



Appropriation Account 2014

Vote 21

Prisons

Introduction

As Accounting Officer for Vote 21, 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 2014 for the salaries and expenses of the Prison Service, and other expenses in connection with prisons, including places of detention; for probation services; and for payment of a grant-in-aid.

The expenditure outturn is compared with the sums

- (a) granted by Dáil Éireann under the Appropriation Act 2014, including the amount that could be used as appropriations-in-aid of expenditure for the year, and
- (b) provided for capital supply services in 2014 out of unspent 2013 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €1.205 million is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes 1 to 6 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 except for the following:

Land and buildings

The Minister for Justice and Equality owns 14 prisons and places of detention, as well as property at Irish Prison Service College, Portlaoise, Thornton, property adjacent to the Headquarters building in Longford and two sites in Dublin; one site adjacent to Cloverhill Prison and another site in Kilmainham, Dublin 8.

Land was valued at existing use value or market value (if not in use) by the Valuation Office during 2014. Land at Thornton continues to be valued at cost, including investment in infrastructure and services, pending a review of its potential value and benefit to the State.

The basis for valuing prison buildings – average replacement cost per cell – remains unchanged.

Prisons land and buildings are revalued every five years – the next planned revaluation is 2019. Buildings are not depreciated in the years between revaluations, on the basis that ongoing annual maintenance expenditure is sufficient to maintain their condition. With the exception of land and buildings, all other capital assets are depreciated on a straight line basis over their estimated useful life, starting in the month placed in service.

Bank and cash

The requirement for inclusion of commercial account balances in certain circumstances in the 2014 and subsequent year appropriation accounts has led to the corresponding figures in the 2013 account being revised for comparative purposes.

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 Irish Prison Service.

This responsibility is exercised in the context of the resources available to me and my other obligations as Acting Secretary General. 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

The Payroll Shared Services Centre (PSSC) provides payroll processing services to the Prison Service. The PSSC is a function managed by the National Shared Services Office in the Department of Public Expenditure and Reform.

I rely on a letter of assurance from the Accounting Officer of the Vote for Shared Services that the appropriate controls are exercised in the provision of shared services to the Irish Prison Service.

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 periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within the Prison Service.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

- The Prison Service 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. In total, 30 supply arrangements were reported under Circular 40/2002 in 2014 with a total value of €7,869,629. These are broken down as follows
 - Four urgent purchases with a total value of €306,870
 - Ten proprietary purchases accounted for a total of €2,235,258
 - Five existing supply contracts were extended/rolled over with a value of €2,368,553
 - Two situations arose where there was a single suitable supplier available and the value of these contracts was €121,691
 - Nine other procurement scenarios are reflected in the 40/2002 return with a value of €2,837,257. These situations have mainly arisen while the finalisation of centralised tenders in the Office of Government Procurement and Office of the Government Chief Information Officer are awaited.

Tenders have been concluded in respect of eleven of the items reported above with a total value of €3,340,992. These include the five supply contracts which were extended/rolled over. In two other cases the tender process is well advanced.

Internal Audit and Audit Committee

I confirm that the Department has an internal audit function with appropriately trained personnel, which operates in accordance with an approved written charter. Its work is informed by an analysis of the financial and management risks to which the Department is exposed. The annual internal audit plans are approved by the Audit Committee and take account of 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 the Audit Committee. I am satisfied that there are procedures in place to ensure that the reports of the internal audit function are followed up.

Noel Waters

Accounting Officer
Department of Justice and Equality

31 March 2015

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 21 Prisons

I have audited the appropriation account for Vote 21 Prisons for the year ended 31 December 2014 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 in the Prison Service 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 21 Prisons for the year ended 31 December 2014.

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 Prison Service. The appropriation account is in agreement with the books of account.

Non-compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with national procurement rules occurred in respect of contracts that operated in 2014.

Reporting on matters arising from audit

Chapter 9 of my report on the accounts of the public services for 2014 deals with the development of prison accommodation in Dublin.

