across the 18 categories. These were:

Categories of Complaints Sent for Resolution



- 244 (25%) failure to properly investigate matters including, but not limited to, criminal damage, fraud and non-fatal road traffic collisions.
- 217 (22%) discourtesy.
- 198 (20%) failure to respond to requests for contact and to provide updates, including requests by written correspondence, emails, in person and phone calls.
- 95 (10%) wrongful or unfair exercise of Garda powers and or/abuse of authority in exercising Garda powers or influence.
- 46 (5%) difficulties in having property returned.
- 169 (18%) other, including failure to respond to incidents and failure to log issues on Pulse.

Where An Garda Síochána considers a complaint referred to it as unsuitable for resolution due to its nature or gravity, it can, following approval from the Police Ombudsman, be returned to Fiosrú for investigation. This may happen when the full information is not available to Fiosrú at the complaint determination stage or if An Garda Síochána itself has additional information.

In the reporting period, a total of 728 complaints were referred by Fiosrú to An Garda Síochána for resolution. Of these, 12 complaints were subsequently referred back to Fiosrú for investigation, of which 11 were accepted by Fiosrú for investigation. Of these 11 complaints, seven related to claims that gardaí had failed to properly investigate matters when initially referred for resolution.

Outcomes of Complaints Sent for Garda Resolution

Once a complaint has been referred by Fiosrú for resolution, it is then handled by An Garda Síochána. The Garda Commissioner provides the Police Ombudsman with regular statistical updates including the status of complaints and their outcomes.

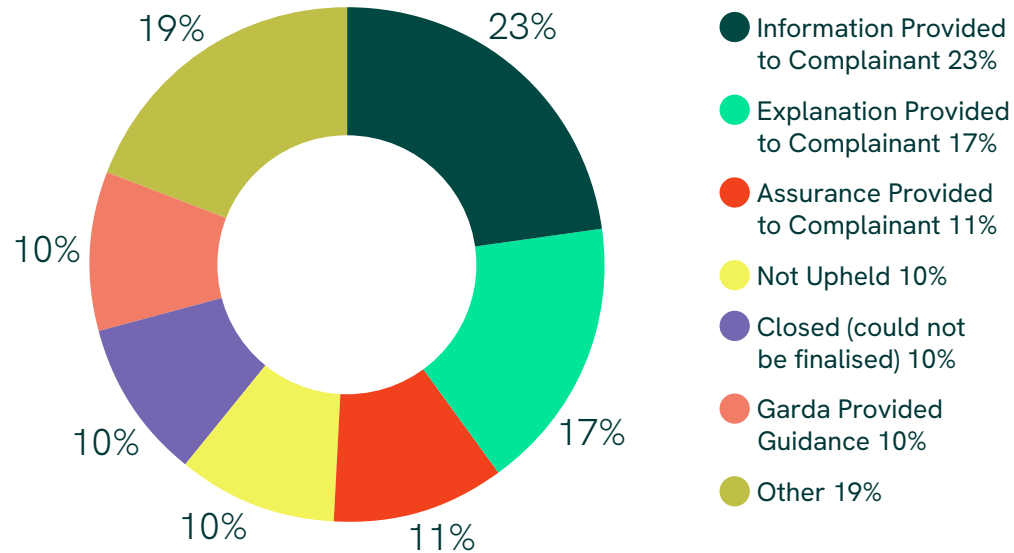
Of the 717 complaints dealt with by way of Garda resolution in the reporting period, 444 complaints were closed by An Garda Síochána and 273 remained ongoing at the end of the reporting period.

A single complaint can have multiple outcomes. The outcomes of the complaints closed by An Garda Síochána included:

- 162 (23%) information was provided to complainant.
- 124 (17%) explanation was provided to the complaint.
- 79 (11%) assurance was provided to a complainant.
- 73 (10%) a garda was provided guidance.

Full details of complaints referred by Fiosrú to An Garda Síochána and their outcomes are included in Appendix A.

Outcomes of Resolved Complaints



Complaints Review Requests

Fiosrú received 246 requests from complainants for reviews of the outcome of their complaints in the reporting period. Complainants can request that Fiosrú review an original decision in a complaint which has been determined to be inadmissible or discontinued. This is a new provision in Fiosrú’s founding statute, the PSCS Act.

The review requests sought in the reporting period comprised:

- 236 requests for reviews of inadmissible decisions, and
- 10 requests for reviews of decisions to discontinue investigations.

Of these requests for reviews, 240 were accepted by Fiosrú. Six review requests were not accepted due to being out of time or not meeting the criteria for a review.

A total of 84 reviews were completed by Fiosrú in the reporting period. Of these, the initial decisions were upheld in 46 complaints while the initial decisions were overturned in 25 complaints and partially overturned in seven complaints. The remaining six review requests were withdrawn by the complainant.

Garda Referrals and Notifications

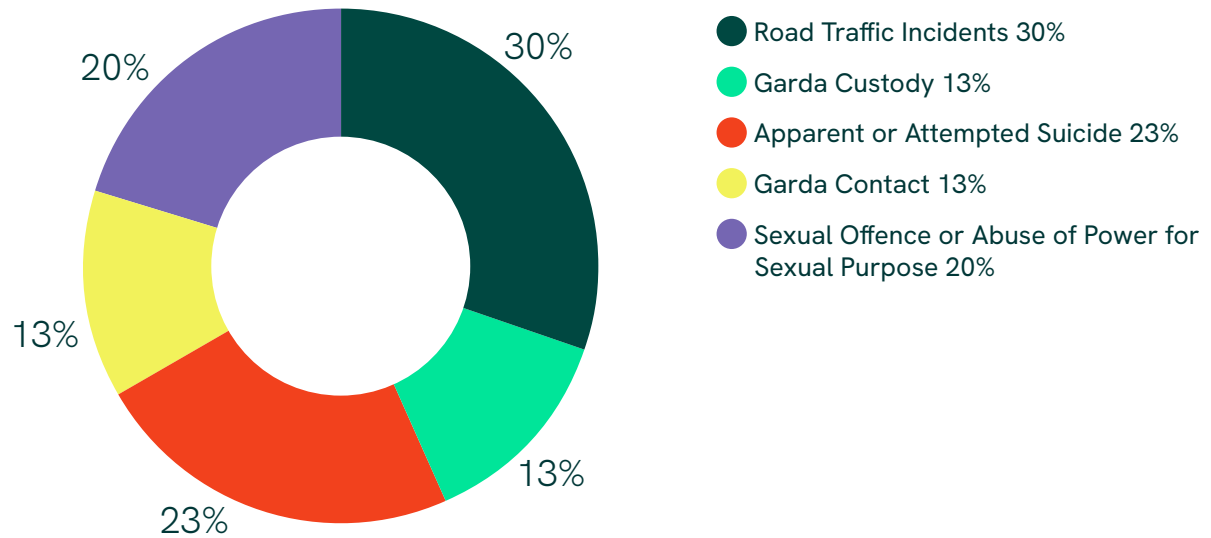
Garda Referrals of Death or Serious Harm Incidents

Fiosrú received and investigated a total of 30 incidents of death and serious harm referred to it from An Garda Síochána in the reporting period. Fiosrú must investigate all such Garda referrals it receives.

Incidents leading to these referrals are separated by Fiosrú into categories that align with those used internationally by other police oversight bodies. Of the 30 referrals received:

- Nine (30%) related to road traffic incidents.
- Four (13%) related to death or serious harm in or following Garda custody.
- Seven (23%) related to apparent or attempted suicide.
- Four (13%) related to death or serious harm following Garda contact.
- Six (20%) related to an alleged sexual offence or the abuse of power for a sexual purpose.

Categories of Death and Serious Harm Referrals



Of the 30 investigations opened by Fiosrú in relation to Garda referrals received in the reporting period, five were concluded with no potentially criminal behaviour or breach of garda discipline identified. The other 25 investigations remained open at the end of the reporting period.

Most commonly, further investigation is considered to be unnecessary as a result of clear evidence such as the result of a post mortem, pathology, toxicology or medical history reports. Beginning in 2025, Fiosrú now publishes a separate annual report on all incidents of death and serious harm referred to it by An Garda Síochána.

Garda Notifications of Incidents of Concern

Fiosrú received 58 notifications of incidents of concern from An Garda Síochána in the reporting period. These notifications are categorised by Fiosrú based on the nature of the allegations contained within them. A single notification can relate to more than one category.

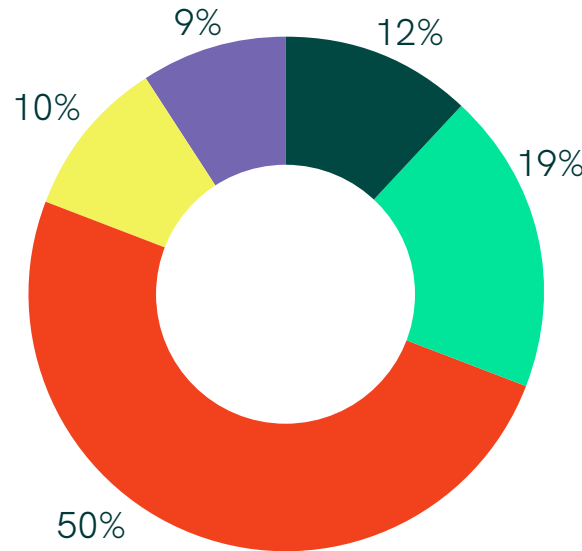
The categories involved in the 58 notifications included: 12 (21%) domestic, sexual and gender-based violence; 9 (16%) driving under the influence of an intoxicant; 7 (12%) use of force; and 6 (11%) corruption.

Also included were three categories each of disclosure of information and provision of false information in court, and one category each of abuse of power for a sexual purpose and abuse of power for gain.

The Police Ombudsman has the discretion to take a range of actions on foot of notifications of incidents of concern, or to decide that no further action is required. Of the 58 notifications of incidents of concern received in 2025, Fiosrú:

- Opened six (10%) investigations, all of which remained ongoing at the end of the reporting period.
- Required the Garda Commissioner to notify Fiosrú of the progress of any investigation led by An Garda Síochána in 29 (50%) notifications.
- Required the Garda Commissioner to notify Fiosrú of the outcome of any investigation led by An Garda Síochána in 11 (19%) notifications.
- Decided to take no further action in seven (12%) notifications.
- A total of five (9%) notifications were awaiting a decision by Fiosrú at the end of the reporting period.

