

OFFICE OF THE OMBUDSMAN

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted, for the salaries and expenses of the Office of the Ombudsman, the Standards in Public Office Commission, the Office of the Information Commissioner and the Office of the Commissioner for Environmental Information.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	4,327	3,007	-
A.2. TRAVEL AND SUBSISTENCE	50	57	-
A.3. INCIDENTAL EXPENSES	234	256	(39)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	73	50	(1)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	319	66	(25)
A.6. OFFICE PREMISES EXPENSES	231	77	21
A.7. CONSULTANCY AND LEGAL FEES	114	55	1
STANDARDS IN PUBLIC OFFICE COMMISSION			
B.1. SALARIES, WAGES AND ALLOWANCES	767	736	-
B.2. TRAVEL AND SUBSISTENCE	28	14	-
B.3. INCIDENTAL EXPENSES	314	141	(5)
B.4. POSTAL AND TELECOMMUNICATIONS SERVICES	18	25	-
B.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	83	30	(13)
B.6. OFFICE PREMISES EXPENSES	36	38	1
B.7. CONSULTANCY AND LEGAL FEES	65	107	-
OFFICE OF THE INFORMATION COMMISSIONER/ OFFICE OF THE COMMISSIONER FOR ENVIRONMENTAL INFORMATION			
C.1. SALARIES, WAGES AND ALLOWANCES	1,420	1,185	-
C.2. TRAVEL AND SUBSISTENCE	20	5	-
C.3. INCIDENTAL EXPENSES	112	98	(5)
C.4. POSTAL AND TELECOMMUNICATIONS SERVICES	26	32	(1)
C.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	110	39	(16)
C.6. OFFICE PREMISES EXPENSES	35	48	2
C.7. CONSULTANCY AND LEGAL FEES	<u>248</u>	<u>329</u>	<u>16</u>
Gross Total	8,630	6,395	(64)
<i>Deduct :-</i>			
D. APPROPRIATIONS-IN-AID	<u>5</u>	<u>7</u>	<u>-</u>
Net Total	<u>8,625</u>	<u>6,388</u>	<u>(64)</u>
SURPLUS TO BE SURRENDERED	€2,237,297		

The Statement of Accounting Policies and Principles and Notes 1 to 11 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			6,388
Changes in Capital Assets			
Purchases Cash	(29)		
Depreciation	<u>106</u>	77	
Changes in Net Current Assets			
Increase in Closing Accruals	21		
Increase in Stock	<u>(4)</u>	<u>17</u>	<u>94</u>
Direct Expenditure			6,482
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			<u>1,329</u>
Operating Cost			<u>7,811</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			187
Current Assets			
Stocks (Note 9)		33	
Prepayments		117	
Debit Suspense Balances		19	
PMG Balance and Cash		69	
Net Liability from the Exchequer (Note 4)		<u>108</u>	
Total Current Assets		<u>346</u>	
Less Current Liabilities			
Accrued Expenses		52	
Other Credit Balances:			
Payroll Deductions	55		
Due to the State (Note 10)	111		
Other Suspense Accounts	<u>30</u>	<u>196</u>	
Total Current Liabilities		<u>248</u>	
Net Current Assets			<u>98</u>
Net Assets			<u>285</u>

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2007

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2007	1,090	389	1,479
Additions	7	22	29
Disposals	-	-	-
Gross Assets at 31 December 2007	<u>1,097</u>	<u>411</u>	<u>1,508</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	919	296	1,215
Depreciation for the year	66	40	106
Depreciation on Disposals	-	-	-
Cumulative Depreciation at 31 December 2007	<u>985</u>	<u>336</u>	<u>1,321</u>
Net Assets at 31 December 2007	<u>112</u>	<u>75</u>	<u>187</u>

