



Appropriation Account 2013

Vote 3

Office of the Attorney General

Introduction

As Accounting Officer for Vote 3, I am required each year to prepare the appropriation account for the Vote and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2013 for the salaries and expenses of the Office of the Attorney General including a grant-in-aid.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2013, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €991,287 is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes 1 to 5 form part of the Account.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts have been applied in the preparation of the account.

Statement on Internal Financial Control

Responsibility for system of Internal Financial Control

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

This responsibility is exercised in the context of the resources available to me and my obligations as Director General/Head of Office. 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.

Financial Control Environment

I confirm that a control environment containing 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 Committee to advise me in discharging my responsibilities for the internal financial control system.

Administrative Controls and Management Reporting

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that

- 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 monthly and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Office
- there are systems aimed at ensuring the security of Information and Communications Technology systems
- there are appropriate capital investment control guidelines and formal project management disciplines are adhered to
- The Office ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

Internal Audit and Audit Committee

I confirm that the Office 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 the Office is exposed and its annual internal audit plans, approved by me, 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 the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Liam O'Daly
Accounting Officer
Office of the Attorney General

30 March 2014

Comptroller and Auditor General Report for presentation to the Houses of the Oireachtas

Vote 3 Office of the Attorney General

I have audited the appropriation account for Vote 3 Office of the Attorney General for the year ended 31 December 2013 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The account has been prepared in the form prescribed by the Minister for Public Expenditure and Reform, and in accordance with standard accounting policies and principles for appropriation accounts.

Responsibility of the Accounting Officer

In accordance with Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is required to prepare the appropriation account. By law, the account must be submitted to me by 31 March following the end of the year of account.

The Accounting Officer is also responsible for the safeguarding of public funds and property under his control, for the efficiency and economy of administration by his Office and for the regularity and propriety of all transactions in the appropriation account.

Responsibility of the Comptroller and Auditor General

I am required under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation accounts of all Votes and to perform such tests as I consider appropriate for the purpose of the audit.

Upon completion of the audit of an appropriation account, I am obliged to provide a certificate stating whether, in my opinion, the account properly presents the receipts and expenditure related to the Vote. I am also required to refer to any material case in which

- a department or office has failed to apply expenditure recorded in the account for the purposes for which the appropriations made by the Oireachtas were intended, or
- transactions recorded in the account do not conform with the authority under which they purport to have been carried out.

Under Section 3 (10) of the Comptroller and Auditor General (Amendment) Act 1993, I am required to prepare each year, a report on any matters that arise from the audits of the appropriation accounts or examinations of accounting controls.

Scope of audit

An audit includes examination, on a test basis, of evidence relevant to the amounts and regularity of financial transactions included in the account and an assessment of whether the accounting provisions of the Department of Public Expenditure and Reform's *Public Financial Procedures* have been complied with.

The audit involves obtaining sufficient evidence to give reasonable assurance that the appropriation account is free from material misstatement, whether caused by fraud or other irregularity or error. I also seek to obtain evidence about the regularity of financial transactions in the course of the audit. In forming the audit opinion, the overall adequacy of the presentation of the information in the appropriation account is evaluated.

Opinion on the appropriation account

In my opinion, the appropriation account properly presents the receipts and expenditure of Vote 3 Office of the Attorney General for the year ended 31 December 2013.

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

Seamus McCarthy
Comptroller and Auditor General

8 September 2014

Vote 3 Office of the Attorney General

Appropriation Account 2013

		2013		2012
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Delivery of professional legal services to Government, Departments and Offices	15,105	14,094	14,271
Gross expenditure		15,105	14,094	14,271
<i>Deduct</i>				
B	Appropriations-in-aid	788	768	820
Net expenditure		14,317	13,326	13,451

Surplus for surrender

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

	2013	2012
	€	€
Surplus to be surrendered	991,287	1,546,375

Analysis of administration expenditure

		2013		2012
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	9,856	9,960	10,094
ii	Travel and subsistence	175	199	107
iii	Training and development and incidental expenses	560	552	573
iv	Postal and telecommunications services	110	60	64
v	Office equipment and external IT services	590	553	480
vi	Office premises expenses	166	136	273
vii	Consultancy services and value for money and policy reviews	30	20	17
viii	Contract legal expertise	901	227	376
ix	EU Presidency	526	328	—
		12,914	12,035	11,984

Notes to the Appropriation Account

1 Operating Cost Statement 2013

	2013	2012
	€000	€000
Programme cost	2,059	2,287
Pay	10,264	10,094
Non pay	1,771	1,890
Gross expenditure	14,094	14,271
<i>Deduct</i>		
Appropriations-in-aid	768	820
Net expenditure	13,326	13,451
Changes in capital assets		
Purchases cash	(174)	
Depreciation	195	
	21	4
Changes in assets under Development		
Cash payments	(7)	(14)
Changes in net current assets		
Increase in closing accruals	54	
Increase in stock	(6)	
	48	(17)
Direct expenditure	13,388	13,424
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	1,195	1,175
Notional rents	559	556
Net programme cost	15,142	15,155

1.1 Net Allied Services Expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 3 borne elsewhere.

	2013	2012
	€000	€000
Vote 7 Office of the Minister of Finance	e 38	42
Vote 12 Superannuation and Retired Allowances	e 520	516
Vote 13 Office of Public Works	e 242	191
Central Fund - Pensions in respect of former Attorneys General and widow of former Attorney General	e 395	426
	1,195	1,175

"e" indicates that the number is an estimated value or an apportioned cost.

