

Appropriation Account 2017

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 2017 for the salaries and expenses of the Prison Service, and other expenses in connection with prisons, including places of detention and for payment of certain grants.

The expenditure outturn is compared with the sums

- a) 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
- b) provided for capital supply services in 2017 out of unspent 2016 appropriations, under the deferred surrender arrangement established by section 91 of the Finance Act 2004.

A surplus of €1.55 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 13^a prisons and places of detention, as well as property at Irish Prison Service College, Portlaoise and property adjacent to the Headquarters building in Longford, and three sites in Dublin: one adjacent to Cloverhill Prison and others in Kilmainham and Thornton.

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 historic cost, including investment in infrastructure and services, on the basis that it is a strategic State asset with potential future use value. This position will be kept under review on an annual basis.

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

Prisons land and buildings will be revalued every 5 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.

^a The corresponding figure in the 2016 Account was 14. The former St. Patricks Institution is now classified as part of the overall Mountjoy Campus and is not a separate stand-alone prison.

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 National Shared Services Office provides payroll processing services to the Prison Service.

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
- 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 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, 49 supply arrangements were reported under Circular 40/02 in 2017 with a total value of €8,864,024. These are broken down as follows:
 - (a) five urgent requirements (etc) with a total value of €498,664
 - (b) fourteen proprietary purchases accounted for a total of €2,206,040
 - (c) ten existing supply contracts were extended/rolled over with a value of €834,319
 - (d) two local arrangements/tenders were entered in to with a value of €77,432
 - (e) eighteen other procurement scenarios are reflected in the 40/02 return with a value of €5,247,569. These situations have mainly arisen while the finalisation of centralised tender arrangements with the Office of Government Procurement and Office of the Government Chief Information Officer are awaited.

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.

Risk and Control Framework

The Irish Prison Service has implemented a 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 for each Prison, Directorate and for the Irish Prison Service at a corporate level which identify the key risks at prison, directorate and organisation level and these have been identified, evaluated and graded according to their significance. The Corporate Risk Register is reviewed and updated by the IPS Risk Management Committee (Executive Management Team) on a quarterly basis and quarterly reviews also take place at prison/directorate 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 Risk Management Committee, 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

The Irish Prison Service'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 Irish Prison Service responsible for the development and maintenance of the internal financial control framework. A Chief Risk Officer post has been identified and is expected to be filled during 2018.

A review of certain administrative processes is currently being undertaken in the Prison Service.

Internal Financial Control Issues

Arising from recent audit reports, a review of administrative, financial and operational controls is currently being carried out in the Irish Prison Service with a view to strengthening controls and updating documentation in relation to processes and procedures. The areas which form part of the review include procedures in relation to cash handling, imprest account management and processes in relation to non-voted financial operations such as Prison Shops, the Prisoner Assist Programme Fund, prisoner cash accounts and the operation of the Voluntary Mess Committees.

Oonagh McPhillips
Accounting Officer
Prisons

29 March 2018

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 21 Prisons

Opinion on the appropriation account

I have audited the appropriation account for Vote 21 Prisons 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 21 Prisons 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 Irish Prison Service 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*.

Non compliance with procurement rules

The Accounting Officer has disclosed in the statement on internal financial control that material instances of non-compliance with procurement rules occurred in respect of contracts that operated in 2017.

Seamus McCarthy
Comptroller and Auditor General

21 September 2018

Vote 21 Prisons

Appropriation Account 2017

	Estimate provision		2017	2016
	€000	€000	Outturn	Outturn
	€000	€000	€000	€000
Programme expenditure				
A Administration and provision of safe, secure, humane and rehabilitative custody for people who are sent to prison				
<i>Current year provision</i>	327,374			
<i>Deferred surrender</i>	<u>2,833</u>			
		330,207	326,892	325,041
Gross expenditure		330,207	326,892	325,041
<i>Deduct</i>				
B Appropriations-in-aid		<u>12,584</u>	<u>13,056</u>	<u>13,440</u>
Net expenditure				
<i>Current year provision</i>	314,790			
<i>Deferred surrender</i>	<u>2,833</u>			
		317,623	313,836	311,601

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	3,786,856	7,049,978
Deferred surrender	(2,233,000)	(2,833,000)
Surplus to be surrendered	<u>1,553,856</u>	<u>4,216,978</u>

Oonagh McPhillips
Accounting Officer
Prisons

29 March 2018

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2017

	2017		2016
	€000	€000	€000
Programme cost		79,656	80,314
Pay		232,551	230,781
Non pay		14,685	13,946
Gross expenditure		326,892	325,041
<i>Deduct</i>			
Appropriations-in-aid		13,056	13,440
Net expenditure		313,836	311,601
Changes in capital assets			
Purchases cash	(24,673)		
Depreciation	2,401		
Loss on disposals	12	(22,260)	(19,524)
Changes in net current assets			
Increase in closing accruals	3,142		
Increase in stock	(616)	2,526	(1,614)
Direct expenditure		294,102	290,463
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		54,031	45,197
Net programme cost		348,133	335,660

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.