Incidents of Concerns - Fiosrú Actions



- Fiosrú Decided no Further Action Would be Taken 12%
- Fiosrú Requested Notification of Investigation Outcome from Garda Commissioner 19%
- Fiosrú Requested Notification of Investigation Progress from Garda Commissioner 50%
- Fiosrú Commenced Investigation 10%
- Awaiting Decision 9%

Investigations of Matters in the Public Interest

Fiosrú opened two investigations into matters involving gardaí which appeared to the Police Ombudsman to be in the public interest in the reporting period. Fiosrú did not receive any requests or referrals to carry out an investigation from the Garda Commissioner, the Policing and Community Safety Authority or the Minister of Justice, Migration and Home Affairs.

Fiosrú closed 12 investigations into matters in the public interest during the reporting period. Of these, 11 were investigations opened by GSOC under the Garda Síochána Act 2005, and one was opened by Fiosrú under the Policing, Security and Community Safety Act 2024.

Child Protection Referrals to Tusla

During the course of their work handling public complaints or carrying out investigations, Fiosrú's staff may become aware of situations where children may have been harmed or are at risk of being harmed. Under the Children First Act 2015, Fiosrú's Designated Officers (investigators and Child Protection Team members) are "mandated persons". This means that they must make a mandatory referral to Tusla, the Child and Family Agency, if there are reasonable grounds for them to believe that a child has been harmed, is being harmed or is at risk of harm. Non-mandated staff members are required to alert Fiosrú's Designated Liaison Persons of any child protection or welfare issues while fulfilling their official duties. A total of 67 referrals were sent to Tusla in 2025. These were comprised of 30 mandatory referrals and 37 non-mandatory referrals.

Protected Disclosures about An Garda Síochána

The Protected Disclosures Act 2014 (as amended) provides protections to workers who make disclosures of wrongdoing to ensure that they are not subject to penalisation for reporting.

Gardaí, and other workers of An Garda Síochána, can confidentially disclose allegations of wrongdoing in An Garda Síochána to Fiosrú. Fiosrú may also receive reports of wrongdoing relating to An Garda Síochána from the Office of the Protected Disclosures Commissioner, as well from other prescribed persons.

Protected disclosures can include reports concerning a range of wrongdoings, including criminal offences or the endangerment of a person's health or safety. Fiosrú assesses all reports of wrongdoing to establish whether they meet the statutory criteria for a protected disclosure.

The Police Ombudsman may, if it appears to her to be in the public interest, initiate an investigation into a disclosure of wrongdoing relating to An Garda Síochána, under section 206 of the Policing, Security and Community Safety Act 2024.

Fiosrú carried 41 reports of wrongdoing under the Protected Disclosures Act 2014 (as amended) into the reporting period, and received a further 41 during the reporting period.

During the reporting period:

- A total of 35 reports were closed, of which 23 were closed following assessment with no further action taken. This occurs where the report does not meet the protected disclosures criteria and/or an investigation is not considered to be in the public interest.
- Four investigations were discontinued, with further investigation not necessary or reasonably practicable.
- Investigations into 15 protected disclosures were either opened or continued, and these remained ongoing at the end of the reporting period.
- Assessments of 32 protected disclosures were ongoing at the end of the reporting period.
- A total of eight protected disclosures were referred to a more suitable procedure. This may arise where the reporting person does not meet the definition of a worker under the legislation and therefore cannot make a protected disclosure, but may be entitled to make a complaint concerning An Garda Síochána as a member of the public. In such cases, the person will be directed to the Fiosrú complaints process. Referral to a more suitable procedure may also arise where another prescribed body is better placed to address the wrongdoing concerned.

Garda Notifications of Discharge of Firearms

The Garda Commissioner notifies Fiosrú of the discharge of firearms, as well as “less-lethal” devices. An Garda Síochána categorises less lethal devices to include Conductive Energy Devices, commonly known as Tasers, as well as 40mm impact rounds and distraction devices, such as “flash-bangs”. Gardai also notify Fiosrú of incidents where high-volume OC spray (pepper spray) has been used. When a notification is received, Fiosrú examines the circumstances and makes relevant enquiries where necessary, in order to consider whether a Fiosrú investigation is required. From 2 April 2025 to the end of the year, Fiosrú received two notifications of the discharge of a firearm, six where a 40mm impact round was discharged and seven where a high-volume OC spray canister was discharged.

In addition, Fiosrú received a total of 22 notifications of Taser discharges in the reporting period, all related to their usage by specialist members of An Garda Síochána’s regional Armed Support Units and Emergency Response Unit. Fiosrú did not receive any notifications during the reporting period in relation to the discharge of Tasers by uniformed gardaí under the pilot project introduced by An Garda Síochána on 18 December 2025 for some frontline gardaí.

The aim of the provision of these Garda notifications to Fiosrú is to secure the effective implementation of constitutional and human rights of persons affected as per Article 3 (prohibition of torture or cruel or degrading treatment) and, potentially, Article 2 (right to life) of the European Convention on Human Rights (ECHR).

Outcomes of Investigations

Public Complaints

Fiosrú closed a total of 668 complaints, containing 1,050 allegations, in the reporting period.

As a single complaint may contain more than one allegation, it may lead to more than one outcome.

For example, a complaint may give rise to a Fiosrú file being sent to the Office of the Director of Public Prosecutions (DPP) for a possible criminal prosecution and also a report being considered by the Garda Commissioner where there may have been a breach of discipline by a garda. This would result in the complaint outcome being documented as both referred to the DPP and considered by the Garda Commissioner.

The closed complaints led to a total of 674 outcomes in the reporting period, as set out in the table.

These outcomes report on files sent to the DPP only in closed investigations.

The next section of this report documents the total number of investigation files sent to the DPP by Fiosrú in the same period, including both closed investigations and those which remain open pending a decision by the DPP and/or the outcome of court or other proceedings.

Outcomes of Complaints Closed

Outcome of Complaint	Number
Discontinued - further investigation not necessary or reasonably practicable	252
No criminal or conduct issue identified by Fiosrú	142
Investigation considered by An Garda Síochána for potential breach of discipline/behaviour standards	132
Complaint withdrawn	79
Complainant did not engage	45
Referred to DPP - no prosecution directed	22
Referred to DPP - prosecution directed	2

2 April - 31 December 2025

Sanctions Imposed by Garda Commissioner

A total of 132 complaints were closed in the reporting period, where the Garda Commissioner gave formal consideration as to whether a breach of discipline or breach of the Garda Standards of Professional Behaviour Regulations 2025 may have occurred.

Of these, in 84 complaints the garda or gardaí concerned were found not to be in breach of discipline or standards while in 46 complaints breaches were found. This resulted in the Garda Commissioner notifying Fiosrú that 66 sanctions were applied. These were: advice (35); caution (9); warning (4) reduction in pay not exceeding two weeks (18). The sanctions applied are a solely a matter for the Garda Commissioner. In two complaints, the gardaí had since left An Garda Síochána and therefore no action could be taken.

Legal Actions Following Investigations

Fiosrú Investigation Files sent to DPP for Possible Prosecution

Fiosrú sent files to the Office of the Director of Public Prosecutions (DPP) in relation to 61 investigations in the reporting period. Fiosrú sends an investigation file to the DPP when it considers that a criminal offence may have been committed by a garda.

The DPP may issue to Fiosrú a direction to prosecute or a direction not to prosecute. In either case, it notifies Fiosrú. When the DPP issues a direction to prosecute, it makes an application for a summons to bring the accused to court for the offences listed in its direction letter.

Charges can be tried summarily in the District Court (for lesser offences) or on indictment in the Circuit Court (for more serious offences). In relation to certain serious offences, cases can also be tried in the Central Criminal Court.

When the DPP issues a direction that there should be no prosecution in relation to a Fiosrú investigation file, it is Fiosrú's role to inform all relevant parties of the DPP's decision.

DPP Directions to Prosecute

Fiosrú received a total of 67 directions from the DPP in the reporting period, including 15 directions to prosecute gardaí. These directions were in relation to Fiosrú files sent to the DPP in both 2024 and 2025.

The criminal charges in the 15 prosecutions against gardaí directed by the DPP in the reporting period included dangerous driving, dangerous driving causing death, false imprisonment, criminal damage, assault and assault causing harm.

A total of 52 directions not to prosecute were received from the DPP.

Criminal Cases Decided in Court

A total of ten criminal prosecutions brought by the DPP against gardaí arising from Fiosrú's investigations were concluded in court in the reporting period.

Gardaí were convicted in two of the prosecutions. One prosecution was struck out in circumstances where an adult caution was applied. In five prosecutions, the judge applied the Probation of Offenders Act 1907 and in two other prosecutions, a total of three gardai were acquitted.

For those gardaí convicted during the reporting period, the sentences imposed included a fine of €500, an order to pay €10,000 in compensation to an injured party and community service.

The charges brought and the respective sentences imposed in the ten criminal prosecutions decided in court in the reporting period are detailed in Appendices B and C.

At the end of 2025, there were 21 active cases before the courts arising from Fiosrú investigations. These included 19 cases involving 19 gardaí. In a further two cases, three complainants were before the courts for providing false or misleading information to Fiosrú during the course of an investigation.

Non-Party Disclosures

In many complaints under investigation by Fiosrú, there are related criminal proceedings being prosecuted by An Garda Síochána. There is a Protocol between Fiosrú and the DPP called the Non-Party Disclosure of Evidence to the Defence in Criminal Proceedings. This Protocol is available on Fiosrú's website.

Under this protocol, Fiosrú sends a file to the DPP with all investigative material not obtained directly from the complainant when it becomes aware that the complainant (or an associated person) is being prosecuted by An Garda Síochána. This ensures that the DPP can comply with her disclosure obligations and that all relevant material is disclosed to the defence in order that an accused receives a fair trial. Fiosrú made a total of 74 non-party disclosures to the DPP in the reporting period.



Case Studies

The following case studies are summaries of real complaints and investigations dealt with by Fiosrú (and formerly GSOC). These cases have been selected because they highlight key patterns and themes we see in our work.

Garda given community service for street assault on teenage boy

Incident

A 17-year-old boy complained about an assault which took place outside a maternity hospital while his partner was in labour. The complainant alleged that he was stopped and searched by gardaí with one garda seizing his mobile phone and throwing it into a puddle before twice filling a disposable cup with dirty puddle water and pouring it over his trousers.

Investigation

Fiosrú investigators reviewed CCTV footage of the incident that clearly showed what the complainant described. During an interview under caution, the garda declined to answer any questions.

Outcome

Fiosrú sent an investigation file to the Office of the Director of Public Prosecutions (DPP). The DPP directed prosecution of the garda for assault and criminal damage. The garda pleaded guilty and was sentenced to four months imprisonment and was sentenced to four months imprisonment for assault, with two months suspended. The sentence was reduced on appeal to 60 hours community service in lieu of imprisonment and an order to pay compensation to the complainant.