2 Balance Sheet as at 31 December 2013

	Note	2013 €000	2012 €000
Capital assets	2.2	534	496
Capital assets under development	2.3	—	53
		534	549
Current assets			
Bank and cash		119	(264)
Stocks	2.4	35	29
Prepayments		202	206
Accrued income		9	19
Other debit balances	2.5	218	290
Total current assets		583	280
Less current liabilities			
Accrued expenses		70	31
Other credit balances	2.6	122	66
Net liability to the Exchequer	2.7	215	(40)
Total current liabilities		407	57
Net current assets		176	223
Net assets		710	772
Represented by:			
State funding account	2.1	710	772

2.1 State Funding Account	Note	2013 €000	2012 €000
Balance at 1 January		772	745
Disbursements from the Vote			
Estimate provision	Account	14,317	
Surplus to be surrendered	Account	(991)	
Net vote		13,326	13,451
Expenditure (cash) borne elsewhere	1	1,195	1,175
Non cash expenditure – notional rent	1	559	556
Net programme cost	1	(15,142)	(15,155)
Balance at 31 December		710	772

2.2 Capital Assets

	Office equipment €000	Furniture and fittings €000	Total €000
Gross assets			
Cost or valuation at 1 January 2013	4,301	1,682	5,983
Additions	221	12	233
Disposals	(12)	(3)	(15)
Cost or valuation at 31 December 2013	<u>4,510</u>	<u>1,691</u>	<u>6,201</u>
Accumulated depreciation			
Opening balance at 1 January 2013	4,085	1,402	5,487
Depreciation for the year	137	58	195
Depreciation on disposals	(12)	(3)	(15)
Cumulative depreciation at 31 December 2013	<u>4,210</u>	<u>1,457</u>	<u>5,667</u>
Net assets at 31 December 2013	<u><u>300</u></u>	<u><u>234</u></u>	<u><u>534</u></u>
Net assets at 31 December 2012	<u><u>216</u></u>	<u><u>280</u></u>	<u><u>496</u></u>

2.3 Capital Assets under Development

	In-house computer applications 2013 €000
at 31 December	
Opening balance at 1 January	53
Cash payments for the year	7
Transfers	<u>(60)</u>
Balance at 31 December	<u><u>—</u></u>

2.4 Stocks

	2013 €000	2012 €000
at 31 December		
Stationery	25	19
IT consumables	10	10
	<u>35</u>	<u>29</u>

2.5 Other Debit Balances

	2013 €000	2012 €000
at 31 December		
Office of Public Works	—	40
Recoupable shared costs	—	5
Salaries control account	178	194
Travel pass scheme	32	49
Miscellaneous	8	2
	<u>218</u>	<u>290</u>

2.6 Other Credit Balances	2013	2012
at 31 December	€000	€000

Amounts due to the State

Pay Related Social Insurance	—	(1)
Professional Services Withholding Tax	15	11
Value Added Tax	45	56
	<u>60</u>	<u>66</u>
Other	62	—
	<u>122</u>	<u>66</u>

2.7 Net Liability to the Exchequer	2013	2012
at 31 December	€000	€000

Surplus to be surrendered	991	1,546
Exchequer grant undrawn	(776)	(1,586)
Net liability to the Exchequer	<u>215</u>	<u>(40)</u>

Represented by:**Debtors**

Debit balances: suspense	218	290
	<u>218</u>	<u>290</u>

Creditors

Bank and cash	119	(264)
Due to State	(60)	(66)
Credit balances: suspense	(62)	—
	<u>(3)</u>	<u>(330)</u>
	<u>215</u>	<u>(40)</u>

2.8 Commitments	2013	2012
at 31 December	€000	€000

Total of legally enforceable commitments	102	91
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3 Programme Expenditure by Subhead

	2013		2012
	Estimate provision	Outturn	Outturn
	€000	€000	€000
A Delivery of professional legal services to Government, Departments and Offices			
A.1 Administration - pay	10,356 ¹	10,264	10,094
A.2 Administration - non pay	2,558	1,771	1,890
A.3 Contributions to international organisations	38	38	39
A.4 Law Reform Commission (grant-in-aid)	2,103	1,896	2,218
A.5 General law expenses	50	125	30
	<u>15,105</u>	<u>14,094</u>	<u>14,271</u>

¹ This overall figure differs from that shown above in (i) Salaries, wages and allowances in the analysis of administration expenditure. This is due to the fact that €500,000 was provided for remuneration under (ix) EU Presidency.

Significant variations

Overall, the expenditure in relation to Programme A was €1.01 million lower than provided. This was mainly due to the following:

Description	Less/ (more) than provided €000	Explanation
Administration - non pay	787	Savings were achieved due to the fact that the Office engaged to a lesser extent consultant Parliamentary Counsel in 2013. This was because the Office of the Parliamentary Counsel to the Government was less reliant on the services of consultant Parliamentary Counsel in meeting the Government legislative programme targets for 2013.
Law Reform Commission (grant-in-aid)	207	Savings were achieved due to the fact that anticipated expenditure in pay and non-pay areas was less than expected during the year.

4 Receipts

4.1 Appropriations-in-aid	2013		2012
	Estimated	Realised	Realised
	€000	€000	€000
1. Miscellaneous	8	2	83
2. Receipts from pension-related deductions on public service remuneration	780	766	737
Total	788	768	820

Explanation of significant variations

An explanation is provided in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%. However, no receipts outturn met these criteria in 2013.

5 Employee Numbers and Pay

	2013	2012
Number of staff at year end (full time equivalents)	151	150
	2013	2012
	€000	€000
Pay	9,472	9,329
Higher, special or additional duties allowance	92	102
Overtime	1	1
Employer's PRSI	699	662
Total Pay	10,264	10,094

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2013 €	Maximum individual payment 2012 €
Higher, special or additional duties	16	4	19,585	30,002
Overtime and extra attendance	1	—	622	373

5.2 Redundancy Payment

A redundancy payment of €11,712 was paid to a departing member of staff engaged on contract.