

Appropriation Account 2017

Vote 18

National Shared Services Office

Introduction

As Accounting Officer for Vote 18, I am required 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 salaries and expenses of the National Shared Services Office.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2017, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €9.13 million is liable for surrender to the Exchequer.

During the accounting period ending 31 December 2017, the National Shared Services Office operated as a unit within the Department of Public Expenditure and Reform. The National Shared Services Office was established as a separate Civil Service office on 1 January 2018. On 1 January 2018 all assets and liabilities transferred to the newly established civil service body.

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, as set out by the Department of Public Expenditure and Reform in Circular 25 of 2017, have been applied in the preparation of the account except for the following.

Stock policy

The Department of Finance (Vote 7), Department of Public Expenditure and Reform (Vote 11), National Shared Service Office (Vote 18) and the Office of Government Procurement (Vote 39) share IT consumable stocks. They are allocated on the basis of staff numbers in the respective Votes.

For efficiency and convenience reasons, spend on IT consumable stock is recorded under Vote 11. However, as the stock is deemed to be shared, it is included in the operating cost notes to the accounts of Vote 7, Vote 11, Vote 18 and Vote 39 and is allocated on the basis of staff numbers in the respective Departments.

Basis of charge for services

The National Shared Services Office applies a service charge for its HR and pensions administration service. The PeoplePoint 2017 service charge has distributed 35% of operational costs on a pro-rata basis among each public sector body served (based on their employee headcount). The remaining 65% is borne by the National Shared Services Office.

The method of charge for payroll shared services is by way of payroll budget suppression on an Exchequer - neutral basis. As public sector bodies come on-board for payroll shared services, a related budget reduction is applied on the customer Vote. In 2017 the payroll suppression was €2.1 million.

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 National Shared Services Office, which, for the year of account, existed on an administrative basis within the Department of Public Expenditure and Reform.

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.

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
- the audit committee in place for the year of account was that of the Department of Public Expenditure and Reform
- a separate audit and risk committee has been established since the National Shared Services Office was established as a civil service body on 1 January 2018
- the Statement of Internal Financial Control for the Department of Finance is also relevant given that the Department of Finance provides finance transaction services on a shared basis to Vote 18
- procedures for all key business processes have been documented
- there are systems in place to safeguard the assets.

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 National Shared Services Office.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines. All capital spend has been executed in accordance with relevant guidelines.
- The National Shared Services 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

The National Shared Services Office (Vote 18) for the year of account existed on an administrative basis within the Department of Public Expenditure and Reform and within the remit of the internal audit unit of that Department. The Statement of Internal Financial Control for the Department of Public Expenditure & Reform is therefore relevant in this regard. To reflect establishment on 1 January 2018 as a separate office an internal audit unit has been established within the National Shared Services Office and an Audit Committee has been appointed with an independent Chair. The National Shared Services Office internal audit unit will operate in accordance with a written charter which I have approved. Its work will be informed by analysis of the financial risks to which the National Shared Services Office is exposed and its annual internal audit plans will be based on this analysis.

Risk and Control Framework

The National Shared Services Office (Vote 18) for the year of account existed on an administrative basis within the Department of Public Expenditure and Reform and the risk management policy and process of the Department applied. The National Shared Services Office has begun the implementation of a National Shared Services Office 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 the office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Board on a regular 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 assigns responsibility for operation of controls 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 Management Board 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

I confirm that the National Shared Services Office has procedures to monitor the effectiveness of its risk management and control procedures. The National Shared Services Office'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 the office responsible for the development and maintenance of the internal financial control framework.

Payment of Unmatured Liabilities

The current year audit has queried advance payments made in 2017. A review undertaken by the National Shared Services Office has established advance payments totalling €1,102,916 were made to a single supplier. These payments were made before the service was provided without a contractual obligation to do so, contrary to the requirements of *Public Financial Procedures*.

Of the total amount of advance payments made, €644,397 has been charged to the vote - €52,460 of this service was delivered in 2017 and €591,937 was delivered in 2018. The balance of €458,519 has not been charged to the vote, as these costs would fall to be recouped from public service bodies in due course, this service was delivered in 2018.

No financial loss was incurred as the vast majority of the services that were paid for in advance have been received by the National Shared Services Office and this supplier is a long term partner of the National Shared Services Office. The National Shared Services Office acknowledges that its system of internal financial controls, at that time, did not prevent this occurring.

