

Vote 3 Office of the Attorney General

Introduction

As Accounting Officer for Vote 3, 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 Attorney General including a grant-in-aid.

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 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.

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 Attorney 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.

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 has in place a cross-Office Business Continuity Plan and also in the AGO, a Breach Management Plan. The implementation of the plans is monitored, reviewed regularly and reported to local and main MACs.

Administrative and Financial Controls

The MAC and Audit Committee regularly review controls through the provision of management reports. All internal audit reports are considered by the MAC and implementation of recommendations monitored. The Office has commenced the process of implementing the recommendations of a report in relation to a desktop review of financial controls and processes undertaken by an external consultant.

Liam O'Daly
Accounting Officer
Office of the Attorney General
6 July 2012

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 3: Office of the Attorney General 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 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 2011.

Seamus McCarthy
Comptroller and Auditor General
20 July 2012

Vote 3 Office of the Attorney General Appropriation Account 2011

Service	2011 Estimate provision	2011 Outturn	2010 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	10,436	9,995	9,570
A.2. Travel and subsistence	70	98	65
A.3. Training and development and incidental expenses	640	584	557
A.4. Postal and telecommunications services	125	79	107
A.5. Office equipment and external IT services	695	491	543
A.6. Office premises expenses	215	170	118
A.7. Consultancy services and value for money and policy reviews	20	4	1
A.8. Contract legal expertise	668	487	720
Other services			
B. Contributions to International Organisations	38	—	77
C. Law Reform Commission (grant-in-aid)	2,191	2,132	2,349
D. General law expenses	50	16	80
Gross expenditure	15,148	14,056	14,187
Deduct			
E. Appropriations-in-aid	788	778	731
Net expenditure	14,360	13,278	13,456
 Surplus to be surrendered		€1,082,325	€1,775,135

Notes to the Appropriation Account

1 Operating Cost Statement 2011

	Note	€000	2011 €000	2010 €000
Expenditure on administration			11,908	11,681
Expenditure on services and programmes			2,148	2,506
Gross expenditure			<u>14,056</u>	<u>14,187</u>
Deduct				
Appropriations-in-aid			778	731
Net expenditure			<u>13,278</u>	<u>13,456</u>
Changes in capital assets				
Purchases cash		(103)		
Depreciation		271	168	135
Changes in assets under development				
Cash payments			(39)	—
Changes in net current assets				
Increase in closing accruals		20		
Increase in stock		(3)		
			17	(16)
Direct expenditure			<u>13,424</u>	<u>13,575</u>
Net allied services expenditure	1.1		2,027	1,254
Notional rents			560	840
Total operating cost			<u><u>16,011</u></u>	<u><u>15,669</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 3 borne elsewhere.

Vote		2011 €000	2010 €000
6	Finance	54	—
7	Superannuation and Retired Allowances	950	484
10	Office of Public Works	313	178
20	Garda Síochána	64	194
	Central Fund - Ministerial etc. pensions	646	398
		<u>2,027</u>	<u>1,254</u>

2 Balance Sheet as at 31 December 2011

	Note	2011 €000	2010 €000
Capital assets	2.1	500	666
Capital assets under development	2.2	39	—
		539	666
Current assets			
Bank and cash	2.3	388	506
Stocks	2.4	30	27
Prepayments		207	240
Accrued income		5	6
Other debit balances	2.5	168	64
Total current assets		798	843
Less current liabilities			
Accrued expenses		36	48
Other credit balances	2.6	311	304
Net Liability to the Exchequer	2.7	245	266
Total current liabilities		592	618
Net current assets		206	225
Net assets		745	891
Represented by:			
State funding account		745	891

