

OFFICE OF THE ATTORNEY GENERAL

Account of the sum expended, in the year ended 31 December 2007, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Attorney General, including a grant-in-aid.

Service	Estimate Provision €000	Outturn €000	Closing Accruals €000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	9,971	9,255	-
A.2. TRAVEL AND SUBSISTENCE	255	215	12
A.3. INCIDENTAL EXPENSES	1,025	916	(3)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	199	130	(6)
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,284	783	(15)
A.6. OFFICE PREMISES EXPENSES	350	207	(1)
A.7. CONSULTANCY SERVICES	190	95	-
A.8. VALUE FOR MONEY AND POLICY REVIEWS	60	43	4
A.9. CONTRACT LEGAL EXPERTISE	885	915	40
OTHER SERVICES			
B. CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	35	34	-
C. LAW REFORM COMMISSION (GRANT-IN-AID)	4,910	3,567	5
D. GENERAL LAW EXPENSES	<u>64</u>	<u>20</u>	=
Gross Total	19,228	16,180	36
<i>Deduct :-</i>			
E. APPROPRIATIONS-IN-AID	<u>8</u>	<u>38</u>	<u>8</u>
Net Total	<u>19,220</u>	<u>16,142</u>	<u>28</u>
SURPLUS TO BE SURRENDERED	€3,078,358		

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2007

	€000	€000	€000
Net Outturn			16,142
Changes in Capital Assets			
Purchases Cash	(400)		
Depreciation	<u>517</u>	117	
Changes in Net Current Assets			
Increase in Closing Accruals	82		
Decrease in Stock	<u>3</u>	<u>85</u>	<u>202</u>
Direct Expenditure			16,344
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		1,496	
Notional Rents		<u>924</u>	<u>2,420</u>
Operating Cost			<u>18,764</u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2007

	€000	€000	€000
Capital Assets (Note 3)			1,267
Current Assets			
Stocks (Note 11)		36	
Prepayments		144	
Accrued Income		8	
Other Debit Balances:			
Miscellaneous	40		
Shared Costs Clearing	<u>131</u>	171	
PMG Balance and Cash	293		
Orders Outstanding	<u>(6)</u>	<u>287</u>	
Total Current Assets		<u>646</u>	
Less Current Liabilities			
Accrued Expenses		180	
Other Credit Balances:			
Due to the State (Note 12)	262		
Payroll Deductions	46		
Miscellaneous	<u>75</u>	383	
Net Liability to the Exchequer (Note 4)		<u>75</u>	
Total Current Liabilities		<u>638</u>	
Net Current Assets			<u>8</u>
Net Assets			<u>1,275</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	3,932	1,445	5,377
Additions	350	42	392
Disposals	<u>(9)</u>	=	<u>(9)</u>
Gross Assets at 31 December 2007	<u>4,273</u>	<u>1,487</u>	<u>5,760</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2007	2,951	1,034	3,985
Depreciation for the year	446	71	517
Depreciation on Disposals	<u>(9)</u>	=	<u>(9)</u>
Cumulative Depreciation at 31 December 2007	<u>3,388</u>	<u>1,105</u>	<u>4,493</u>
Net Assets at 31 December 2007	<u>885</u>	<u>382</u>	<u>1,267</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		3,078
Exchequer Grant Undrawn		<u>(3,003)</u>
Net Liability to the Exchequer		<u>75</u>
Represented by:		
Debtors		
Net PMG position and cash	287	
Debit Balances: Suspense	<u>171</u>	458
Creditors		
Due to the State (Note 12)	(262)	
Credit Balances: Suspense	<u>(121)</u>	<u>(383)</u>
		<u>75</u>

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

Sub-head	Less/(More) Than Provided €000	Explanation
A.1.	716	Savings arose due to the delay in filling some staffing vacancies.
A.2.	40	Savings arose due to reduced travel requirements.
A.3.	109	Savings arose due to less than anticipated spend on training, official entertainment and publications.
A.4.	69	Savings arose due to a less than anticipated spend on telecommunications.
A.5.	501	Savings arose due to lower than anticipated costs associated with IT outsourcing and also IT software.