With immediate effect, control improvements have been implemented to ensure any future advance payments are centrally reviewed and approved prior to any payment being made, and the terms and conditions of all payments in excess of specified limits are also centrally reviewed.

A comprehensive review of all internal financial controls has been instigated to mitigate against control failures to ensure a robust financial control environment is in operation.

Assurance Reports on Controls at a Service Organisation

I have put in place an audit process to provide independent assurance on the operation of controls surrounding the delivery of services by the National Shared Services Office. The audits are conducted by independent auditors in accordance with the International Standard on Assurance Engagement (ISAE 3402) 'Assurance Reports on Controls at a Service Organisation'. There are two types of ISAE 3402 reports:

- Type I which is designed to report to user departments and their auditors on the description and design of controls at a service organisation, and
- Type II which provides the same assurance as a Type I report but also provides assurance that the control objectives were achieved and operated effectively throughout the period under review.

Human resource shared services achieved ISAE Type II certification in 2018 based on testing performed in 2017.

An ISAE Type I review of payroll shared services was performed in 2017 and describes the controls in place at 31 December 2016. A minor weakness was identified during this ISAE Type I review concerning the removal of access rights when no longer required. This matter has been reviewed and appropriate steps taken to prevent a recurrence.

Payroll shared services are now proceeding to Type II certification.

Overpayments

Overpayments, in respect of which the root cause was attributable to the National Shared Services Office, were made in 1,401 cases with an estimated value of €1,466,849.

Internal Financial Control Issues

No weaknesses in internal financial control were identified in relation to 2017 that resulted in, or may result in, a material loss.

Hilary Murphy-Fagan

Accounting Officer

National Shared Services Office

24 September 2018

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 18 National Shared Services Office

Opinion on the appropriation account

I have audited the appropriation account for Vote 18 National Shared Services Office 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 18 National Shared Services Office 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 National Shared Services Office and have fulfilled my other ethical responsibilities in accordance with the standards.

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*.

Payment of unmatured liabilities

The Accounting Officer has disclosed in the statement on internal financial control that the appropriation account includes charges of €592,000 in respect of liabilities that were not mature for payment until 2018. A further €459,000 in payments, charged to a suspense account, were also made before the liabilities were due to mature in 2018.

Seamus McCarthy
Comptroller and Auditor General

25 September 2018

Vote 18 National Shared Services Office

Appropriation Account 2017

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Provision of shared services including personnel, payroll and pension administration services	50,623	40,081	36,405
Gross expenditure		50,623	40,081	36,405
<i>Deduct</i>				
B	Appropriations-in-aid	5,450	5,463	5,338
Net expenditure		45,173	34,618	31,067

Surplus

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 in the following year.

	2017	2016
	€	€
Surplus	10,555,610	8,091,142
Deferred surrender	(1,429,000)	—
Surplus to be surrendered	9,126,610	8,091,142

Hilary Murphy-Fagan

Accounting Officer

National Shared Services Office

24 September 2018

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2017

	2017	2016
	€000	€000
Programme cost	9,661	12,555
Pay	22,530	19,306
Non pay	7,890	4,544
Gross expenditure	40,081	36,405
<i>Deduct</i>		
Appropriations-in-aid	5,463	5,338
Net expenditure	34,618	31,067
Changes in capital assets		
Purchases cash	(6,943)	
Depreciation	5,112	
	(1,831)	(7,474)
Changes in net current assets		
Decrease in closing accruals	(2,345)	
Decrease in stock	15	
	(2,330)	749
Direct expenditure	30,457	24,342
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	(12,303)	(8,498)
Notional rents	423	302
Net programme cost	18,577	16,146

1.1 Net Allied Services Expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 18 borne elsewhere

	2017	2016
	€000	€000
Vote 7 Finance	e 96	198
Vote 9 Revenue	e 5	5
Vote 11 Public Expenditure and Reform	e 598	—
Vote 13 Office of Public Works	e 907	922
Apportioned cost of shared services for other votes	e (13,909)	(9,623)
	(12,303)	(8,498)

