

## OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Comptroller and Auditor General.

Service	Estimate Provision €000	Outturn €000	Closing Accrual €000
<b>ADMINISTRATION</b>			
A.1. SALARIES, WAGES AND ALLOWANCES	11,607	10,713	81
A.2. TRAVEL AND SUBSISTENCE	938	799	10
A.3. INCIDENTAL EXPENSES	390	358	11
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	220	199	(23)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	466	432	(93)
A.6. OFFICE PREMISES EXPENSES	222	208	10
A.7. CONSULTANCY AND LEGAL FEES	606	329	27
	<b>14,449</b>	<b>13,038</b>	<b>23</b>
Deduct :			
A.8. APPROPRIATIONS-IN-AID	4,285	5,207	529
	<b>10,164</b>	<b>7,831</b>	<b>(506)</b>
<b>Net Total</b>	<b>10,164</b>	<b>7,831</b>	<b>(506)</b>
<b>Surplus to be surrendered</b>		<b><u>€2,333,233</u></b>	

The Statement of Accounting Policies and Principles and Notes 1 to 12 form part of this Account.

## NOTES

## 1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
<b>Net Outturn</b>			7,831
<b>Changes in Capital Assets</b>			
Purchases Cash	(156)		
Disposals Cash	—		
Depreciation	292		
Loss on Disposal of Fixed Assets	3	139	
<b>Changes in Net Current Assets</b>			
Increase in Closing Accruals	556		
Increase in Stock	(25)	531	670
<b>Direct Expenditure</b>			8,501
<b>Movement in Work-in-Progress<sup>1</sup></b>			(408)
<b>Expenditure Borne Elsewhere</b>			
Net Allied Services Expenditure		2,280	
Notional Rents		390	2,670
<b>Operating Cost</b>			<u>10,763</u>

<sup>1</sup>Work-in-progress represents the estimated recoverable value of work completed in the case of accounts where audit opinions had not yet been reported.

## 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
<b>Capital Assets (Note 3)</b>			707
<b>Work-in-Progress</b>			1,060
<b>Current Assets</b>			
Stocks (Note 11)		43	
Accrued Income		529	
Prepaid Expenses		128	
Other Debit Balances		179	
PMG Balance and Cash	759		
Orders Outstanding	(179)	580	
<b>Total Current Assets</b>		<u>1,459</u>	
<b>Less Current Liabilities</b>			
Accrued Expenses		151	
Other Credit Balances:			
Due to State (Note 12)		310	
Net Liability to the Exchequer (Note 5)		449	
<b>Total Current Liabilities</b>		<u>910</u>	
<b>Net Current Assets</b>			<u>549</u>
<b>Net Assets</b>			<u>2,316</u>

**3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008**

	Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	2,110	662	2,772
Additions	98	169	267
Disposals	(143)	—	(143)
Gross Assets at 31 December 2008	2,065	831	2,896
<b>Accumulated Depreciation:</b>			
Opening Balance at 1 January 2008	1,580	446	2,026
Depreciation for the year	237	55	292
Depreciation on Disposals	(129)	—	(129)
Cumulative Depreciation at 31 December 2008	1,688	501	2,189
<b>Net Assets at 31 December 2008</b>	377	330	707

**4 STATEMENT OF CAPITAL ASSETS UNDER DEVELOPMENT AS AT 31 DECEMBER 2008**

	€000
<b>Amounts brought forward at 1 January 2008</b>	<b>100</b>
Transferred to Assets Register	(100)
<b>Amounts carried forward at 31 December 2008</b>	—

**5 NET LIABILITY TO THE EXCHEQUER****Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be surrendered		2,333
Exchequer Grant Undrawn		(1,884)
Net Liability to the Exchequer		449
<b>Represented by:</b>		
<b>Debtors</b>		
Net PMG position and cash	580	
Debit Balances: Suspense	179	759
<b>Creditors</b>		
Credit Balances: Suspense	—	
Due to State	(310)	(310)
		449

**6 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION**

Sub-head	Less/(More) Than Provided €000	Explanation
A.1	894	The principal saving was due to a delay in staff recruitment.
A.2	139	The costs associated with official travel were lower than anticipated due to a delay in filling staff vacancies.
A.7	277	This saving includes a required saving of €76,000; the balance was mainly due to the timing of consultancy input required in value for money examinations.

**7 APPROPRIATIONS-IN-AID**

	Estimated	Realised
	€	€
Receipt of Audit Fees	4,285,000	5,206,929

**Explanation of Variation**

The surplus is due to the timing of the completion of the Office's programme of audits.