Off-duty garda sanctioned for drunken assault on teenage girl

Incident

A complaint was made to Fiosrú on behalf of a 17-year-old girl, alleging that an off-duty male garda behaved in an inappropriate manner towards her when he visited her family home in an inebriated state. The complainant called for help from family members who were in the house and the off-duty garda was taken to his home.

Investigation

Fiosrú investigators took a statement from the complainant in her home, with a parent present, and undertook a number of investigative inquiries including CCTV trawls and the recording of witness statements. The garda did not engage with the investigation.

Outcome

Fiosrú sent a recommendation to the Garda Commissioner for disciplinary proceedings for behaviour likely to bring discredit to An Garda Síochána. An Garda Síochána found the garda to be in breach of discipline and imposed the maximum financial penalty.

Garda's pay deducted over neglect of duty in car pursuit accident

Incident

Fiosrú received a referral of an incident of death or serious harm from the Garda Commissioner. The incident involved a Garda vehicle pursuing another vehicle. The pursued vehicle collided with another, unrelated vehicle. Two drivers of the pursued vehicle sustained injuries, and a 12-year-old child passenger of the unrelated vehicle sustained serious injuries.

Investigation

Fiosrú investigators attended the scene of the collision and liaised with a forensic collision specialist. They inspected the Garda vehicle, took accounts from those involved in the incident and collected CCTV footage.

Outcome

Fiosrú found that the garda driver had not obtained the required real-time authorisation to begin the pursuit, and did not follow the appropriate training and instructions for a pursuit. The garda did not have the required training level for the actions undertaken, such as exceeding speed limits, not following traffic regulations and the use of emergency lights and sirens. The investigation found the garda may have been in breach of Garda discipline for a neglect of duty. Fiosrú recommended disciplinary proceedings to the Garda Commissioner resulting in the garda being deducted one day's pay and receiving a warning.

Inadmissible complaint overturned and sent for Garda resolution

Incident

A member of the public complained that gardaí had seized a number of documents during a road traffic stop and had not returned them. The complainant stated that in a court hearing a judge had confirmed that the documents should not have been seized and should be returned.

Investigation

Fiosrú asked the complainant for further information during the complaints handling process, but they did not respond.

Review

Fiosrú determined that the complaint was inadmissible as it lacked sufficient information and it was therefore not reasonably practicable to take further action. The complainant requested a review of this decision.

Outcome

Upon review, Fiosrú overturned its original decision and found that the complaint was admissible as it may have constituted a neglect of duty. As the complaint was considered to be a performance management issue, it was sent by Fiosrú to An Garda Síochána for resolution.

Off-duty garda pleaded guilty to late night assault captured on CCTV

Incident

Fiosrú received information of an incident from An Garda Síochána and decided to open an investigation into the matter in the public interest. The incident related to a physical altercation between an off-duty garda and a member of the public in a fast-food takeaway following a night out. When gardaí arrived on the scene, the off-duty garda reported that he had been assaulted. The member of the public was arrested for public order offences while protesting his innocence.

The incident was investigated by gardaí, who obtained CCTV footage which showed that the off-duty garda had in fact assaulted the member of the public. On foot of a Garda referral, Fiosrú opened an investigation into the incident.

Investigation

As part of Fiosrú's investigation, its Digital Investigations Unit removed background noise from the CCTV footage. This allowed investigators to hear that the member of the public was actively trying to de-escalate the situation.

Outcome

Fiosrú sent an investigation file to the Office of the Director of Public Prosecutions (DPP). The DPP directed that the garda be prosecuted for assault. The garda resigned from An Garda Síochána and pleaded guilty to the offence. The garda was directed by a judge to pay €250 to the court poor box and section 1(1) of the Probation of Offenders Act 1907 was applied which resulted in no formal conviction.

No prosecution against garda accused of assault of man in custody

Incident

The complainant alleged that they sustained a head injury that required staples from a fall in a Garda station while in custody. The complainant had been intoxicated and was being escorted by a garda at the time of the fall. Afterwards, the complainant was taken to hospital.

Investigation

Fiosrú investigators reviewed CCTV footage from the Garda station, took witness statements from gardaí, obtained medical records and injury photographs and interviewed the garda under caution. The CCTV footage showed the garda escorting the complainant through the Garda station with the complainant unsteady and struggling to stand. The footage showed that the garda guided the complainant backwards through a doorway and the complainant fell twice.

Outcome

Fiosrú sent an investigation file to the Office of the Director of Public Prosecutions (DPP). The DPP directed no prosecution.

Garda acquitted following complaint alleging excessive use of force

Incident

Fiosrú received a complaint from a member of the public alleging an excessive use of force during an arrest. The complainant stated that they were at a fast-food restaurant when gardaí asked them to leave. A short while later, the complainant returned to the restaurant to purchase more food. The complainant alleges that gardaí proceeded to assault him while arresting him for public order offences.

Investigation

Fiosrú investigators interviewed the complainant and the two gardaí who conducted the arrest. The investigators also obtained witness reports from other gardaí and people present during the incident. A friend of the complainant captured the incident on their phone and the investigators were able to collect and review this footage, as well as CCTV footage from the restaurant and the Garda station. PULSE records, injury photographs and Garda notebook entries were also collected and reviewed.

Outcome

Fiosrú sent an investigation file to the Office of the Director of Public Prosecutions (DPP). The DPP directed that one garda be prosecuted for assault causing harm. In court, the garda was acquitted of this offence.

Off-duty garda fined after pleading guilty to careless driving'

Incident

Fiosrú received a Garda referral about a road traffic collision involving an off-duty garda who was overtaking a vehicle when they collided head-on with another vehicle. The garda was seriously injured. The passengers in the other vehicle, including a 13-year-old child, were taken to hospital but were not injured.

Investigation

Fiosrú investigators interviewed a witness and one of the passengers of the other vehicle. The investigators also recorded reports from Garda witnesses who attended the scene and obtained medical evidence. The garda was interviewed by Fiosrú under caution.

Outcome

Fiosrú sent an investigation file to the Office of the Director of Public Prosecutions (DPP). The DPP directed the prosecution of the garda for dangerous driving. The garda pleaded guilty to the lesser offence of careless driving, which was accepted by the DPP. The judge imposed a €500 fine.

Garda sentenced to prison for assault on teen male

Incident

Fiosrú received a Garda referral about an incident which resulted in serious injury to a 17-year-old boy. During the arrest of the teenager in a city centre location, the garda flipped him upside down while he was handcuffed. The boy was brought to a Garda station where he was examined by a doctor before being transferred to a hospital and treated for a fractured skull and a brain bleed.

Investigation

Fiosrú investigators examined the scene of the incident and recorded a statement from the teenage boy. At the time, the boy had no recollection of the incident due to his injuries. Fiosrú investigators collected and analysed CCTV footage of the incident and the Garda station, as well as footage available on social media. Fiosrú issued a witness appeal which received a strong response, with witnesses providing statements and, later, evidence in court. The garda was interviewed under caution by Fiosrú investigators. A number of Garda witnesses were also interviewed.

Outcome

Fiosrú sent an investigation file to the Office of the Director of Public Prosecutions (DPP). The DPP directed a prosecution of the garda for two counts of assault causing harm. The garda was found guilty by a jury of both counts of assault causing harm and sentenced to three years in prison, with two years suspended.

Governance and Finance

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Governance Structure

Fiosrú, Office of the Police Ombudsman, was established on 2 April 2025 under the Policing, Security and Community Safety Act 2024 (PSCS Act). The Act provides for the continuation of the Garda Síochána Ombudsman Commission as Fiosrú, with a new leadership structure. The functions of Fiosrú are set out in section 173 of the PSCS Act.

The Police Ombudsman and Deputy Police Ombudsman

The Police Ombudsman and Deputy Police Ombudsman are appointed by the President of Ireland, following an open competition and a resolution of both Houses of the Oireachtas. Both office holders are independent in the performance of their statutory functions and account to the Oireachtas.

The Deputy Police Ombudsman may perform the functions of the Police Ombudsman during any period when the Police Ombudsman is unable to perform her functions. In practice, this is largely through absence.

Both Police Ombudsman and Deputy Police Ombudsman have an executive function to deliver on the statutory functions of Fiosrú under the PSCS Act.

The Chief Executive Officer

The Chief Executive Officer (CEO) is the Accounting Officer, accountable to the Dáil Committee of Public Accounts in relation to the appropriation accounts of the Office of the Police Ombudsman for the purposes of the Comptroller and Auditor General Act 1866 to 1998.

The CEO is responsible for the implementation of the policies and decisions of the Police Ombudsman and controlling generally the staff, administration and business of Fiosrú. The CEO may also be assigned to perform other functions as may be determined by the Police Ombudsman or as may be authorised under the PSCS Act.

Fiosrú consists of five departments under the broad areas of operations and administration. Its governance structure is illustrated below.