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

Note 2 Statement of Financial Position as at 31 December 2017

	Note	2017 €000	2016 €000
Capital assets	2.2	22,117	14,729
Capital assets under development	2.2	—	12,809
		22,117	27,538
Current assets			
Bank and cash	2.3	16,489	20,118
Stocks	2.4	—	15
Prepayments		2,953	545
Other debit balances	2.5	1,846	150
Net Exchequer funding due	2.7	56	(1,182)
Total current assets		21,344	19,646
Less current liabilities			
Accrued expenses		230	167
Other credit balances	2.6	1,264	1,792
Client funding/advance balances	2.8	17,127	17,294
Total current liabilities		18,621	19,253
Net current assets		2,723	393
Net assets		24,840	27,931
Represented by:			
State funding account	2.1	24,840	27,931

2.1 State funding account

	Note	2017 €000	2016 €000
Balance at 1 January		27,931	21,116
Disbursements from the Vote			
Estimate provision	Account	45,173	
Surplus to be surrendered	Account	(9,127)	
Deferred Surrender	Account	(1,429)	
Net vote		34,618	31,067
Expenditure (cash) borne elsewhere	1.1	(12,303)	(8,498)
Non cash items-capital asset adjustment		(280)	—
Non-cash items – capital assets and depreciation – transfer from OGP		—	47
Non-cash items – capital assets and depreciation – transfer to OGP		—	(36)
Non cash item – CAUD adjustment		(6,972)	79
Non cash expenditure – notional rent		423	302
Net programme cost	1	(18,577)	(16,146)
Balance at 31 December		24,840	27,931

2.2 Capital assets

	IT software and equipment	Furniture and fittings	Office equipment	Capital assets under development	Total
	€000	€000	€000	€000	€000
Gross assets					
Cost or valuation at 1 January 2017	23,123	506	77	12,809	36,515
Prior year adjustment ¹	(351)	—	—	(6,972)	(7,323)
Additions	1,742	39	—	5,162	6,943
Brought into use	1,051	—	—	(1,051)	—
Cost or valuation at 31 December 2017	25,565	545	77	9,948	36,135
Accumulated depreciation					
Opening balance at 1 January 2017	8,754	179	44	—	8,977
Prior year adjustment ¹	(71)	—	—	—	(71)
Depreciation for the year	5,042	54	16	—	5,112
Cumulative depreciation at 31 December 2017	13,725	233	60	—	14,018
Net assets at 31 December 2017	11,840	312	17	9,948	22,117
Net assets at 31 December 2016	14,369	327	33	12,809	27,538

¹ Adjustment required to correct the recording of capital assets of €6.97 million capitalised from capital assets under development (CAUD) in 2016 which were included in IT software and equipment but remained in the CAUD balance. Also to correct the value of an asset which was overstated by €351,000 on the asset register.

2.3 Bank and cash

at 31 December	2017 €000	2016 €000
PMG balances and cash	(643)	2,824
Commercial bank account	17,132	17,294
	16,489	20,118

2.4 Stocks

at 31 December	2017 €000	2016 €000
Stationery	—	4
IT consumables	—	11
	—	15

2.5 Other debit balances

at 31 December	2017	2016
	€000	€000
Travel pass scheme	93	67
Recoupable salaries	—	6
OPW suspense	809	42
HRMS suspense	920	13
Other debit suspense items	24	22
	1,846	150

2.6 Other credit balances

at 31 December	2017	2016
	€000	€000
Amounts due to the State		
Income Tax	302	217
Pay Related Social Insurance	308	245
Professional Services Withholding Tax	340	1,074
Pension contributions	91	70
Local Property Tax	4	3
Universal Social Charge	76	70
	1,121	1,679
Payroll deductions held in suspense	143	113
	1,264	1,792

2.7 Net Exchequer funding due

at 31 December	2017	2016
	€000	€000
Surplus to be surrendered	9,127	8,091
Deferred surrender	1,429	—
Exchequer grant undrawn	(10,612)	(6,909)
Net Exchequer funding due	(56)	1,182

Represented by:

Debtors

Bank and cash	16,489	20,118
Debit balances: suspense	1,846	150
	18,335	20,268

Creditors

Due to State	(1,121)	(1,679)
Client funding/advances balances	(17,127)	(17,294)
Credit balances: suspense	(143)	(113)
	(18,391)	(19,086)
	(56)	1,182

2.8 Client funded payroll bank account

The National Shared Services Office provides a payroll shared service function to a number of Government departments/offices and agencies. The balance on this account was €17,126,768 at 31 December 2017, all of which represents money lodged to the account by these client offices to cover funding for salaries over the new year period.