		2017	2016
		€000	€000
Vote 9 Office of the Revenue Commissioners	e	270	270
Vote 12 Superannuation and Retired Allowances	e	52,580	43,771
Vote 13 Office of Public Works	e	153	148
Vote 18 National Shared Services Office	e	472	453
Vote 24 Justice and Equality - Financial Shared Services Centre	e	556	555
		54,031	45,197

"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	948,734	926,157
Current assets			
Bank and cash	2.3	10,607	11,111
Stocks	2.4	1,785	1,169
Prepayments		1,027	929
Accrued income		170	111
Other debit balances	2.5	406	275
Total current assets		13,995	13,595
Less current liabilities			
Net Exchequer funding due	2.7	2,316	2,911
Accrued expenses		6,558	3,259
Other credit balances	2.6	8,697	8,475
Total current liabilities		17,571	14,645
Net current liabilities		(3,576)	(1,050)
Net assets		945,158	925,107
Represented by:			
State funding account	2.1	945,158	925,107

2.1 State funding account

	Note	2017 €000	2016 €000
Balance at 1 January		925,107	942,373
Disbursements from the Vote			
Estimate provision	Account	317,623	
Surplus to be surrendered	Account	(1,554)	
Deferred surrender	Account	(2,233)	
Net vote		313,836	311,601
Expenditure (cash) borne elsewhere	1	54,031	45,197
Non cash expenditure – revaluation	2.2	317	(38,404)
Net programme cost	1	(348,133)	(335,660)
Balance at 31 December		945,158	925,107

2.2 Capital assets

	Land and buildings	Office equipment	Furniture and fittings	Motor vehicles	Capital assets under development	Total
	€000	€000	€000	€000	€000	€000
Gross assets						
Cost or valuation at 1 January 2017	915,113	72,190	813	9,719	5,438	1,003,273
Additions	246	2,610	57	2,770	18,990	24,673
Brought into use	11,830	—	—	—	(11,830)	—
Disposals	—	(3,728)	(27)	(956)	—	(4,711)
Revaluation ^a	317	—	—	—	—	317
Cost or valuation at 31 December 2017	927,506	71,072	843	11,533	12,598	1,023,552
Accumulated depreciation						
Opening balance at 1 January 2017	—	67,944	738	8,434	—	77,116
Depreciation for the year	—	1,848	37	516	—	2,401
Depreciation on disposals	—	(3,721)	(26)	(952)	—	(4,699)
Cumulative depreciation at 31 December 2017	—	66,071	749	7,998	—	74,818
Net assets at 31 December 2017	927,506	5,001	94	3,535	12,598	948,734
Net assets at 31 December 2016	915,113	4,246	75	1,285	5,438	926,157

^a The Cork Prison site was revalued from €1.68 million to €2 million based on a review carried out by the Valuation Office during 2017.

2.3 Bank and cash

at 31 December	2017	2016
	€000	€000
PMG balances and cash	10,469	10,805
Commercial bank accounts	138	306
	10,607	11,111

2.4 Stocks

at 31 December	2017	2016
	€000	€000
Uniforms and clothing	1,729	914
Furniture and maintenance material	—	92
Miscellaneous	56	163
	1,785	1,169

2.5 Other debit balances

at 31 December	2017	2016
	€000	€000
Imprests	235	67
Payroll suspense account (Paypath)	—	1
Other debit suspense items	171	207
	<u>406</u>	<u>275</u>

2.6 Other credit balances

at 31 December	2017	2016
	€000	€000
Amounts due to the State		
Income Tax	4,185	4,188
Pay Related Social Insurance	1,957	1,878
Retention Tax	72	211
Value Added Tax	1,826	1,486
	<u>8,040</u>	<u>7,763</u>
Payroll deductions held in suspense	642	666
Other credit suspense items	15	46
	<u>8,697</u>	<u>8,475</u>

2.7 Net Exchequer funding due

at 31 December	2017	2016
	€000	€000
Surplus to be surrendered	1,554	4,217
Deferred surrender	2,233	2,833
Exchequer grant undrawn	(1,471)	(4,139)
Net Exchequer funding due	<u>2,316</u>	<u>2,911</u>
Represented by:		
Debtors		
Bank and cash	10,607	11,111
Debit balances: suspense	406	275
	<u>11,013</u>	<u>11,386</u>
Creditors		
Due to State	(8,040)	(7,763)
Credit balances: suspense	(657)	(712)
	<u>(8,697)</u>	<u>(8,475)</u>
	<u>2,316</u>	<u>2,911</u>

2.8 Commitments

at 31 December	2017	2016
	€000	€000
Capital projects	11,930	4,627
Total of legally enforceable commitments	11,930	4,627

2.9 Matured liabilities

There were no matured liabilities undischarged at year end (2016: Nil).