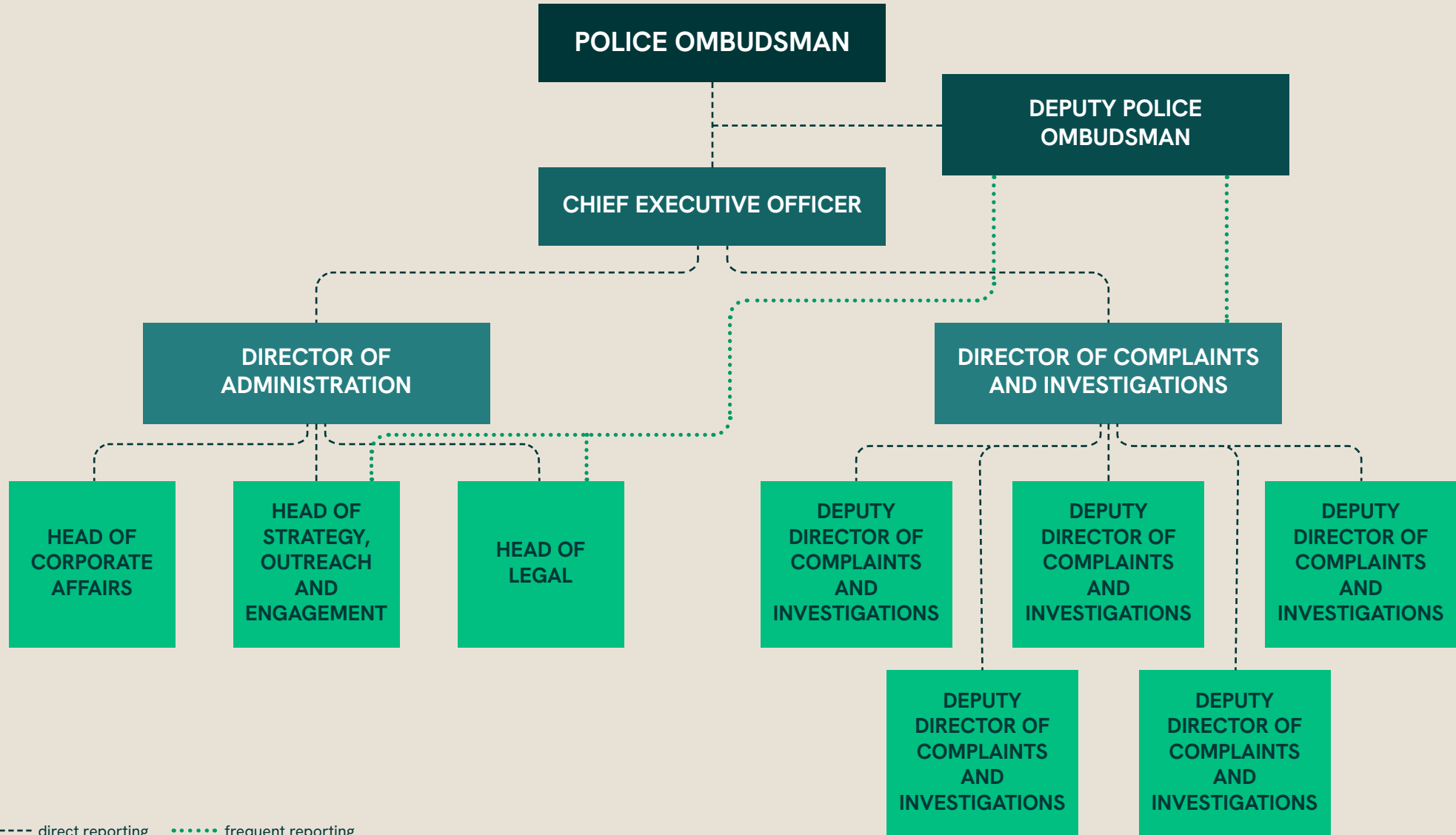
Governance Framework

Fiosrú is committed to achieving the highest possible standards of corporate governance. In 2025, Fiosrú continued to develop and implement our core corporate governance functions and policies in line with the Code of Practice for the Governance of State Bodies as well as other statutory functions.

Fiosrú is required by its founding statute to prepare a Governance Framework. This framework was developed during 2025. The document is intended to demonstrate the public commitment by the organisation to the governance arrangements put in place to ensure that we meet our statutory obligations while acting in the public interest at all times.

Fiosrú's Governance Framework will be regularly reviewed to ensure it is effective and up to date. It will also be subject to periodic review by the Fiosrú Executive Board and the Audit and Risk Committee. The Governance Framework is available on Fiosrú's website.

Governance Structure of Fiosrú, Office of the Police Ombudsman



Fiosrú Executive Board

Fiosrú has a unique governance arrangement under the Policing, Security and Community Safety Act 2024. The Police Ombudsman and Deputy Police Ombudsman are office holders, appointed by the President and accounting to the Oireachtas. At the same time, they both have executive functions. The CEO and Deputy report to the Police Ombudsman. In the absence of the Police Ombudsman the reporting relationship for the CEO is to the Deputy Police Ombudsman. To accommodate this arrangement and in the absence of a board, we refer to the Fiosrú Executive Board.

Meetings of Fiosrú Executive Board

The Fiosrú Executive Board held four meetings during the nine-month reporting period to discharge its governance and operational duties.

Meetings of the Fiosrú Executive Board 2 April - 31 December 2025

Name	Position	No. of meetings attended
Emily Logan	Police Ombudsman	4 (appointed 2 April)
Brian Doherty	Deputy Police Ombudsman	3 (appointed 15 September)
Sheila McClelland	Chief Executive Officer	4

Senior Leadership Team

The Senior Leadership Team (SLT) ensures delivery on the organisation’s strategy through effective governance, management structures, culture and the appropriate use of the organisation’s resources leading to the delivery of its legislative remit. It meets on a fortnightly basis and includes the CEO and staff at Principal Officer or Director level. During 2025, the SLT comprised:

- Sheila McClelland, Chief Executive Officer
- Jon Leeman, Interim Director of Complaints and Investigations
- Pauline Byrne, Deputy Director of Complaints and Investigations
- Garrett Croke, Deputy Director of Complaints and Investigations
- Edel Gilligan, Head of Legal
- Richard Gomm, Deputy Director of Complaints and Investigations
- David Grant, Deputy Director of Complaints and Investigations
- Nuala Haughey, Head of Strategy, Outreach and Engagement
- Peter Hogan, Deputy Director of Administration
- Darren Wright, Deputy Director of Complaints and Investigations

Corporate Governance

Audit and Risk Committee

The Audit and Risk Committee is part of Fiosrú’s control environment, and is tasked with providing independent advice and guidance to the Accounting Officer and Police Ombudsman regarding the suitability and robustness of Fiosrú’s internal controls, internal audits, risk management and governance systems and procedures.

The Audit and Risk Committee operates under a written charter agreed with the Accounting Officer. The Committee’s roles and responsibilities are set out in the Audit and Risk Committee Charter, which is available on the Fiosrú website.

Audit and Risk Committee Members

Audit and Risk Committee members are appointed by Fiosrú’s Chief Executive Officer. The Committee comprises an independent Chair, the Deputy Police Ombudsman and three external members. The members are:

- Paul Dempsey – Chair (external member);
- Fiosrú Deputy Ombudsman, Brian Doherty (internal member);
- Ray Dolan (external member);
- Michele Larmour (external member);
- Tom O’Regan (external member).

The Committee met three times in the reporting period on the following dates:

- 23 June 2025
- 29 September 2025
- 7 December 2025

Committee meetings may include invited members of the Fiosrú Executive Board and staff. The Committee’s minutes and Annual Report 2025 are available on Fiosrú’s website.

Quality Management

Following the commencement of the PSCS Act and the establishment of Fiosrú, work has progressed on quality management and compliance. Fiosrú is committed to putting in place frameworks and structures to ensure the organisation meets its statutory and governance obligations and that service users receive a quality interaction.

Risk Management

Fiosrú has implemented a risk management system which allowed the organisation to identify and report key risks arising in 2025 and to undertake management actions to address and mitigate these.

The risk management process includes:

- A Risk Management Policy which sets out the processes for the identification, assessment, management and mitigation of risks in the organisation;
- A Risk Register which contains details of risks and their mitigation and which is kept up to date on an ongoing basis. This register identifies specific risks, details the controls and actions needed to mitigate those risks and assigns responsibility for the mitigation and operation of controls;
- A Chief Risk Officer to oversee the management of risk and keep the Chief Executive Officer and the Police Ombudsman informed of high-level risks and their mitigations;
- A Risk Monitoring Group, responsible for ensuring that the Risk Management system is subject to ongoing review, in conjunction with the Senior Management Team and the Chief Risk Officer; and
- An Audit and Risk Committee to oversee the management of risk and internal controls in the organisation and to advise the Chief Executive Officer, Accounting Officer and Police Ombudsman in relation to matters of audit, governance and risk.

The development of Fiosrú’s risk management system is continuing at an operational level, with the aim of progressing to the next level of maturity. This will involve aligning its risk management processes with the new Fiosrú Strategy Statement and business plans, and embedding the system across the organisation.

ICT Governance

In the pursuit of Fiosrú’s objectives and statutory functions, ICT governance forms a crucial component of assurance arrangements within the organisation. Fiosrú follows the Connecting Government 2030 ICT Strategy issued by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. It uses this to inform ICT governance in the organisation. In addition, public spending rules, government circulars and internal ICT usage policy documents contribute to ICT governance arrangements within Fiosrú.

Cyber Security

Fiosrú has a Cyber Security Strategy which provides a programme for the enhancement of cyber security maturity in the organisation. This strategy improves analysis and management of Fiosrú’s ICT environment, enhances ICT security controls and supports a culture of security awareness throughout the organisation. This strategy equips Fiosrú with the ability to anticipate, withstand, respond to and recover from cyber threats, ensuring continuity of its critical functions and maintaining public trust.

In delivering this strategy, Fiosrú’s cyber security position will be enhanced through the implementation of risk-informed, proportionate controls, that balance costs and benefit. These controls will enhance the protection of the organisation’s estate and provide a structure for appropriately securing future technological initiatives.

To ensure a best practice approach, the organisation’s information security management system will be aligned with globally recognised frameworks and the EU NIS2 Directive.

Strategy Statement

Under the Policing, Security and Community Safety Act 2024, Fiosrú is required to prepare and submit to the Minister a three-year strategy statement as soon as practicable after establishment day. In June 2025, Fiosrú published its draft Strategy Statement 2026-2028 for public consultation. The development of the draft was informed by our legislative objectives and mandate. It reflected extensive engagement with a broad range of stakeholders and staff. The Strategy Statement was designed to help the organisation prepare strategically for the opportunities and challenges ahead and to support the delivery of Fiosrú’s statutory functions. Progress on implementation of the Strategy Statement will be reported in Fiosrú’s Annual Reports which are laid before the Houses of the Oireachtas.

Protected Disclosures - Internal

Fiosrú is committed to supporting staff who wish to make a disclosure under the Protected Disclosures Act, 2014 (as amended). Fiosrú’s Internal Protected Disclosures Policy is available on our website. No internal protected disclosures were made to the Fiosrú in the period 1 April to 31 December 2025.

As a public body, Fiosrú is required under section 22 of the Protected Disclosures Act 2014 to publish an annual report with information on the number of protected disclosures made to it in the preceding year, and the action taken in response to any such protected disclosures.

Information Requests

Fiosrú’s Data Protection and Governance unit deals with requests for information made under the Data Protection Act 2018 and the Freedom of Information Act 2014. The unit is responsible for:

- ensuring data protection and Freedom of Information (FOI) requests are responded to within the required time limits;
- promoting awareness of data protection, FOI and privacy matters within Fiosrú;
- providing data protection advice to staff;
- ensuring that Fiosrú adheres to its statutory obligations;
- preparing submissions in response to parliamentary questions.

A total of 39 FOI requests were received by Fiosrú in the reporting period. Most requests were for information held in Fiosrú case files. As records contained within investigation or complaint files are not covered by the FOI Act, these requests were refused. Four FOI requests were granted and nine were part-granted. Most of the FOI requests were received from members of the public (14). A further 13 FOI requests were received from complainants. Requests were also made by journalists, gardaí, solicitors and a business/interest group.

Fiosrú received four requests for internal reviews into decisions relating to a refusal to provide access to records contained in investigation or complaint files. No FOI requests made to Fiosrú were referred to the Office of the Information Commissioner (OIC).