2.1 Capital Assets

	Office equipment €000	Furniture and fittings €000	Total €000
Gross assets			
Cost or valuation at 1 January 2011	4,310	1,574	5,884
Additions	77	28	105
Disposals	(37)	(3)	(40)
Cost or valuation at 31 December 2011	<u>4,350</u>	<u>1,599</u>	<u>5,949</u>
Accumulated depreciation			
Opening balance at 1 January 2011	3,907	1,311	5,218
Depreciation for the year	207	64	271
Depreciation on disposals	(37)	(3)	(40)
Cumulative depreciation at 31 December 2011	<u>4,077</u>	<u>1,372</u>	<u>5,449</u>
Net assets at 31 December 2011	<u>273</u>	<u>227</u>	<u>500</u>
Net assets at 31 December 2010	<u>403</u>	<u>263</u>	<u>666</u>

2.2 Capital Assets Under Development

at 31 December 2011

	In-house computer applications €000
Cash payments for the year	<u>39</u>
Amounts carried forward at 31 December 2011	<u><u>39</u></u>

2.3 Bank and Cash

at 31 December

	2011 €000	2010 €000
PMG balances and cash	450	517
Orders outstanding	(62)	(11)
	<u>388</u>	<u>506</u>

2.4 Stocks

at 31 December

	2011 €000	2010 €000
IT consumables	5	6
Stationery	25	21
	<u>30</u>	<u>27</u>

2.5 Other Debit Balances	2011	2010
at 31 December	€000	€000
Office of Public Works	120	—
Recoupable shared costs	—	9
Miscellaneous	48	55
	<u>168</u>	<u>64</u>

2.6 Other Credit Balances	2011	2010
at 31 December	€000	€000

Amounts due to the State		
Income Tax	197	152
Pay Related Social Insurance	73	58
Pension contributions	(43)	34
Professional Services Withholding Tax	15	10
Value Added Tax	43	23
	<u>285</u>	<u>277</u>
Payroll deductions held in suspense	26	27
	<u>311</u>	<u>304</u>

2.7 Net Liability to the Exchequer	2011	2010
at 31 December	€000	€000
Surplus to be surrendered	1,082	1,775
Exchequer grant undrawn	(837)	(1,509)
Net liability to the Exchequer	<u>245</u>	<u>266</u>

Represented by:**Debtors**

Bank and cash	388	506
Debit balances: suspense	168	64
	<u>556</u>	<u>570</u>

Creditors

Due to State	(285)	(277)
Credit balances: suspense	(26)	(27)
	<u>(311)</u>	<u>(304)</u>
	<u>245</u>	<u>266</u>

2.8 Commitments	2011	2010
at 31 December	€000	€000
Total of legally enforceable commitments	<u>266</u>	<u>333</u>

Note: The 2010 figure has been adjusted to exclude salary commitments which were included in error.

3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 25% in the case of administration subheads.

Subhead	Less/(more) than provided €000	Explanation
A.5	204	Savings were achieved primarily due to the deferral to 2012 of expenditure in relation to two IT projects - the development of an authoring tool for legislation drafting and a new legal know-how application.
A.8	181	Savings were achieved due to a delay in recruiting additional sanctioned consultant Parliamentary Counsel.

4 Receipts

4.1 Appropriations-in-aid

	2011 Estimated €000	2011 Realised €000	2010 Realised €000
1. Miscellaneous	8	14	6
2. Receipts from pension-related deductions on public service remuneration	780	764	725
Total	788	778	731

5 Employee Numbers and Pay

	2011	2010
Number of staff at year end (full time equivalents)	146	143
	2011	2010
	€000	€000
Pay	9,276	8,910
Higher, special or additional duties allowances	100	99
Overtime	2	2
Employer's PRSI	617	559
Total pay	9,995	9,570

Note: The figures in relation to 2010 have been adjusted to correct the misallocation of certain costs in the account for that year

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2011 €	Maximum individual payment 2010 €
Higher, special or additional duties	25	2	24,310	20,603
Overtime and extra attendance	6	—	420	902

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

6 Miscellaneous

6.1 Write-offs

Sanction conveyed by the Department of Finance to write off €12,946 and €2,301 from outstanding suspense accounts in 2010 for PSWT and VAT respectively was not noted in the 2010 Appropriation Account. These write-offs are reflected in this account.