**8 COMMITMENTS**

Commitments likely to materialise in future years amount to €566,199. Of this amount €460,478 arises out of contractual obligations the Office has entered into with firms of accountants to provide audit services and €105,721 is in respect of consultancy services for value for money examinations.

**9 DETAILS OF EXTRA REMUNERATION**

	Amount Paid	Number of Recipients	Recipients of €10,000 or more	Max. Individual Payment of €10,000 or more
	€			€
Higher, special or additional duties	26,870	7	1	11,246
Overtime and extra attendance	5,175	1	—	—
Total extra remuneration	<u>32,045</u>			

In addition to the remuneration reported above, as part of their pay structure, Trainee Auditors received additional remuneration totalling €20,089, following their qualification as accountants and their assumption of the responsibilities attaching to the Auditor grade.

**10 MISCELLANEOUS ITEMS**

Ex-gratia payments amounting to €41,628 were made to Directors under the scheme for Performance Related Awards for posts at the levels of Deputy Secretary and Assistant Secretary.

Audit Committee costs amounted to €6,030 in the year.

In November 2008 the Office held an annual conference upon which costs of €27,670 were incurred.

€44,882 was paid in 2008 relating to a Peer Review.

Official gifts to the value of €305 were given during the year.

**11 STOCKS**

Stocks at 31 December 2008 comprised:	<b>€000</b>
Stationery	20
Consumables etc.	23
	<u>43</u>

**12 DUE TO THE STATE**

The amount due to the State at 31 December 2008 consisted of:	<b>€000</b>
PAYE	155
PRSI	74
Withholding Tax	38
Value Added Tax	43
	<u>310</u>

**Gerard Smyth**  
Accounting Officer  
OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL  
31 March 2009

**OPINION TO THE COMPTROLLER AND AUDITOR GENERAL  
IN ACCORDANCE WITH SECTION 13 OF THE COMPTROLLER AND  
AUDITOR GENERAL (AMENDMENT) ACT, 1993**

As the auditor appointed under Section 13 of the Comptroller and Auditor General (Amendment) Act 1993, I have audited the Appropriation Account of the Office of the Comptroller and Auditor General for the year ended 31 December 2008.

This report is made solely to the Comptroller and Auditor General, in accordance with Section 13 of the Comptroller and Auditor General (Amendment) Act 1993. My audit work has been undertaken so that I can state to the Comptroller and Auditor General those matters I am required to state to him in my opinion and for no other purposes. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Comptroller and Auditor General, for the audit work, for this report, or for the opinions I have formed.

**Respective responsibilities of the accounting officer and the auditor**

Under Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is responsible for the preparation of the Appropriation Account. He is also responsible, inter alia, for the safeguarding of public funds and for the regularity and propriety of all transactions in the Appropriation Account.

It is my responsibility to audit the Appropriation Account in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the Appropriation Account gives a true and fair view. I also report to you whether in my opinion proper books of account have been kept by the Office. In addition, I state whether I have obtained all the information and explanations necessary for the purpose of my audit and whether the Office's Appropriation Account is in agreement with the books of account.

**Basis of Opinion**

I conducted my audit of the Appropriation Account in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the Appropriation Account, of whether the transactions recorded in the account conform with the authority under which they purport to have been carried out, and of whether the accounting policies are appropriate to the Office's circumstances, consistently applied and adequately disclosed. I conducted my audit of the Appropriation Account of the Vote of the Comptroller and Auditor General in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. An audit includes an assessment of significant estimates and judgements made by the Accounting Officer in the preparation of the Appropriation Account and of whether the accounting policies are appropriate to the Office's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

**Opinion**

In my opinion the Appropriation Account of the Vote for the Office of the Comptroller and Auditor General properly presents the receipts and expenditure of the Vote for the year ended 31 December 2008 and there are no matters on which I need to report, pursuant to Section 3(10) of the Comptroller and Auditor General (Amendment) Act 1993.

I have obtained all the information and explanations which I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Comptroller and Auditor General. The Appropriation Account is in agreement with the books of account.

Kevin Sheehan  
For and on behalf of Deloitte & Touche  
Chartered Accountants & Registered Auditors  
29 Earlsfort Terrace  
Dublin 2

7 August 2009

**Certificate of the Comptroller and Auditor General**

The Appropriation Account of the Vote for the Office of the Comptroller and Auditor General for 2008 has been audited on my behalf by Kevin Sheehan of Deloitte and Touche, Chartered Accountants and Registered Auditors. On the basis of his audit and report, it is my opinion that the account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2008.

A handwritten signature in black ink, appearing to read "John Buckley". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

**JOHN BUCKLEY**  
Comptroller and Auditor General  
27 August 2009