Fiosrú received 97 data requests in the reporting period. In addition to this, the Data Protection and Governance unit dealt with 17 data advice queries from colleagues in Fiosrú.

Separately, Fiosrú dealt with two requests for information from the Department of Justice, Home Affairs and Migration, two representations from members of the House of the Oireachtas and 54 submissions in response to parliamentary questions.

Requests for information from journalists, outside of the FOI process, are dealt with by Fiosrú’s Communications Unit which provides a 24-hour a-day on-call service. The unit responded to 153 queries received from the media in the reporting period.

Information requests	Number
Requests under the Freedom of Information Act 2014	39
Requests under the Data Protection Act 2018	97
Information requests from Department of Justice, Home Affairs and Migration	2
Submissions in response to Parliamentary Questions	54
Representations from members of the Oireachtas	2
Media enquiries	139

Information for Oireachtas Members

In accordance with the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, Circular 25 of 2016, Fiosrú has a dedicated mailbox to receive information queries from Oireachtas members and to receive feedback.

Energy Efficiency

Fiosrú's journey towards greater sustainability continued in 2025. Since the benchmark year of 2008, Fiosrú has seen a 63% reduction in energy consumption and a 62% reduction in carbon emissions. In April 2025, this progress was recognised with Fiosrú awarded an Optimising Power @ Work Progress Award from the Office of Public Works in recognition of the organisation passing the 60% energy-saving milestone.

Staff Green Team

In 2025, Fiosrú's staff Green Team expanded its membership and renewed its focus on staff engagement and sustainability initiatives. Recognising that culture plays a vital role in delivering lasting change, the Green Team placed people, participation, and shared responsibility at the centre of its programme for the year.

Green Team activities included out an out-of-hours energy check and audit which raised awareness of energy use during evenings and weekends and demonstrated how small changes in behaviour can lead to significant savings. To mark Earth Hour in March, staff were surveyed on their habits around switching off lights and equipment. The results informed Fiosrú's ongoing efforts to make energy efficiency a shared, visible, and everyday priority across the organisation. A Stepping Up Together campaign led to a sustained increase in staff using stairs in Fiosrú's four storey Dublin office, with the combined benefits of increased fitness and reduced electricity consumption.

Irish Language

The Official Languages (Amendment) Act 2021 came into operation on 13 March 2023 with a number of enhancements regarding the use of the Irish language in public bodies. Fiosrú is a public body for the purposes of the statutes, under the Official Languages Act 2003 (Public Bodies) Regulations 2019.

Actions that Fiosrú has taken to provide our services through Irish include:

- Complaints staff can deal with telephone inquiries in Irish.
- Correspondence received in Irish from complaints and gardaí is responded to in Irish.
- Fiosrú's complaints form is available on its website in Irish.
- Irish language versions of corporate reports are published, including Annual Reports and Strategy Statements.

Human Rights

Fiosrú is committed to the delivery of a service for all that eliminates discrimination, promotes equality of opportunity and protects the human rights of all staff and the people to whom the services is provided. This is known as the Public Sector Equality and Human Rights Duty and it is a legal obligation contained section 42 of the Irish Human Rights and Equality Act 2014.

In order to embed a robust human rights and equality culture across the organisation, Fiosrú aims to ensure that the fundamental rights of all those we engage with are protected, and that our decision-making processes remain fair, balanced, and carefully considered.

To support this commitment, Fiosrú in 2025 collaborated with human rights experts to develop a dedicated Human Rights Framework and screening tool for use by all staff in all of their functions. At the end of 2025, work on these resources was ongoing. This initiative will form a cornerstone of our future work and daily practice. It will also inform staff training.

Additional staff training on the Optional Protocol to the UN Convention against Torture (OPCAT) also continued in 2025, complementing the Policing and Human Rights module offered at NFQ Level 9 through the University of Limerick, to all staff.

Funding and Administration

Following commencement of the Policing, Security and Community Safety Act 2024 on 2 April 2025, Fiosrú - Vote 46 was established. In 2025, Fiosrú was funded directly by the Exchequer as part of the annual allocation of Voted Expenditure for Vote 46. The Chief Executive Officer is the Accounting Officer for Fiosrú's Vote and, in that capacity, is accountable to the Oireachtas in respect of all funds voted to Fiosrú for the provision of services.

2025 Expenditure

The following table represents the total expenditure for Fiosrú in the year 2025, reflecting Fiosrú's obligation to prepare financial information for a 12-month period from 1 January to 31 December 2025. Fiosrú was established on 2 April 2025. Expenditure incurred for GSOC for the period of 1 January to 1 April 2025 from the Department of Justice Vote were reimbursed to the Department of Justice Vote from the Fiosrú Vote in 2025. These figures are subject to audit by the Office of the Comptroller and Auditor General. Gross expenditure for Fiosrú for 2025 amounted to €19,260 million. €13,231 million of this related to pay which represents 69% of the total expenditure for 2025. The remaining €6,029 million, which represents 31% of the total expenditure for 2025, related to non-pay expenditure.

Fiosrú Expenditure

Category	Expenditure Subhead	2025 Expenditure €000
Pay	i - Salaries, wages & allowances	13,231
Non-Pay	ii - Travel & Subsistence	167
	iii - Training & Development	379
	iv - Operational, services, supplies and sundry equipment	1657
	v- Digital capital investment and IT expenses	1603
	vi - Premises Expenses	2223
	vii - Policy reviews, consultancy services and research	-
	Total	

1 January 2025 - 31 December 2025

Legal Costs

The table below provides a breakdown of payments and costs in 2025 relating to legal proceedings and settlements.

Payments/costs paid by Fiosrú in the year			
	Claims by		Total
	Employees	Members of the public	2025
Number of cases	-	46	46
	€	€	€
Fiosrú's own legal costs	-	266,733	266,733
Payments by/ on behalf of Fiosrú			
Compensation	-	-	-
Legal costs	-	28,376	28,376
2025 Total	-	295,109	295,109

1 January 2025 - 31 December 2025

Fees, Salaries and Expenses

Employees of Fiosrú are remunerated in accordance with the civil service salary scales appropriate to their grade and service. The total payroll cost for Fiosrú in 2025 was €13,231 million. Fiosrú's staff complement at the 1 January 2025 was 172, this increased to 183 at 31 December 2025.

Employee Benefits

The number of employees whose total benefits fell within each of the below pay bands. Employee benefits include salary, allowances, overtime and employer pension costs but exclude employer PRSI.

Pay Bands €		Number of Employees
From	To	2025
€20,000	- €59,999	83
€60,000	- €69,999	23
€70,000	- €79,999	34
€80,000	- €89,999	14
€90,000	- €99,999	12
€100,000	- €109,999	7
€110,000	- €119,999	2
€120,000	- €129,999	5
€130,000	- €139,999	-
€140,000	- €149,999	-
€150,000	- €159,999	-
€160,000	- €169,999	1
€170,000	- €179,999	-
€180,000	- €189,999	-
€190,000	- €199,999	-
€200,000	- €209,999	1

Prompt Payment of Accounts Act 1997

Fiosrú fully complies with the terms of the Prompt Payments of Accounts Act 1997. Fiosrú 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 2025, one invoice incurred late payment penalties. The total penalties paid during 2025 resulting from late payments amounted to €40.08 (made up of €0.08 in interest and €40 in compensation).

Organisational Development and Outreach

Developing our People

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Connecting and Engaging

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Developing our People

A key part of Fiosrú’s strategy is to ensure Fiosrú staff have the culture, confidence and capability to deliver high quality independent policing oversight. We do this by making sure to provide enough time and financial resources to allow our staff to engage in formal and informal learning and development activities. Through staff’s investment in these activities, supported by the organisation and its leaders, we aim to ensure staff can meet Fiosrú’s needs today and into the future, while also enabling staff to progress their careers.

In this reporting period, a wide range of formal learning activities were organised. The total time our people spent on learning and development activities in the reporting period was 1,120 days. This is a 30% increase compared to the same period in 2024, continuing a year-on-year increase since 2023. The number of distinct sessions organised during the period was 207, a 18% increase compared to the same period in 2024.

Providing learning and development opportunities across the areas of Investigations, Casework and Administration involves a wide range of role-specific and leadership domains.



Investigators’ Induction and Mentoring Supports

A critical part of providing a consistent and effective service is ensuring those staff who conduct investigations, called Designated Officers (DOs), are provided with a thorough grounding in their role from the beginning. During 2025 we developed and launched our 6-month induction programme for all new Assistant DOs and DOs. It was internally designed to provide those new to their role with the knowledge, skills and confidence they need to perform in their role. The positive feedback we have received from internally promoted participants and new joiners reflects the collaborative nature and support of the many internal mentors and subject matter experts involved.

Recruitment

Recruitment continued to be a key focus for Fiosrú in 2025, to fill both vacancies and newly created roles. A total of 28 new staff members were recruited in the reporting period. A large number of internal competitions were conducted to provide promotional opportunities to existing staff. Fiosrú also conducted its first Open Competition under its own licence in 2025.

As of 31 December 2025, Fiosrú employed a total of 183 staff members, reflecting an increase of 12 individuals compared to the end of 2024.



Police Ombudsman Emily Logan presenting to Fiosrú staff in University of Limerick.

Key Initiatives and Achievements

Through a series of strategic initiatives in the reporting period, Learning and Development played a key role in embedding our values, strengthening leadership, and enhancing employee capability, engagement and wellbeing. We co-designed a significant programme of work with the Institute of Public Administration, based on our priority areas within the Civil Service Capability Framework. The initiatives included:

Unique Postgraduate Certificate in Law Enforcement Oversight

To create a consistent and strengthened understanding of Fiosrú's role amongst our staff, Fiosrú has partnered with University of Limerick to create a unique Postgraduate Certificate in Law Enforcement Oversight. Topics include human rights laws and standards as well as police powers and the laws and procedures related to criminal investigations in law enforcement oversight. We expect that through this programme the public can have greater trust in our competence and the services we provide. The bespoke programme can be taken in its entirety over two years, or else as individual modules, depending on the individual's role. The programme began in 2025 with participation from a total of 50 staff from all parts of our organisation. The programme was established following an open competition.

Leadership Development Bespoke Programmes

We recognise the importance of leadership to our organisation. To equip us for today's challenges and prepare us for the future, we are building that leadership capability at many levels. During 2025, we started a programme of leadership development with our Senior Leadership Team (SLT). This consisted of individual and team diagnostics and debriefs, including the identification of priority areas for the SLT. A series of workshops to focus on three priorities is planned for 2026. At Higher Executive Officer / Designated Officer level, we have co-designed a leadership programme with the Institute of Public Administration. This programme consists of 4 course days held over a 3-month period. It is based on those areas within the Civil Service Capability Framework which are of highest priority for Fiosrú. Two cohorts completed the programme during 2025, with more cohorts planned for 2026. Plans are in place for leadership and personal development initiatives for other levels within the organisation in 2026.