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).

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	237,986	232,551	230,781
ii	Travel and subsistence	1,816	2,156	1,770
iii	Training and development and incidental expenses	3,860	3,582	2,397
iv	Postal and telecommunications services	2,900	1,933	2,956
v	Office equipment and external IT services	4,480	7,013	6,801
vi	Consultancy services and value for money and policy reviews	100	1	22
		251,142	247,236	244,727

Significant variations

iv Postal and telecommunications services

Estimate provision: €2.9 million, outturn: €1.933 million

The saving of €967,000 on expenditure on postal and telecommunications services was mainly due to less physical infrastructure and equipment upgrades required compared with previous years and a new contract arrangement, which resulted in reduced telephone costs.

v Office equipment and external IT services

Estimate provision: €4.480 million, outturn: €7.013 million

The excess of €2.533 million on expenditure on office equipment and external IT services was mainly due to increased ICT expenditure in relation to projects such as the renewal of the web security deployment, purchase of additional storage relating to the move to high-definition CCTV and the purchase of additional servers.

Programme A Administration and provision of safe, secure, humane and rehabilitative custody for people who are sent to prison

		2017		2016
		Estimate provision		Outturn
		€000	€000	€000
A.1	Administration – pay		237,986	232,551
A.2	Administration – non pay		13,156	14,685
A.3	Buildings and equipment			
	<i>Original</i>	39,188		
	<i>Deferred surrender</i>	2,833	42,021	39,828
A.4	Prisoner services		28,976	27,913
A.5	Operational services		3,730	6,482
A.6	Educational services		1,265	1,083
A.7	Compensation		2,873	4,150
A.8	Social disadvantage measures (Dormant accounts funded)		200	200
			330,207	326,892
				325,041

Significant variations

Overall, the expenditure in relation to Programme A was €3.32 million lower than originally provided. There was an underspend of €3.91 million in relation to administration expenditure (see above). The balance of the variance of €0.59 million (excess) was mainly due to the impact of the following:

A.3 Buildings and equipment

Estimate provision: €42.021 million, outturn: €39.828 million

The saving of €2.193 million arose due to an underspend in capital of €4.7 million, which was offset in part by an overrun in current expenditure of €2.5 million. The saving in capital expenditure mainly arose due to the deferral of the enhancement programme for CCTV throughout the Prisons estate pending a review of the procurement approach. An amount of €2.233 million was carried forward to 2018 under the capital carryover provisions. The excess in current expenditure mainly arose due to a programme of planned preventative maintenance works which the Prison service has commenced.

A.4 Prisoner services

Estimate provision: €28.976 million, outturn: €27.913 million

The saving of €1.063 million arose due to economies, efficiencies and reduced costs in a number of areas within this subhead.

A.5 Operational services

Estimate provision: €3.730 million, outturn: €6.482 million

The excess in expenditure of €2.752 million was due to increased purchases for the prison transport fleet of €1.8 million. An extensive review of the age of the existing fleet was undertaken in 2016 with a decision made to replace a number of the vehicles registered prior to 2008, commencing in 2016. This replacement programme continued in 2017 in order to modernise the fleet, reduce health and safety risks associated with older vehicles and to benefit from the reduced running costs of the new models. The balance of the excess expenditure in the subhead relates for the most part to additional security-related costs and new equipment for control/restraint and search facilities.

A.6 Educational services

Estimate provision: €1.265 million, outturn: €1.083 million

The saving in expenditure of €0.182 million arose due to the delayed reintroduction of professional library services in five prison sites and a lower than expected uptake of some educational courses.

A.7 Compensation

Estimate provision: €2.873 million, outturn: €4.150 million

The excess in expenditure of €1.277 million arose due to the higher than expected number and quantum of compensation cases falling due for payment in 2017. The vast majority of the cases in question were managed by the State Claims Agency and the Criminal Injuries Compensation Tribunal (Prison Officer Scheme) on behalf of the Irish Prison Service.