Seamus McCarthy
Comptroller and Auditor General

6 August 2015

Vote 21 Prisons

Appropriation Account 2014

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Administration and provision of safe, secure, humane and rehabilitative custody for people who are sent to prison			
	<i>Original</i>	324,538		
	<i>Deferred surrender</i>	2,400		
	<i>Supplementary</i>	9,650		
			336,588	335,341
				321,631
Gross expenditure				
	<i>Original</i>	324,538		
	<i>Deferred surrender</i>	2,400		
	<i>Supplementary</i>	9,650		
			336,588	335,341
				321,631
	<i>Deduct</i>			
B	Appropriations-in-aid			
	<i>Original</i>	15,993		
	<i>Supplementary</i>	400		
			16,393	16,351
				16,664
Net expenditure				
	<i>Original</i>	308,545		
	<i>Deferred surrender</i>	2,400		
	<i>Supplementary</i>	9,250		
			320,195	318,990
				304,967

Surplus for surrender

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under Section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending the following year.

	2014	2013
	€	€
Surplus	1,204,687	6,424,477
Deferred surrender	—	(2,400,000)
Surplus to be surrendered	1,204,687	4,024,477

Analysis of administration expenditure

				2014	2013
		Estimate provision		Outturn	Outturn
		€000	€000	€000	€000
i	Salaries, wages and allowances				
	Original	230,100			
	Supplementary	7,000	237,100	236,926	237,310
ii	Travel and subsistence		1,816	1,861	1,931
iii	Training and development and incidental expenses				
	Original	3,860			
	Supplementary	(960)	2,900	2,344	2,526
iv	Postal and telecommunications services				
	Original	2,900			
	Supplementary	200	3,100	3,402	2,878
v	Office equipment and external IT services				
	Original	4,480			
	Supplementary	(200)	4,280	4,341	6,212
vi	Consultancy services and value for money and policy reviews				
	Original	100			
	Supplementary	(100)	—	—	5
			249,196	248,874	250,862

Notes to the Appropriation Account

1 Operating Cost Statement 2014

	2014		2013
	€000	€000	€000
Programme cost		86,467	70,769
Pay		236,926	237,310
Non pay		11,948	13,552
Gross expenditure		335,341	321,631
<i>Deduct</i>			
Appropriations-in-aid		16,351	16,664
Net expenditure		318,990	304,967
Changes in capital assets			
Purchases cash	(3,861)		
Depreciation	2,767		
Disposals cash	2		
Loss on disposals	11	(1,081)	(5,289)
Changes in assets under development			
Cash payments		(26,564)	(7,149)
Changes in net current assets			
Decrease in closing accruals	(2,857)		
Increase in stock	(40)		
		(2,897)	389
Direct expenditure		288,448	292,918
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		34,393	35,247
Net programme cost		322,841	328,165

1.1 Net Allied Services Expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 21 borne elsewhere.

		2014	2013
		€000	€000
Vote 9 Office of the Revenue Commissioners	e	135	135
Vote 12 Superannuation and Retired Allowances	e	32,907	33,673
Vote 13 Office of Public Works	e	216	140
Vote 18 Shared Services	e	568	—
Vote 24 Justice and Equality - Financial Shared Services Centre	e	567	1,299
		34,393	35,247

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

2 Balance Sheet as at 31 December 2014

	Note	2014 €000	2013 €000
Capital assets	2.2	887,331	834,257
Capital assets under development	2.3	28,461	3,956
		915,792	838,213
Current assets			
Bank and cash	2.4	8,270	9,202
Stocks	2.5	1,170	1,130
Prepayments		450	529
Accrued income		52	96
Other debit balances	2.6	603	474
Total current assets		10,545	11,431
Less current liabilities			
Net liability to the Exchequer	2.8	48	2,423
Accrued expenses		2,702	5,682
Other credit balances	2.7	8,825	7,253
Total current liabilities		11,575	15,358
Net current liabilities		(1,030)	(3,927)
Net assets		914,762	834,286
Represented by:			
State funding account	2.1	914,762	834,286