UK College of Policing Senior Investigators Course

To advance the investigative techniques, strategic management, and complex decision-making under pressure amongst our Senior Designated Officers (SDOs), we identified a Senior Investigating Officer Development Programme as providing the development needed to meet the standards we expect from our SDOs. This is delivered under the auspices of the UK College of Policing. A total of eight of our SDOs completed this 4-week programme during the reporting period. We have now established this programme as part of the future development pathway for all new and newly promoted SDOs.

A wide range of other formal learning activities took place during the reporting period, all aligned to the needs of the organisation, teams and individuals as identified at the start of the year. A responsive and flexible organisation, we adjusted our programming to cater for specific needs which arose during the year.

Connecting and Engaging

Fiosrú actively engages with key stakeholders to raise awareness of our activities and services and to learn and gain feedback about expectations and experiences. Fiosrú expanded its stakeholder engagement - both at home and abroad - over the course of this reporting period in 2025.

One month into its operation in May 2025, Fiosrú delivered a briefing to Oireachtas members in Leinster House, with the Police Ombudsman outlining Fiosrú's mandate and the key provisions in its founding statute, the Policing, Security and Community Safety Act 2024.

In October, the Police Ombudsman delivered a key note speech to an audience at Dublin's International Disputes Week, an annual event organised by the government's Ireland for Law initiative to promote Irish law and legal services on the global stage.

In October, Fiosrú welcomed Garda Commissioner Justin Kelly to Fiosrú's head office in Dublin. The visit was an opportunity to discuss oversight priorities and foster new working relationships.

Fiosrú as an independent agency is represented by Deputy Police Ombudsman Brian Doherty at quarterly meetings held by the Irish Human Rights and Equality Commission (IHREC) in respect of the Optional Protocol to the UN Convention Against Torture (OPCAT).

Fiosrú's engagement with Garda representative bodies during the year included attendance at a seminar organised by the Association of Garda Sergeants and Inspectors in October when Deputy Police Ombudsman Brian Doherty delivered a presentation on the work of Fiosrú and its new statutory powers and mandate.

Throughout the year, Fiosrú staff attended meetings of the Justice Sector Victim Liaison Officers Network.



Police Ombudsman Emily Logan was joined by Deputy Police Ombudsman Brian Doherty and CEO Sheila McClelland in welcoming Garda Commissioner Justin Kelly to Fiosrú's head office in Dublin in October.



Police Ombudsman Emily Logan and former President Michael D. Higgins. Following an open competition and resolutions of both Houses of the Oireachtas, President Higgins appointed Emily Logan as Police Ombudsman on 2 April 2025.

International Engagement

Fiosrú's programme of international engagement is led by the Police Ombudsman and involves collaboration and sharing of best practice in the EU and globally.

Professional membership organisations which Fiosrú is involved in include the Network of European Integrity and Whistleblowing Authorities (NEIWA); the Independent Police Complaints Authorities Network (IPCAN) and European Partners Against Corruption (EPAC).

Numerous colleagues took the opportunity to raise awareness of Fiosrú's work during the year, speaking at high profile conferences. In November, Deputy Police Ombudsman Brian Doherty addressed the 24th annual conference of EPAC/EACN in the Hague. EPAC - European Partners against Corruption - is an independent, informal network which brings together more than 70 anti-corruption authorities and police oversight bodies from Council of Europe member countries. EACN - European Contact-Point Network Against Corruption - is a formal network of over 50 anti-corruption authorities from across European Union member states.

In December, Police Ombudsman Emily Logan and Deputy Police Ombudsman Brian Doherty took part in a seminar on children and young people in policing organised by the Independent Police Complaints Authorities' Network (IPCAN). During their visit, the Police Ombudsman and Deputy Police Ombudsman also met with the Irish Ambassador to France, Mr Niall Burgess, to brief him on Fiosrú's work.

Fiosrú is also a member of the all-Ireland Ombudsman Association. In June, the Police Ombudsman, CEO and senior staff attended a conference in Belfast organised by the Ombudsman Association.



In December, Police Ombudsman Emily Logan and Deputy Police Ombudsman Brian Doherty pictured with Niall Burgess, the Irish Ambassador to France, in Paris.



In November, Police Ombudsman Emily Logan met Gunda Wössner, 2nd Vice-President of the European Committee for the Prevention of Torture and Inhuman or Degrading Treatment or Punishment (CPT).



In November, Deputy Police Ombudsman Brian Doherty and Deputy Directors of Operations Gary Croke (right) and Dave Grant (left) attended the 24th Annual Professional Conference of EPAC/EACN in the Hague.



In October, Police Ombudsman Emily Logan gave the keynote speech at Dublin International Disputes Week annual conference in Dublin. Police Ombudsman Emily Logan with speakers including the chair of the Bar of Ireland, Seán Guerin SC (centre).

Inaugural Fiosrú Research Report

In December, Fiosrú launched its inaugural research report, Incidents of Death and Serious Harm 2024. The report documented incidents involving contact with gardaí where a member of the public died or was seriously injured. All such incidents are investigated by Fiosrú following their referral by An Garda Síochána.

Fiosrú received 37 Garda referrals of serious incidents in 2024, involving the death of 21 people with a further 21 people sustaining injuries. These incidents require rapid response of Fiosrú's on-call investigative teams countrywide, and also often its family liaison specialists. The report raised questions about the capacity of gardaí to respond to these incidents and also whether An Garda Síochána is the most appropriate public service response in all circumstances for people who are vulnerable or in crisis.

The launch was widely covered by RTÉ television and radio, Virgin Media, Newstalk radio, and national newspapers.

In the Media

Fiosrú prioritises clear and regular engagement with national and regional media - these are important channels for the organisation to communicate with members of the public and key stakeholders about our work and its impact.



Police Ombudsman Emily Logan speaks with broadcast journalists at the launch of Fiosrú's inaugural research report on Incidents of Death and Serious Harm 2024 in December.

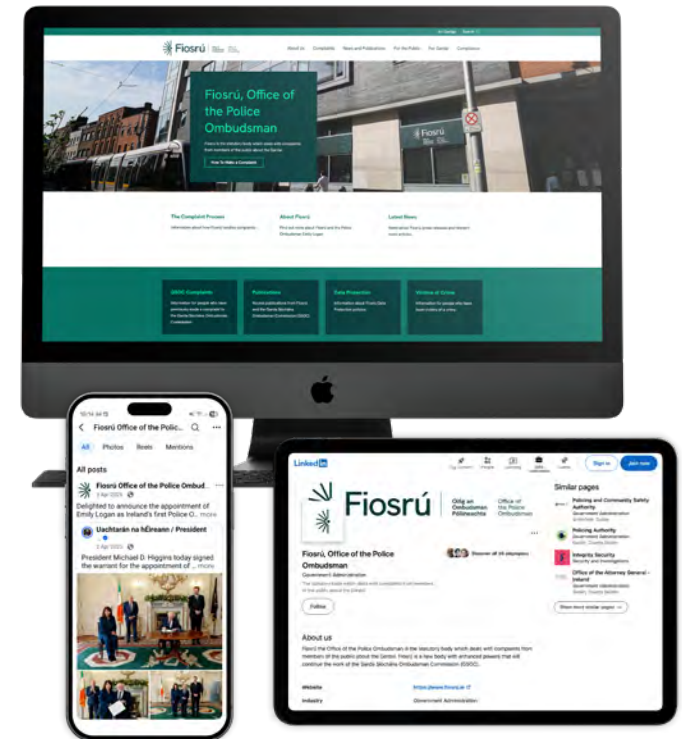


Deputy Police Ombudsman Brian Doherty, Professor Yvonne Daly, Police Ombudsman Emily Logan and Fiosrú Chief Executive Officer Sheila McClelland at the launch of Fiosrú's inaugural report on Incidents of Death and Serious Harm 2024 in December.

Website and Social Media

A key priority for Fiosrú is to ensure that members of the public can access reliable information when they need it about our complaints handling services through a variety of accessible channels.

Fiosrú's new website www.fiosrú.ie went live in April 2025. It is designed to improve user experience and provide accessible information in plain English. Fiosrú's LinkedIn page aims to foster professional connections and promote awareness of Fiosrú role and opportunities within Fiosrú.



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Appendix A: Complaints Referred by Fiosrú for Garda Resolution

The Garda Commissioner has an obligation under section 201(6) of the Policing, Security and Community Safety Act 2024 to report at intervals to the Police Ombudsman on matters related to the arrangements for handling complaints suitable for resolution by An Garda Síochána. Under section 201(7), the Police Ombudsman may publish all or part of a report received. The tables on complaints resolution cover the reporting period of 2 April to 31 December 2025.

Outcomes of Complaints Referred by Fiosrú to An Garda Síochána for Resolution	Total Number
Information provided to complainant	162
Explanation provided to complainant	124
Assurance provided to complainant	79
Apology by garda concerned	11
Apology on behalf of An Garda Síochána	25
Garda provided guidance	73
Garda provided training	3
Not resolved	35
Not upheld	74
Resolved (other)	65
Closed (could not be finalised)	74

A single complaint may have more than one outcome

Appendix A: Complaints Referred by Fiosrú for Garda Resolution

Categories in Complaints Referred to Fiosrú by An Garda Síochána	Number in Category
Failure to properly investigate matters including, but not limited to, assaults, criminal damage, fraud and non-fatal road traffic collisions	244
Discourtesy	217
Failure to respond to requests for contact and to provide updates, including but not limited to, requests by written correspondence, emails, in person and phone calls	198
Wrongful or unfair exercise of Garda powers and/or abuse of authority in exercising of Garda powers or influence	95
Difficulties in having property returned	46
Failure to respond to incidents, depending on the seriousness of the incident and any harmful effect	39
Difficulties in having procedural matters progressed, including, but not limited to, gun licence applications, requests for reports on road traffic collisions, SPSV Driver licence applications	28
Failure to log incidents on Pulse	28
Inaccuracy of information on garda systems/documentation	20
Failure to provide updates in relation to court proceedings	14
Perceived ongoing failure to address public orders issues, including but not limited to, antisocial behaviour	11
Failure to identify as a garda in the exercise of their powers	9
No members available at the public desk of a Garda station or waiting a long time in a Garda station to be seen by a Garda member	8
Failure to provide information required under the Victims of Crime Act 2017	6
The parking of Garda vehicles in non-emergency situations	4
Wrongful or unfair application of the Adult Caution scheme or Garda Youth Diversion Programme	1
Damage caused to property	1
Complaints that a garda was untidy in appearance while on duty, or while not on duty but wearing a uniform in a public place	0

2 April - 31 December 2025

A single complaint may involve more than one category

Appendix B: Prosecutions Directed by DPP

This table sets out the charges in the 15 prosecutions directed by the Office of the Director of Public Prosecutions in relation to Fiosrú’s investigation files in the reporting period of 2 April to 31 December 2025. A number of prosecutions included more than one charge.