Note 4 Receipts

4.1 Appropriations-in-aid

		2017		2016
		Estimated	Realised	Realised
		€000	€000	€000
1.	Miscellaneous	405	439	237
2.	Dormant account receipts	200	200	188
3.	Receipts from pension-related deductions on public service remuneration	11,979	12,417	13,015
Total		12,584	13,056	13,440

Note 5 Employee Numbers and Pay

5.1 Employee numbers

	2017	2016
Number of staff at year end (full time equivalents)	3,186	3,215

5.2 Pay

	2017	2016
	€000	€000
Pay	136,736	137,047
Higher, special or additional duties allowance	354	273
Other allowances	45,101	46,283
Extra attendance and overtime	33,874	31,416
Employer's PRSI	16,486	15,762
Total Pay	232,551	230,781

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	64	5	33,944	11,560
Extra attendance and overtime	2,952	1,843	38,773	29,072
Shift and roster allowances	2,744	629	23,716	15,601
Miscellaneous	3,092	217	15,235	15,176
Extra remuneration in more than one category	3,012	2,809	65,602	52,743

5.4 Other remuneration arrangements

A total of €97,326 was paid to 22 retired civil servants in receipt of civil service pensions, ranging from €260 to €47,512, who were employed on various duties during 2017. A total of €49,315 was paid to 12 retired members of An Garda Síochána, who were employed by the Prison Service on specific duties during 2017. 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.

5.5 Payroll overpayments

Overpayments at the year end were €425,504 (161 cases) (2016: €542,561, 197 cases). Of this, €297,519 (101 cases) had recovery plans in place at 31 December 2017 including 47 preserved pension cases.

Note 6 Miscellaneous

6.1 Prison population

The estimated daily average number of prisoners in 2017 was 3,680 (2016: 3,717).

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.

	Number of cases	Legal costs paid by the Prison Service	Compensation awarded	Legal costs awarded	2017 Total	2016 Total
		€000	€000	€000	€000	€000
Claims by prison staff						
Civil claims received for injuries while on duty and other issues involving prison staff	104	—	1,141	369	1,510	2,134
Claims through the Criminal Injuries Compensation Tribunal arising out of injuries received by prison staff	38	—	742	—	742	745
Claims by prisoners						
Claims arising out of injuries and other actions involving prisoners	186	—	492	1,000	1,492	2,882
Claims by members of the public	37	—	264	131	395	140
		—	2,639	1,500	4,139	5,901

At 31 December 2017, the State Claims Agency recorded 2,250 claims as outstanding (2016: 1,893 cases). Legal costs incurred by the Prison Service in relation to 13 non-compensation cases amounted to €234,702 (2016: €575,000).

6.3 Contingent liability

The Irish Prison Service is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. Any actual amount or timing of potential liabilities is uncertain.

6.4 Prisoner funeral expenses

Ex gratia payments totalling €9,985 were made towards the funeral expenses of five prisoners who died in prison.

6.5 Cash losses

Two cash losses totalling €1,000 were identified in two prisons. Sanction will be sought to write off the losses in question.

6.6 Other financial operations within the Irish Prison Service

Separate to the expenditure reflected in the appropriation account, a number of other financial operations arise within the Prison Service in order to carry out its functions. The operations in question relate to the prison shops, a Prisoner Assist Programme Fund and a bank account for prisoner cash. The details are as follows:

Prison shops — Each prison has an internal shop ('tuck shop') where prisoners can purchase small items such as sweets and soft drinks etc. The items are paid for from individual prisoner funds. All procurement for the shop is done through the cash generated and is funded from sales to prisoners and any 'net profit' generated is transferred to the Prisoner Assist Programme Fund to assist prisoner hardship cases.

The total of the bank account balances for the 13 prisons shops at 31 December 2017 was €671,218 (2016: €976,187). The value of stock on hand was €322,078 (2016: €360,597).

Prisoner Assist Programme Fund (PAPF) — Each prison operates a PAPF account to fund prisoner hardship projects. The funding for the account is not from voted funds but rather from the 'net profit' surplus generated from the prison shop.

The total of the bank account balances at 31 December 2017 was €455,194 (2016: €503,819).

Prisoner Cash Account — a bank account is maintained specifically for prisoner's personal cash and is managed by the Prisons Finance Directorate. As prisoners leave prison, they receive the balance of their personal cash from this account. The balance in the account at 31 December 2017 was €950,435 (2016: €1,058,875). This represents the accumulated prisoner balances at year end but also includes the total Prison Shop sales for December (typically €500,000 approx.) that will be transferred, shortly after month end, to the appropriate prison shop bank accounts to facilitate payment to suppliers for December purchases.

In addition, voluntary mess committees (VMCs) were established in each of the relevant prisons (nine in all) to coordinate the administration of the operation of canteen facilities for prison staff provided through prisoner training kitchens. VMCs operate as separate and independent entities from the Irish Prison Service. Notwithstanding this, the Irish Prison Service has engaged with each VMC to remind them of their governance obligations and to reinforce to the Committees their responsibilities for adherence with policies, procedures, controls and Revenue regulations where appropriate. The operation of the VMCs is also included as part of a review of administrative processes currently being undertaken in the Prison Service.