2.9 Commitments

a) Global commitments

at 31 December	2017 €000	2016 €000
Procurement of goods and services	2,190	2,235
Capital projects	24,680	33,955
Total of legally enforceable commitments	26,870	36,190

b) Major capital commitments

Project	Cumulative expenditure to 31 December 2016 €000	Expenditure in 2017 €000	Project commitments in subsequent years €000	Expected total spend lifetime of project 2017 €000	Expected total spend lifetime of project 2016 €000
Payroll shared services	8,611	2,147	—	10,758	10,373
Financial management shared services	10,467	7,514	24,680	42,661	42,661
	19,078	9,661	24,680	53,419	53,034

2.10 Matured liabilities

at 31 December	2017 €000	2016 €000
Estimate of matured liabilities not discharged at year end	15	2

Note 3 Vote Expenditure by Subhead

Analysis of administration expenditure

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000). Administration expenditure has been apportioned across the programmes, to present complete programme costings.

		2017	2016
		Estimate provision	Outturn
		€000	€000
i	Salaries, wages and allowances	25,206	19,306
ii	Travel and subsistence	169	83
iii	Training and development and incidental expenses	1,144	812
iv	Postal and telecommunications services	697	559
v	Office equipment and external IT services	5,339	2,728
vi	Office premises expenses	660	362
		33,215	23,850

Significant variations

i Salaries, wages and allowances

Estimate provision: €25.2 million, outturn: €22.5 million

The underspend of €2.7 million on expenditure on salaries, wages and allowances was due to general delays in the filling of ongoing operational vacancies. In addition the €1 million estimate provided for financial shared services operations was not required in 2017. This is a timing matter as financial shared services will go live in 2018.

ii Travel and subsistence

Estimate provision: €0.17 million, outturn: €0.10 million

The underspend of €0.07 million on expenditure on travel and subsistence was due to the estimated level of claims not materialising as FSS operations were not in place.

iv Postal and telecommunications services

Estimate provision: €0.7 million, outturn: €0.5 million

The underspend of €0.2 million on expenditure on postal and telecommunications services was largely due to some payslip distribution charges remaining in the client account longer than estimated.

v Office equipment and external IT services

Estimate provision: €5.3 million, outturn: €5.8 million

The overspend of €0.5 million on expenditure on office equipment and external IT was due to the replacement of servers which had reached their 'end of life' status and which was considered essential to the maintenance of continuing operations if not replaced.

vi Office premises expenses

Estimate provision: €0.66 million, outturn: €0.31 million

The underspend of €0.35 million on expenditure on office premises expenses was due to the postponement of the move of the corporate business unit into 2018.

Programme A Provision of shared services including personnel, payroll and pension administration services

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	25,206	22,530	19,306
A.2	Administration – non pay	8,009	7,890	4,544
A.3	PeoplePoint project	—	—	496
A.4	Payroll shared services project	2,602	2,147	2,387
A.5	Financial management shared services project	14,806	7,514	9,672
		50,623	40,081	36,405

Significant variations

Overall, the expenditure in relation to Programme A was €10.5 million lower than provided. €2.8 million of this related to administration expenditure and has already been explained above. The balance of the variance of €7.8 million was mainly due to the following:

A.4 Payroll shared services project

Estimate provision: €2.6 million, outturn: €2.1 million

The shortfall in expenditure of €0.5 million relative to the estimate provision was due to the non-replacement of project team members who left the project early in the year.

A.5 Financial management shared services project

Estimate provision: €14.8 million, outturn: €7.5 million

The shortfall in expenditure of €7.3 million was due largely to delays associated with the system implementation partner (contracted to build the system) in the development, design and roll out of certain aspects of the project. This is a timing issue that will be absorbed over the course of the project.

Note 4 Receipts

4.1 Appropriations-in-aid

		2017		2016
		Estimated	Realised	Realised
		€000	€000	€000
1.	Receipts from pension-related deduction on public service remuneration	580	456	461
2.	PeoplePoint levy	4,700	4,867	4,714
3.	Miscellaneous	170	140	163
Total		5,450	5,463	5,338

Significant variations

Overall, appropriations-in-aid were €0.01 million more than the forecast.

Explanations for the variances are set out below:

1. *Receipts from pension-related deduction on public service remuneration*

Estimate provision: €0.58 million, outturn: €0.46 million

Receipts from pension related deductions were slightly lower than estimated due to a reduced expenditure in relation to salaries and wages.