Prosecutions Directed by Office of Director of Public Prosecutions

1. A garda charged with dangerous driving contrary to section 53 of the Road Traffic Act 1961
2. A garda charged with assault contrary to section 2 of the Non-Fatal Offences Against the Person Act 1997 and false imprisonment contrary to section 15 of the Non-Fatal Offences Against the Person Act 1997
3. Two gardaí each charged with assault causing harm contrary to section 3 of the Non-Fatal Offences Against the Person Act 1997
4. A garda charged with assault causing harm contrary to section 3 of the Non-Fatal Offences Against the Person Act 1997
5. A garda charged with careless driving contrary section 52 of the Road Traffic Act 1961 as amended
6. A garda charged with assault causing harm contrary to section 3 of the Non-Fatal Offences Against the Person Act 1997
7. A garda charged with assault contrary to section 2 of the Non-Fatal Offences Against the Person Act 1997
8. A garda charged with assault contrary to section 2 of the Non-Fatal Offences Against the Person Act 1997
9. A garda charged with assault contrary to Section 2 of the Non-Fatal Offences Against the Person Act, 1997
10. A garda charged with dangerous driving contrary to section 53 of the Road Traffic Act 1961 as amended
11. A garda charged with assault causing harm contrary to section 3 of the Non-Fatal Offences Against the Person Act 1997
12. A garda charged with assault causing harm contrary to section 3 of the Non-Fatal Offences Against the Person Act 1997
13. A garda charged with one count of burglary contrary to section 12 of the Criminal Justice (Theft and Fraud Offences) Act 2001; two counts of criminal damage contrary to section 2(1) of the Criminal Damage Act 1991; one count of assault contrary to section 2 of the Non-Fatal Offences Against the Person Act 1997; and one count of distributing, publishing or sending threatening or grossly offensive communication contrary to Section 4(1)(a)(ii) of the Harassment, Harmful Communications and Related Offences Act 2020
14. A garda charged with dangerous driving causing death contrary to section 53 of the Road Traffic Act 1961 as amended and breach of duties on occurrence of an accident contrary to section 106 of the Road Traffic Act 1691 as amended
15. A garda charged with two counts of disclosure of personal data obtained without authority under section 145 of the Data Protection Act 2018

2 April - 31 December 2025

Appendix C: Outcomes of Criminal Cases Decided in Court

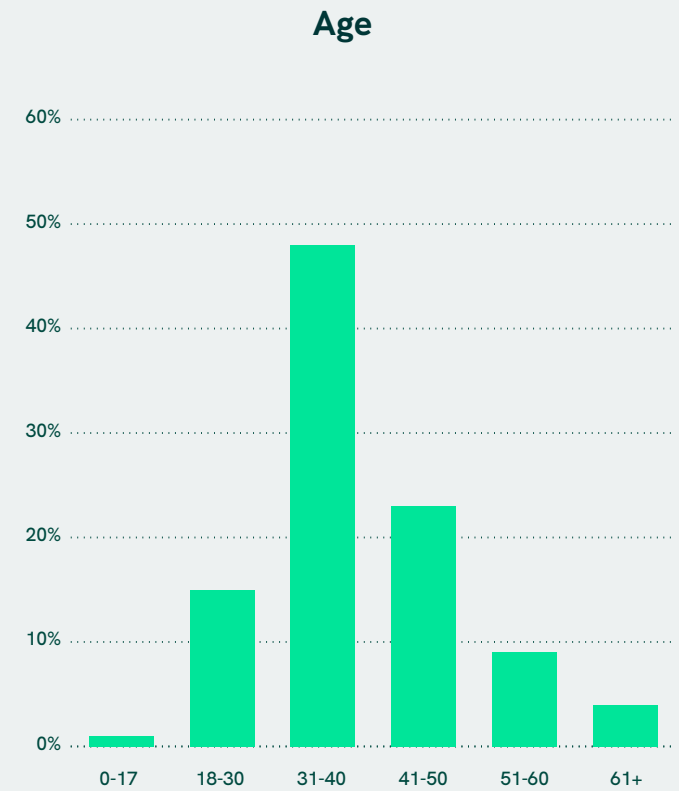
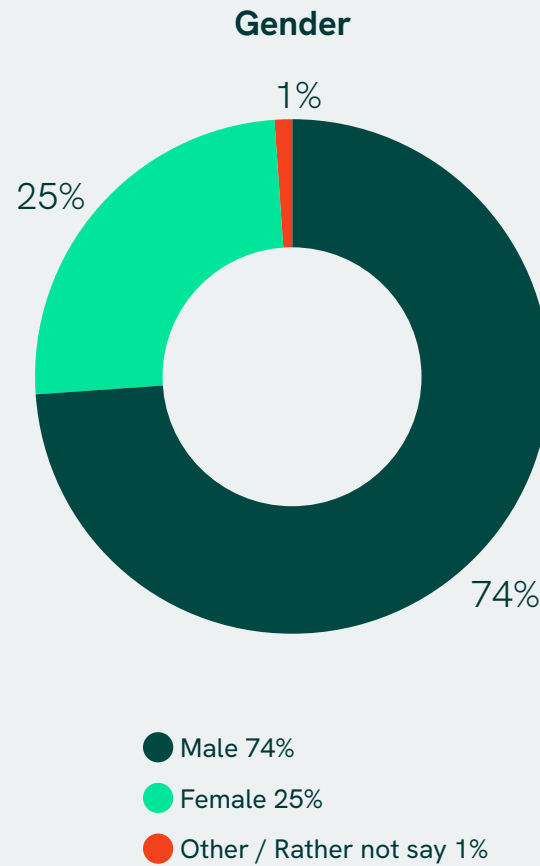
This table lists the outcomes of the ten criminal cases decided in court in the reporting period which arose from Fiosrú investigations.

Court Decisions	
Prosecution Directed	Outcome
1. Section 2 of the Non-Fatal Offences Against the Person Act 1997	Adult caution administered to a garda and charge struck out
2. Section 2 of the Non-Fatal Offences Against the Person Act 1997	Section 1(1) of the Probation of Offenders Act 1907 applied to a garda and €1,000 paid to charity
3. Section 3 of the Non-Fatal Offences Against the Person Act 1997	Section 1(1) of the Probation of Offenders Act 1907 applied to a garda and €1,000 paid to injured party and €500 paid to the Court
4. Dangerous driving contrary to section 53 of the Road Traffic Act 2010	A garda convicted for careless driving and fined €500. No disqualification order imposed
5. Section 2 of the Non-Fatal Offences Against the Person Act 1997	Section 1(1) of the Probation of Offenders Act 1907 applied and €5,000 paid to the injured party
6. Section 2 of the Non-Fatal Offences Against the Person Act 1997; section 2(1) of the Criminal Damage Act 1991; section 15 of the Non-Fatal Offences Against the Person Act 1997	Two gardaí acquitted and case dismissed
7. Section 2 of the Non-Fatal Offences Against the Person Act 1997 and section 6 of the Criminal Justice (Public Order) Act 1994	A garda convicted of section 6 Criminal Justice (Public Order) Act 1994. Section 2 assault dismissed after hearing. Section 6 Criminal Justice (Public Order) Act 1994 charge struck out at sentencing stage after €1,000 paid to charity
8. Section 2 of the Non-Fatal Offences Against the Person Act 1997 and section 6 of the Criminal Justice (Public Order) Act 1994	Section 1(1) of the Probation of Offenders Act 1907 applied and a garda paid €250 to the Court
9. Section 2 of the Non-Fatal Offences Against the Person Act 1997	Garda acquitted and case dismissed
10. Section 2 of the Non-Fatal Offences Against the Person Act 1997	On appeal, garda given a Community Service Order of 60 hours (in lieu of the 4 months sentence). Garda paid €10,000 to the injured party

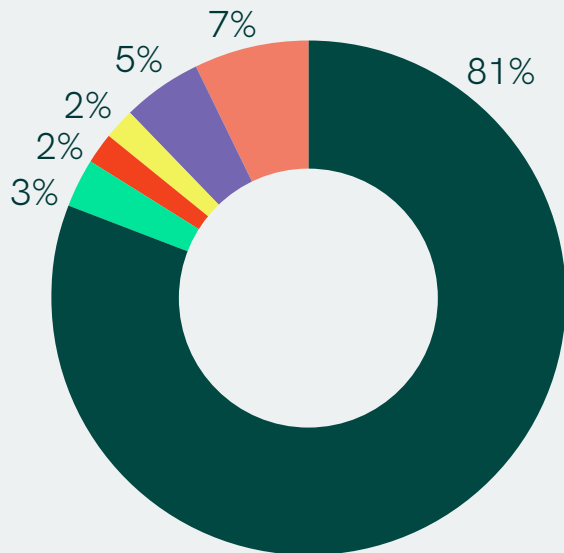
2 April - 31 December 2025

Appendix D: Profile of Complainants 2025

When a complaint is submitted, the complainant is invited to complete an anonymous survey on a voluntary basis. This survey provides Fiosrú with demographic data on the people who use our service in order to inform service improvements. A total of 606 complainants responded to the survey in the reporting period of 2 April to 31 December 2025. This represents a response rate of 22%. The charts below outline the profile of respondents across a number of demographic categories.