2.1 State Funding Account	Note	2014 €000	2013 €000
Balance at 1 January		834,286	821,446
Land and buildings revaluation		50,735	—
Disbursements from the Vote			
Estimate provision	Account	320,195	
Surplus to be surrendered	Account	(1,205)	
Net vote		318,990	304,967
Expenditure (cash) borne elsewhere	1	34,393	35,247
Transfer from Department of Justice and Equality	2.2	(801)	791
Net programme cost	1	(322,841)	(328,165)
Balance at 31 December		914,762	834,286

2.2 Capital Assets

	Land and buildings €000	Office equipment €000	Furniture and fittings €000	Motor vehicles €000	Total €000
Gross assets					
Cost or valuation at 1 January 2014	828,298	70,257	811	8,553	907,919
Additions	5,026	712	—	182	5,920
Revaluations	50,735	—	—	—	50,735
Transfer out ^{a,b}	(801)	—	—	(35)	(836)
Disposals	—	(1,814)	—	(157)	(1,971)
Cost or valuation at 31 December 2014	883,258	69,155	811	8,543	961,767
Accumulated depreciation					
Opening balance at 1 January 2014	—	65,590	644	7,428	73,662
Depreciation for the year	—	2,190	34	543	2,767
Depreciation on transfer out	—	—	—	(35)	(35)
Depreciation on disposals	—	(1,801)	—	(157)	(1,958)
Cumulative depreciation at 31 December 2014	—	65,979	678	7,779	74,436
Net assets at 31 December 2014	883,258	3,176	133	764	887,331
Net assets at 31 December 2013	828,298	4,667	167	1,125	834,257

^a This refers to an asset, Fort Mitchell prison site on Spike Island, which was transferred to Cork County Council in April 2010.

^b Two vehicles with an original cost of €35,000 were transferred to the Garda Síochána Voté.

2.3 Capital Assets under Development

	Construction contracts	
	2014	2013
	€000	€000
Amounts brought forward at 1 January	3,956	2,655
Cash payments for the year	26,564	7,149
Transferred to asset register	(2,059)	(5,848)
Balance at 31 December	28,461	3,956

2.4 Bank and Cash

	2014	2013
	€000	€000
PMG balances and cash	8,011	8,782
Commercial bank accounts	259	420
	8,270	9,202

The commercial bank account balance is presented separately and the comparative has been reclassified. The commercial bank account balance includes €58,000 in 2014 (2013: €229,000) in respect of a commercial bank account administered by the Department of Justice and Equality – Financial Shared Services.

2.5 Stocks	2014	2013
at 31 December	€000	€000
Uniforms and clothing	1,035	1,047
Furniture and maintenance material	30	15
Miscellaneous	105	68
	<u>1,170</u>	<u>1,130</u>

2.6 Other Debit Balances	2014	2013
at 31 December	€000	€000
Imprests	120	252
Payroll suspense account (Paypath)	204	—
Other debit suspense items	279	222
	<u>603</u>	<u>474</u>

2.7 Other Credit Balances	2014	2013
at 31 December	€000	€000
Amounts due to the State		
Income Tax	4,460	3,976
Pay Related Social Insurance	1,836	1,682
Retention Tax	141	357
Value Added Tax	1,510	547
Construction Tax	13	—
Tax deducted from pension contribution refunds	1	—
	<u>7,961</u>	<u>6,562</u>
Payroll deductions held in suspense	626	593
Other credit suspense items	238	98
	<u>8,825</u>	<u>7,253</u>

2.8 Net Liability to the Exchequer	2014	2013
at 31 December	€000	€000
Surplus to be surrendered	1,205	4,024
Deferred surrender	—	2,400
Exchequer grant undrawn	(1,157)	(4,001)
Net liability to the Exchequer	<u>48</u>	<u>2,423</u>

Represented by:

Debtors		
Bank and cash	8,270	9,202
Debit balances: suspense	603	474
	<u>8,873</u>	<u>9,676</u>
Creditors		
Due to State	(7,961)	(6,562)
Credit balances: suspense	(864)	(691)
	<u>(8,825)</u>	<u>(7,253)</u>
	<u>48</u>	<u>2,423</u>

2.9 Commitments	2014	2013
at 31 December	€000	€000

(a) Global Commitments

Total of legally enforceable commitments	2,187	3,580
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(b) Multi-Annual Capital Commitments

	Expenditure to 31 December 2013 €000	Expenditure €000	Subsequent years €000	2014 Project total €000	2013 Project total €000
New Cork Prison	2,336	19,926	20,169	42,431	40,676

The figure for subsequent years' expenditure represents commitments where formal contracts were entered into at 31 December 2014.

