

Appropriation Account 2017

Vote 15

Secret Service

Introduction

As Accounting Officer for Vote 15, 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 2017 for the Secret Service.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2017.

A surplus of €0.26 million is liable for surrender to the Exchequer.

The Statement of Accounting Policies and Principles and notes 1 to 3 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

Prescribed arrangements are in place with the Department of Justice and Equality and the Department of Defence for the drawdown of moneys from the Secret Service Vote and for the annual certification by the relevant Ministers of moneys actually expended during the year, as well as balances at year end.

For security reasons, restrictions are in place regarding operations and information about the individual transactions. This places a limitation on the normal direct controls available to me as Accounting Officer of a Vote. In the circumstances, I rely on annual certified statements signed by the Ministers to whom moneys have been issued, which are underpinned by operational controls put in place by their Departments.

Robert Watt
Accounting Officer
Secret Service

26 March 2018

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 15 Secret Service

Opinion on the appropriation account

I have audited the appropriation account for Vote 15 Secret Service for the year ended 31 December 2017 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 15 Secret Service for the year ended 31 December 2017
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the *Preface to the Appropriation Accounts*. I am independent of the Department of Public Expenditure and Reform and have fulfilled my other ethical responsibilities in accordance with the standards.

For the purposes of this audit, I have been furnished with certificates from the Minister for Justice and Equality and the Minister for Defence which support the expenditure from the Vote. The audit included review of operational controls over the moneys issued from the Vote and, on a sample basis, of related transactions. For security reasons, certain information about those transactions was not reviewed.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the *Preface to the Appropriation Accounts*.

I have nothing to report in that regard.

Seamus McCarthy

Comptroller and Auditor General

20 August 2018

Vote 15 Secret Service

Appropriation Account 2017

	2017		2016
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
Secret service	1,000	741	683
	1,000	741	683

Surplus

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

	2017	2016
	€	€
Surplus to be surrendered	258,649	316,994

Robert Watt
Accounting Officer
Secret Service

26 March 2018

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2017

The note is not applicable in the case of the Secret Service Vote.

Note 2 Statement of Financial Position as at 31 December 2017

	Note	2017 €000	2016 €000
Current assets			
Sub-account balances		272	318
Net Exchequer funding due	2.2	46	58
Total current assets		318	376
Less current liabilities			
PMG balance		318	301
Extra receipts due to Exchequer	2.3	—	75
Total current liabilities		318	376
Net assets		—	—
Represented by:			
State funding account	2.1	—	—

2.1 State funding account

	Note	2017 €000	2016 €000
Balance at 1 January		—	—
Disbursements from the Vote			
Estimate provision	Account	1,000	
Surplus to be surrendered	Account	(259)	
Net vote		741	683
Net programme cost		(741)	(683)
Balance at 31 December		—	—

2.2 Net Exchequer funding due

at 31 December	2017	2016
	€000	€000
Surplus to be surrendered	259	317
Exchequer grant undrawn	(305)	(375)
Net Exchequer funding due	<u>(46)</u>	<u>(58)</u>
Represented by:		
Debtors		
Sub-account balances	272	318
Creditors		
Net PMG balance	(318)	(301)
Extra receipts due to Exchequer	<u>—</u>	<u>(75)</u>
	<u>(46)</u>	<u>(58)</u>

2.3 Extra receipts payable to Exchequer

	2017	2016
	€000	€000
Balance at 1 January	75	—
Drawdown returned	—	75
Transferred to Exchequer	<u>(75)</u>	<u>—</u>
Balance at 31 December	<u>—</u>	<u>75</u>

Note 3 Variations in Expenditure

The estimate is necessarily conjectural.