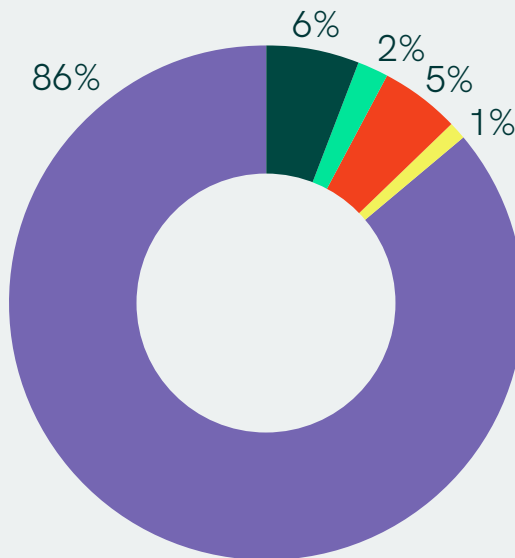


Nationality



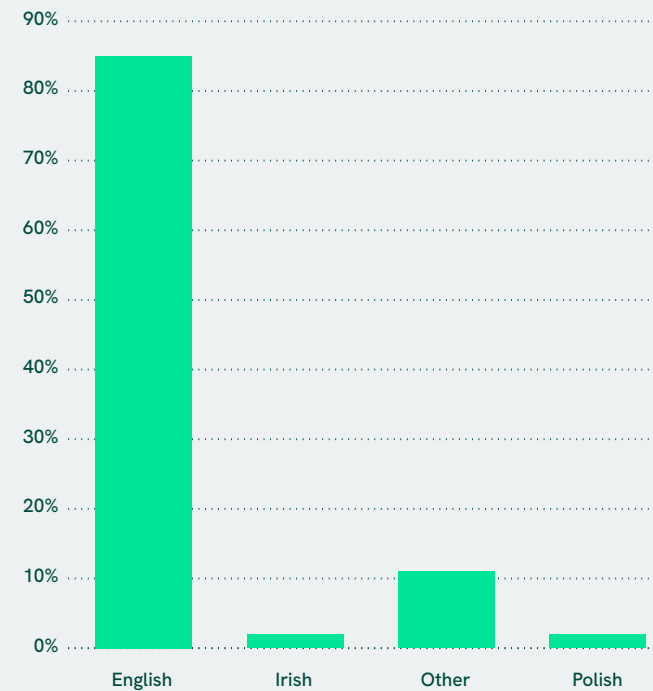
- Irish 81%
- British 3%
- Polish 2%
- Indian 2%
- Other EU 5%
- Other 7%

Ethnic or cultural background

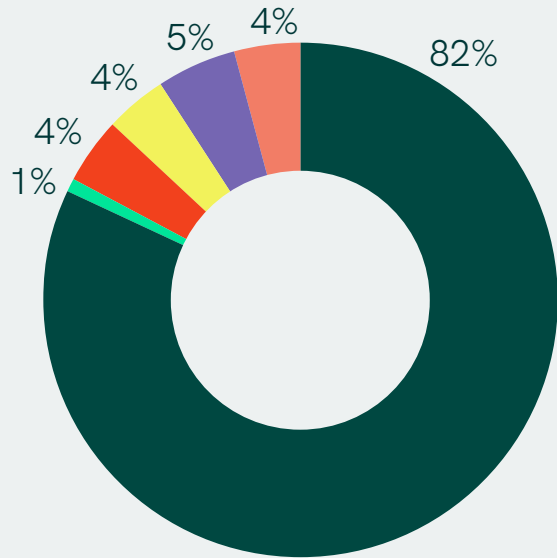


- Asian 6%
- Black 2%
- Other 5%
- Traveller 1%
- White 86%

Language

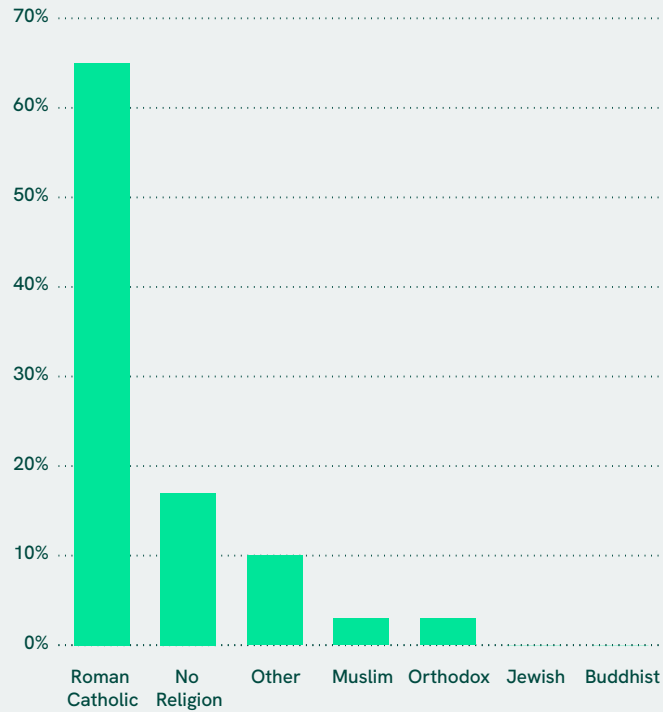


Disability

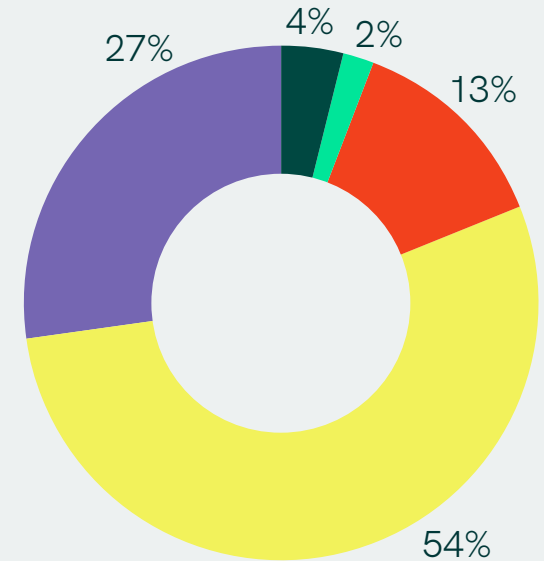


- None 82%
- Intellectual 1%
- Other 4%
- Physical 4%
- Psychological 5%
- More Than One 4%

Religion

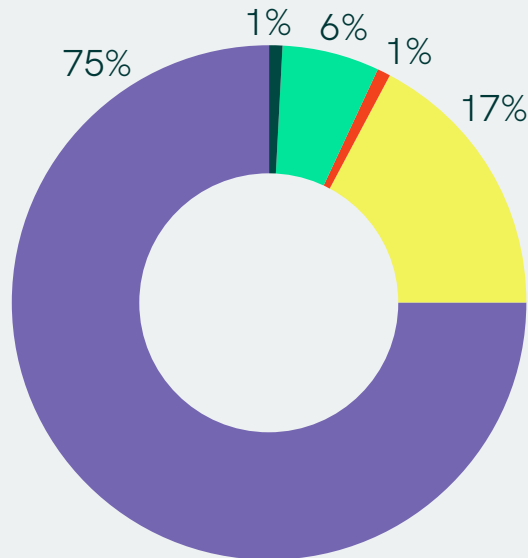


Housing Status



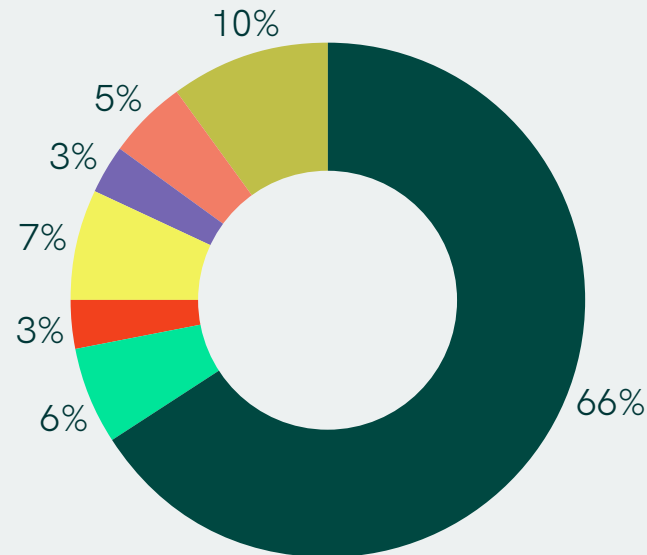
- Guest 4%
- Homeless 2%
- Other 13%
- Owner 54%
- Renting 27%

Education



- No Formal Education 1%
- Other 6%
- Primary 1%
- Secondary 17%
- Third Level 75%

Employment Status



- Employed 66%
- Other 6%
- Retired 3%
- Self-employed 7%
- Trainee or Student 3%
- Unavailable for Work 5%
- Unemployed 10%

Appendix E: Statement of Internal Financial Controls

Responsibility for System of Internal Financial Control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by Fiosrú.

This responsibility is exercised in the context of the resources available to me and my other obligations as Accounting Officer.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared Services

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between Fiosrú and the National Shared Services Office for the provision of human resources, payroll and finance shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to Fiosrú.

Financial Control Environment

A control environment comprising the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit and Risk Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative Controls and Management Reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within Fiosrú.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Internal Audit and Audit and Risk Committee

Fiosrú has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which Fiosrú is exposed and its annual internal audit plans, jointly approved by me and the Audit and Risk Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit and Risk Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

Fiosrú ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €5,862,000 in 2025.

There were no non-competitively procured contracts in excess of €25,000 in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Fiosrú New Case Management Project

Fiosrú is in the process of procuring and implementing a new Case Management System (CMS). The organisational current Case Management System (CMS) was implemented in 2008 and while the system has continued to serve GSOC / Fiosrú reliably, it does not offer the same modern functionality, efficiencies, or advanced information analysis capabilities now required to meet the evolving business needs of the organisation. In 2022, a project was mobilised to provide a modern CMS with enhanced features for Fiosrú. A full procurement process was held in 2023 and a vendor was onboarded in May 2024. The project experienced a number of issues and setbacks with the vendor which resulted in the vendor implementation standing down in 2024, and ultimately the termination of the vendor contract in August 2025 after a three month notice period. This was funded through the Department of Justice Vote. A capital budget of €6million is provided for in the National Development Plan across 2026 and 2027 in order to deliver the CMS project and key resources are in place. Fiosrú is evaluating options to progress the project and a decision will be taken in early 2026. To mitigate the risks associated with continuation with the existing CMS, an interim modified CMS was developed by the original vendor and this system went live in April 2025 to ensure Fiosrú fulfils all statutory requirements. Voluntary Ex-Ante Transparency (VEAT) notices have been published with respect to our ongoing contractual relationship with the original vendor.

Risk and Control Framework

Fiosrú has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing Fiosrú and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Audit and Risk Committee and Fiosrú Executive Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing Monitoring and Review

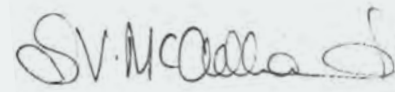
Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Fiosrú Executive Board/Audit and Risk Committee, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

Fiosrú has procedures to monitor the effectiveness of its risk management and control procedures. Fiosrú's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within Fiosrú responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No internal control weaknesses were identified in relation to 2025 that require disclosure in the appropriation account.



Sheila McClelland
Accounting Officer

10 March 2026

This Statement on Internal Financial Control is subject to audit by the Comptroller and Auditor General in 2026.

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