Significant variations

An explanation is provided below where multi-annual commitments increased by more than €500,000 from 2013 to 2014.

Description	Amount of increase €000	Explanation
New Cork Prison	1,755	There were a number of change orders approved by the IPS Capital Projects Oversight Board during 2014 which led to an increase in the total project cost.

2.10 Matured Liabilities

There were no matured liabilities undischarged at year end (2013: Nil).

3 Programme Expenditure by Subhead

		2014		2013
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A	Administration and provision of safe, secure, humane and rehabilitative custody for people who are sent to prison.			
A.1	Administration – pay			
	Original	230,100		
	Supplementary	7,000	237,100	236,926
A.2	Administration – non pay			237,310
	Original	13,156		
	Supplementary	(1,060)	12,096	11,948
A.3	Buildings and equipment			13,552
	Original	44,188		
	Deferred surrender	2,400		
	Supplementary	3,220	49,808	49,503
A.4	Prison services			24,584
	Original	28,976		
	Supplementary	(400)	28,576	28,335
A.5	Operational services			40,817
	Original	3,730		
	Supplementary	240	3,970	4,004
A.6	Educational services			—
	Original	1,265		
	Supplementary	(100)	1,165	1,101
A.7	Compensation			1,307
	Original	2,873		
	Supplementary	1,000	3,873	3,524
A.8	Social disadvantage measures (Dormant Accounts Funded)			3,978
	Original	250		
	Supplementary	(250)	—	—
				83
			336,588	335,341
				321,631

Significant variations

Overall, the gross expenditure in relation to the Programme was €1.2 million lower than provided. The significant variations were as follows:

Description	Less/(more) than provided €000	Explanation
Administration - pay	174	While there was a saving of €174,000, the original estimate was increased by €7 million in a supplementary estimate due to a number of budgetary pressures including the full year cost of Prison Administration and Support Officers (PASOs), a number of recruit Prison Officers from earlier years progressing to the Prison Officer pay scale in 2014 and the appointment of Work Training Officers. In addition, the number of serving personnel was greater than the number which had been projected under the Employment Control Framework (ECF). The estimated serving number under the ECF at the end of 2014 was 3,265. The actual serving number was 3,381.

Description	Less/(more) than provided €000	Explanation
Administration - non pay	148	While there was a saving of €148,000, the original estimate was actually reduced by €1.06 million as part of the supplementary estimate. The savings arose across a number of administrative areas including the purchase of uniforms and training costs as there was no Prison Officer recruitment during the year.
Buildings and equipment	305	While there is a saving of €305,000, the original estimate was increased by €3.22 million as part of the supplementary estimate. The increased requirement arose mainly from the cost of essential boiler and heating system works across a number of prisons.
Prison services	241	While there was a saving of €241,000, the original estimate was reduced by €400,000 as part of the supplementary estimate process due to lower than expected costs in prison services. The reduction in prisoner numbers was a contributory factor to the reduced costs in this subhead.
Operational services	(34)	The original estimate was increased by €240,000 as part of the supplementary estimate. The additional costs in this subhead were mainly due to maintenance costs for the prison transport fleet.
Educational services	64	The original estimate was reduced by €100,000 as part of the supplementary estimate process. The reduced cost was mainly attributable to the reduction in prisoner numbers.
Compensation	349	While there was a saving of €349,000, the subhead was increased by €1.0 million as part of the supplementary estimate process in anticipation of awards falling due for payment prior to the end of the year. The timing of expenditure on compensation awards is difficult to predict.
Social disadvantage measures (Dormant Accounts Funded)	—	The original estimate of €250,000 was reduced to zero as part of the supplementary estimate process. There was no expenditure from this subhead in 2014 pending the publication of the Dormant Account Action Plan and the determination of the funding base for projects in 2015 as part of Revised Estimates in December 2014. This delayed the commencement of projects in 2014.