2. *PeoplePoint levy*

Estimate provision: €4.7 million, outturn: €4.87 million

The PeoplePoint levy had a positive variation of €0.17 million and arose due to the original figure of anticipated annual costs being underestimated.

3. *Miscellaneous*

Estimate provision: €0.17 million, outturn: €0.14 million

The miscellaneous figure was largely as anticipated and is subject to such variables as the amount of sick leave and maternity leave which is taken by staff.

Note 5 Employee Numbers and Pay

5.1 Employee numbers

	2017	2016
Number of staff at year end (full time equivalents)	750	601

5.2 Pay

	2017 €000	2016 €000
Pay ^a	22,315	19,226
Redundancy	—	51
Higher, special or additional duties allowance	30	11
Other allowances	33	29
Overtime	250	163
Employer's PRSI	1,890	1,607
Total pay	24,518	21,087

^a The total pay figure is inclusive of pay in subheads A.1, A.4 and A.5

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2017 €	Highest individual payment 2016 €
Higher, special or additional duties	9	1	23,546	2,811
Other allowances	10	—	9,474	6,532
Overtime	255	—	8,741	5,343
Extra remuneration in more than one category	6	—	6,252	—

5.4 Payroll overpayments

Overpayments recorded by the National Shared Services Office at the year-end were €114,681 in respect of 122 individuals (2016: €86,500 (121 individuals)). Of this €34,553 (95 individuals) have recovery plans in place.

Note 6 Miscellaneous

6.1 Public Service Bodies in Shared Services at 31 December 2017

Public Service Body	HR Shared Services	Payroll Shared Services
An Garda Síochána (Force, Civilian and Pensioners)	—	✓
An Garda Síochána Ombudsman Commission	✓	✓
Central Statistics Office	✓	✓
Chief State Solicitor's Office	✓	✓
Children Detention Schools	—	✓
Credit Union Restructuring Board	—	✓
Competition and Consumer Protection Commission	—	✓
Court Service	✓	✓
Department of Agriculture, Food and the Marine	✓	✓
Department of Business, Enterprise and Innovation	✓	✓
Department of Children and Youth Affairs	✓	✓
Department of Communications, Climate Action and Environment	✓	✓
Department of Culture, Heritage and the Gaeltacht	✓	✓
Department of Defence (Administration)	✓	✓
Department of Defence (Defence Force, Civilian and Pensioners)	—	✓
Department of Education and Skills	✓	✓
Department of Employment Affairs and Social Protection	✓	✓
Department of Finance	✓	✓
Department of Finance (PMG Pensions)	—	✓
Department of Foreign Affairs and Trade	✓	✓
Department of Health	✓	✓
Department of Housing, Planning and Local Government	✓	✓
Department of Justice and Equality	✓	✓
Department of Public Expenditure and Reform	✓	✓
Department of Public Expenditure and Reform (Pensioners)	—	✓
Department of the Taoiseach	✓	✓
Department of Transport, Tourism and Sport	✓	✓
Health Information and Quality Authority	—	✓
International Co-operation	✓	✓
Irish Auditing and Accounting Supervisory Authority	—	✓
Irish Human Rights and Equality Commission	✓	✓
Irish Prison Service	—	✓
Law Reform Commission	—	✓
Legal Aid Board	✓	✓
National Council for Curriculum and Assessment	—	✓
National Council for Special Education	✓	✓
National Disability Authority	—	✓
National Library of Ireland	✓	✓
National Museum of Ireland	✓	✓
National Shared Services Office	✓	✓
Office of the Attorney General	✓	✓
Office of the Comptroller and Auditor General	✓	✓
Office of the Director of Public Prosecutions	✓	✓
Office of Government Procurement	✓	✓
Office of the Ombudsman	✓	✓
Office of Public Works	✓	✓
Office of Revenue Commissioners	✓	✓
Ordnance Survey Ireland	✓	—

Public Service Body	HR Shared Services	Payroll Shared Services
Pensions Ombudsman	—	✓
President's Establishment	✓	✓
Property Registration Authority	✓	✓
Public Appointments Service	✓	✓
Road Safety Authority	✓	—
State Examinations Commission	✓	✓
State Laboratory	✓	✓
Valuation Office	✓	✓
Workplace Relations Commission	—	✓