4 NET LIABILITY TO THE EXCHEQUER

Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2007

	€000	€000
Surplus to be surrendered		2,237
Exchequer Grant Undrawn		<u>(2,345)</u>
Net Liability from the Exchequer		<u>(108)</u>
Represented by:		
Debtors		
Net PMG Position and Cash	69	
Debit Balances: Suspense	<u>19</u>	88
Creditors		
Due to the State (Note 10)	(111)	
Credit Balances: Suspense	<u>(85)</u>	<u>(196)</u>
		<u>(108)</u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	1,320	The saving arose because the recruitment of additional staff required for the undertaking of new functions by the Ombudsman did not commence until late 2007.
A.4.	23	The saving arose because the projected additional postal and telecommunication costs associated with the undertaking of new functions by the Ombudsman did not arise during 2007.
A.5.	253	The saving arose because (a) start-up costs of €97,000 associated with the undertaking of new functions by the Ombudsman did not arise during 2007 and (b) expenditure on IT hardware was lower than anticipated in 2007.
A.6.	154	The saving arose because start-up costs of €130,000 associated with the undertaking of new functions by the Ombudsman did not arise during 2007.
A.7.	59	The saving arose because projected additional legal and consultancy services costs associated with the undertaking of new functions by the Ombudsman did not arise during 2007.
B.2.	14	The saving arose because expenditure on travel and subsistence by the Standards in Public Office Commission was lower than anticipated in 2007.
B.3.	173	The saving arose because (a) this Subhead contained a contingency sum of €90,000 which remained unspent in 2007 and (b) expenditure on advertising by the Standards in Public Office Commission was lower than anticipated.
B.5.	53	The saving arose because expenditure on IT hardware by the Standards in Public Office Commission was lower than anticipated in 2007.
B.7.	(42)	The excess expenditure on this Subhead was due to higher than expected expenditure on legal services by the Standards in Public Office Commission.
C.2.	15	The saving arose because expenditure on travel and subsistence by the Office of the Information Commissioner was lower than anticipated in 2007.
C.5.	71	The saving arose because expenditure on IT hardware by the Office of the Information Commissioner was lower than anticipated in 2007.
C.6.	(13)	The excess expenditure on this Subhead was due to higher than expected expenditure on office maintenance by the Office of the Information Commissioner.
C.7.	(81)	The excess expenditure on this Subhead was due to higher than expected expenditure on legal services by the Office of the Information Commissioner.

6 DETAILS OF EXTRA REMUNERATION

	Amount Paid €	Number of Recipients	Recipients of €6,350 or more	Max. Individual Payment of €6,350 or more €
Higher, special or additional duties	39,561	14	2	14,100
Overtime and extra attendance	<u>37,203</u>	22	2	8,008
Total extra remuneration	<u>76,764</u>			

Note:

Certain individuals received extra remuneration in more than one category.

7 MISCELLANEOUS ITEMS

There is a carryover of €560,000 from 2007 to 2008 under the terms of the Administrative Budget Agreement.

A sum of €12,961 was spent on merit awards (including 18 individual awards ranging from €350 to €900).

8 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

The sum of €113,389 was lodged to the Exchequer in respect of legal costs recovered.

9 STOCKS

Stocks at 31 December 2007 comprise:	€000
Stationery	12
IT Consumables	<u>21</u>
	<u>33</u>

10 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:	€000
Income Tax	79
Pay Related Social Insurance	25
VAT	2
Withholding Tax	<u>5</u>
	<u>111</u>

11 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2007 has been submitted with this account to the Comptroller and Auditor General. The following actions have been taken, or are planned, to enhance the system of internal controls as regards staff training, risk management, information and communications technology, security and ongoing review of the effectiveness of administrative and financial controls.

The Office uses the Performance Management and Development System (PMDS), *inter alia*, for identifying staff training needs, including financial management and accounting skills. The required training is then organised or sourced as appropriate.

A process has been initiated, aimed at identifying the most significant risks facing the Office and its capacity to manage them. The objective is to integrate risk management into the Office's ongoing management processes.

The Office has in place modern computer desktop hardware and software which are available to all staff. Servers, networks and systems, back-up and firewall facilities are also in place. This infrastructure is managed and secured to current best practice.

Finally, the evaluation of internal controls is performed by the Office's internal auditor and this process is supported by an Audit Committee which includes two external members. The work of the Committee will also be informed by any comments the Comptroller and Auditor General might make arising from an audit of the Appropriation Accounts.

PAT WHELAN
Accounting Officer
OFFICE OF THE OMBUDSMAN
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Ombudsman for 2007 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Appropriation Account has been prepared in accordance with the Statement of Accounting Policies and Principles on pages v-viii. The responsibilities of the Accounting Officer and the Comptroller and Auditor General, and the basis of the audit opinion are set out on pages iii-v.

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 Ombudsman. The Appropriation Account is in agreement with the books of account.

In my opinion the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2007.



JOHN BUCKLEY
Comptroller and Auditor General
19 September 2008