

**Vote 17 Office of the
Commission for Public Service Appointments**

Introduction

As Accounting Officer for Vote 17, 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 2011, for the salaries and expenses of the Office of the Commission for Public Service Appointments.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2011, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 5 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

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Office of the Commission for Public Service Appointments.

The following actions are taken to continuously enhance the system of internal financial control.

An independent internal auditor carried out a number of audits of the financial accounting procedures and controls in operation on behalf of the Office during 2011. The auditor's conclusions have been adopted and structures have been put in place to address his findings and recommendations.

The Office's audit committee reviews and assesses each internal and external audit. It also provides advice regarding the Office's risk management systems. The committee met once in 2011.

The Performance Management and Development System (PMDS) is used to identify staff training needs, including financial management training.

A merger between the Office of the Commission for Public Service Appointments and the Office of the Ombudsman has been agreed following approval to proceed having been received from the Department of Finance. Legislative changes are required to formally complete the merger. Certain aspects of the merger have proceeded in advance of the legislation. The two organisations agreed a Memorandum of Understanding in December 2010 dealing with administrative matters to provide a flexible basis for both offices. The areas covered in the Memorandum are personnel matters relating to CPSA staff, finance matters and management of budgets, training and associated payments and general staff matters.

Andrew Patterson
Accounting Officer

Office of the Commission for Public Service Appointments
29 February 2012

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 17: Office of the Commission for Public Service Appointments for 2011 under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

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 Commission for Public Service Appointments. 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 2011.

Seamus McCarthy
Comptroller and Auditor General
20 July 2012

**Vote 17 Office of the
Commission for Public Service Appointments
Appropriation Account 2011**

Service	2011 Estimate provision	2011 Outturn	2010 Outturn
	€000	€000	€000
Programme Expenditure			
A Regulation and Monitoring of Appointments	913	540	594
Gross expenditure	913	540	594
Deduct:			
B Appropriations-in-aid	30	31	28
Net expenditure	883	509	566
Surplus to be surrendered		€373,875	€361,627

Administration	2011 Estimate provision	2011 Outturn	2010 Outturn
	€000	€000	€000
(i) Salaries, wages and allowances	519	474	453
(ii) Travel and subsistence	7	1	4
(iii) Training and development and incidental expenses	76	13	42
(iv) Postal and telecommunications services	28	2	11
(v) Office equipment and external IT services	90	20	33
(vi) Office premises expenses	35	—	11
(vii) Consultancy services and value for money and policy reviews	84	8	14
(viii) Legal fees	74	22	26
	913	540	594

Notes to the Appropriation Account

1 Operating Cost Statement 2011

	Note	€000	2011 €000	2010 €000
Pay			474	453
Non pay			66	141
Gross expenditure			<u>540</u>	<u>594</u>
Deduct				
Appropriations-in-aid			31	28
Net expenditure			<u>509</u>	<u>566</u>
Changes in capital assets				
Purchases cash		(11)		
Depreciation		13		
Loss on disposals		6		
			<u>8</u>	<u>24</u>
Changes in net current assets				
Decrease in closing accruals		(2)		
Decrease in stock		2		
			<u>—</u>	<u>35</u>
Direct expenditure			<u>517</u>	<u>625</u>
Net allied services expenditure	1.1		3	4
Total operating cost			<u><u>520</u></u>	<u><u>629</u></u>

1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 17 borne elsewhere

Vote		2011 €000	2010 €000
6	Finance	3	4
		<u>3</u>	<u>4</u>

2 Balance Sheet as at 31 December 2011

	Note	2011 €000	2010 €000
Capital assets	2.1	24	32
		<u>24</u>	<u>32</u>
Current assets			
Bank and cash	2.2	15	44
Stocks	2.3	10	12
Prepayments		7	8
Other debit balances		2	2
Total current assets		<u>34</u>	<u>66</u>
Less current liabilities			
Accrued expenses		—	3
Other credit balances	2.4	15	17
Net liability to the Exchequer	2.5	2	29
Total current liabilities		<u>17</u>	<u>49</u>
Net current assets		17	17
Net assets		<u><u>41</u></u>	<u><u>49</u></u>
Represented by:			
State funding account		<u><u>41</u></u>	<u><u>49</u></u>

2.1 Statement of Capital Assets

	Office equipment €000	Furniture and fittings €000	Total €000
Gross assets			
Cost or valuation at 1 January 2011	112	20	132
Prior year adjustment ¹	(1)	(1)	(2)
Additions	11	—	11
Disposals	(2)	(10)	(12)
Cost or valuation at 31 December 2011	120	9	129
Accumulated depreciation			
Opening balance at 1 January 2011	90	10	100
Prior year adjustment ¹	(1)	(1)	(2)
Depreciation for the year	12	1	13
Depreciation on disposals	(2)	(4)	(6)
Cumulative depreciation at 31 December 2011	99	6	105
Net assets at 31 December 2011	21	3	24
Net assets at 31 December 2010	22	10	32

¹Following a review of the asset register, prior year adjustments arose in respect of certain asset values and depreciation.

2.2 Bank and Cash

	2011 €000	2010 €000
at 31 December		
PMG balances and cash	15	44
	15	44

2.3 Stocks

	2011 €000	2010 €000
at 31 December		
Printing and stationery	10	12
	10	12

2.4 Other Credit Balances

at 31 December

2011	2010
€000	€000

Amounts due to the State

Income Tax	8	5
Pay Related Social Insurance	2	3
Professional Services Withholding Tax	—	3
Pension contributions	1	1
	<u>11</u>	<u>12</u>
Payroll deductions held in suspense	4	5
	<u>15</u>	<u>17</u>

2.5 Net Liability to the Exchequer

at 31 December

2011	2010
€000	€000

Surplus to be surrendered	374	362
Exchequer grant undrawn	(372)	(333)
Net liability to the Exchequer	<u>2</u>	<u>29</u>

Represented by:**Debtors**

Bank and cash	15	44
Debit balances: suspense	2	2
	<u>17</u>	<u>46</u>

Creditors

Due to State	(11)	(12)
Credit balances: suspense	(4)	(5)
	<u>(15)</u>	<u>(17)</u>

<u>2</u>	<u>29</u>
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3 Programme Expenditure

	2011 Estimated provision €000	2011 Outturn €000	2010 Outturn €000
A Regulation and Monitoring of Appointments			
A.1 Administration - pay	519	474	453
A.2 Administration - non pay	394	66	141
	913	540	594

Explanation of significant variations

An explanation is provided in the case of each heading where the outturn varied from the amount provided by more than €100,000, and by more than 25%. No outturn on this Vote met these criteria in 2011.

4 Receipts

	2011 Estimated €000	2011 Realised €000	2010 Realised €000
4.1 Appropriations-in-aid			
1. Receipts from pension-related deductions on public service remuneration	30	31	28

5 Employee Numbers and Pay

	2011	2010
Number of staff at year end (full time equivalents)	8	8
	€000	€000
Pay	459	438
Employer's PRSI	15	15
Total pay	474	453