Sub-head	Less/(More) Than Provided €000	Explanation
A.6.	143	Savings arose due to a lower than anticipated spend on maintenance/repairs to the building and a less than anticipated spend on furniture and fittings.
A.7.	95	Savings arose due to a lower than anticipated spend on both IT and other consultancy.
A.8.	17	Savings arose due to some value for money reviews not being finalised.
A.9.	(30)	An overspend arose due to the need of the Office to retain Consultant Parliamentary Counsel to facilitate the Government's legislative programme.
B.	1	A small saving arose due to lower than anticipated contributions.
C.	1,343	Savings arose due to a less than anticipated drawdown in Grant-in-Aid by the Law Reform Commission as some staffing vacancies were not filled until late in the year.
D.	44	Savings arose due to a less than anticipated spend on general law expenses to Counsel.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
E. Miscellaneous	<u>8,000</u>	<u>37,516</u>

Explanation of Variation

Accrued income from secondment of staff member to Taxi Regulation Board.

7 COMMITMENTS

Commitments at 31 December 2007 amount to €1,378,327. This is comprised of €198,741 for library and know-how, €666,094 in respect of drafting, €49,923 for agency/contract staff, €102,217 in respect of staffing costs for the pre Irish Independence statute law revision project, €168,545 in respect of other staff and €66,000 in respect of the case and records management system. There are also amounts totalling €126,807 in respect of consultants.

8 MATURED LIABILITIES

Matured liabilities undischarged at the end of the year amounted to €5,372.

9 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	85,795	35	4	16,077
Overtime and extra attendance	36,459	29	-	-
Miscellaneous	<u>117,774</u>	6	6	40,370
Total extra remuneration	<u>240,028</u>			

Note: Certain individuals received extra remuneration in more than one category.

10 MISCELLANEOUS ITEMS**Engagement of Retired Civil Servants**

A retired Civil Servant in receipt of a Civil Service pension was engaged on a contract basis at a cost of €86,838.

Carryover under Administrative Budget Scheme

As agreed with the Department of Finance under the delegated Administrative Budget Scheme, a carryover of €568,000 is included in the Estimate for 2008.

Change Management Funding

Funding totalling €16,825 was received from the Change Management Fund in respect of the following:

Office of the Attorney General: €12,000 in respect of Resource Allocation, Business Planning Project;

Law Reform Commission: €4,825 in respect of the Consultation Process for Third Programme of Law Reform.

Refund in respect of Redundancy Payments

The Office received a total of €10,929 from the Department of Enterprise, Trade and Employment in respect of redundancy lump sums paid to 3 former employees during the year.

11 STOCKS

Stocks at 31 December 2007 comprised:

	€000
IT Consumables	1
Stationery	24
CD ROM Irish Statute Book	<u>11</u>
	<u>36</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2007 consisted of:

	€000
Income Tax	165
Pay Related Social Insurance	67
Pensions	1
Withholding Tax	20
Value Added Tax	9
	<u>262</u>

13 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 internal controls as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

Staff Training

As the Management Information Framework (MIF) and Case and Records Management System are rolled out, training is being provided to relevant staff. Staff in the Finance and other relevant units have received refresher training on the Financial Management System.

Risk Management

The risk management process is overseen by a Risk Management Committee, representative of the Office and the Office of the Chief State Solicitor, which reports to the joint Office MAC and the Audit Committee. A risk management policy has been agreed and a Corporate Risk Register covering both Offices is in place. Business Group/Unit Risk Registers are reviewed every six months.

Information and Communications Technology Security

The Office applies good practice controls to mitigate against key security risks associated with Information and Communications Technology (ICT). The Office, in conjunction with the Office of the Chief State Solicitor, is currently finalising a cross-Office Business Continuity Plan.

Administrative and Financial Controls

The MAC and Audit Committee regularly review controls. All internal audit reports are considered by the MAC. The Office intends to undertake a review of all financial procedures during 2008.

FINOLA FLANAGAN

Accounting Officer

OFFICE OF THE ATTORNEY GENERAL

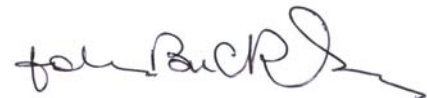
31 March 2008

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Attorney General 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 Attorney General. 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