4 Receipts

4.1 Appropriations-in-aid		2014		2013
		Estimated	Realised	Realised
	€000	€000	€000	€000
1. European Social Fund				
<i>Original</i>	5			
<i>Supplementary</i>	(5)	—	—	—
2. Proceeds from the sale of prison property		—	—	—
3. Miscellaneous				
<i>Original</i>	400			
<i>Supplementary</i>	5	405	313	321
4. Dormant account receipts				
<i>Original</i>	250			
<i>Supplementary</i>	(250)	—	—	83
5. Receipts from pension - related deduction on public service remuneration				
<i>Original</i>	15,338			
<i>Supplementary</i>	650	15,988	16,038	16,260
Total		16,393	16,351	16,664

Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%

Description	Less/(more) than provided €000	Explanation
Miscellaneous	92	Even though the original estimate was increased by €5,000 as part of the supplementary estimate process, receipts fell short by €92,000. It is difficult to predict the precise level of receipts under this heading.
Dormant account receipts	—	The receipts in this case match expenditure from subhead A.8. As there was a delay in engaging in projects in 2014 pending clarification of the funding base for 2015, there were no receipts under this heading in 2014. This was reflected in the supplementary estimate.
Receipts from pension - related deduction on public service remuneration	(50)	The original allocation was increased by €650,000 in the supplementary estimate to reflect the additional receipts under this heading which are closely linked to payroll costs.

5 Employee Numbers and Pay

	2014	2013
Number of staff at year end (full time equivalents)	3,381	3,433
	2014	2013
	€000	€000
Pay	142,050	140,669
Higher, special or additional duties allowance	290	492
Other allowances	47,968	47,961
Extra attendance and overtime	31,048	32,791
Employer's PRSI	15,570	15,397
Total Pay	236,926	237,310

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2014 €	Maximum individual payment 2013 €
Higher, special or additional duties	67	3	11,560	12,090
Extra attendance and overtime	3,079	1,749	22,884	28,704
Shift and roster allowances	2,936	665	18,388	19,003
Miscellaneous	3,228	203	31,252	21,881

Certain individuals received extra remuneration in more than one category.

5.2 Other Remuneration Arrangements

A total of €76,565 was paid to 17 retired civil servants in receipt of civil service pensions, ranging from €600 to €12,043, who were re-employed on various duties during 2014. A total of €31,457 was paid to six retired members of An Garda Síochána, who were employed on specific duties during 2014. Appropriate procedures were in place with regard to payments to retired staff in accordance with section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012.

5.3 Payroll Overpayments

The balance of payroll overpayments outstanding at year end was €561,028 (2013: €443,538)

6 Miscellaneous

6.1 Prison Population

The estimated daily average number of prisoners in 2014 was 3,916 (2013: 4,158).

6.2 Compensation and Legal Costs

The account includes expenditure in relation to compensation and legal costs made to prisoners, staff and members of the public. The table below shows a breakdown of these costs.

				2014	2013
	Number of cases	Compensation awarded	Legal costs awarded	Total	Total
		€000	€000	€000	€000
Claims by prison staff					
Civil claims for injuries received while on duty and other issues involving prison staff	93	837	380	1,217	892
Claims through the Criminal Injuries Compensation Tribunal arising out of injuries received by prison staff	46	983	—	983	827
Claims by prisoners					
Claims arising out of injuries and other actions involving prisoners	137	249	835	1,084	1,470
Claims by members of the public	22	86	148	234	783
		2,155	1,363	3,518	3,972

At 31 December 2014, the State Claims Agency recorded 1,201 claims as outstanding (2013: 585 cases).

6.3 Prisoner Funeral Expenses

Ex-gratia payments totalling €5,700 were made towards the funeral expenses of two prisoners who died in prison.

6.4 Fraud and Suspected Fraud

	2014	2013
	€000	€000
Alleged misappropriation of stock/monies	10	2

There were two detected fraud instances in 2014 (2013: 2).