



Appropriation Account 2012

Vote 17

Public Appointments Service

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 2012 for the salaries and expenses of the Public Appointments Service.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2012, 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

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 Public Appointments Service.

This responsibility is exercised in the context of the resources available to me and my other obligations as Head of the Service. 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.

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.

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 Public Appointments 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 Public Appointments Service is compliant with all relevant guidelines regarding procurement and is complying with all circulars relating to the mandatory use of framework agreements and contracts.

Internal Audit and Audit Committee

I confirm that the Public Appointments Service has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Public Appointments Service is exposed and its annual internal audit plans, approved by me, are based on 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 me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Fiona Tierney
Accounting Officer
Public Appointments Service

5 March 2013

Comptroller and Auditor General Report for presentation to the Houses of the Oireachtas

Vote 17 Public Appointments Service

I have audited the appropriation account for Vote 17 Public Appointments Service for the year ended 31 December 2012 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993. The account has been prepared in the form prescribed by the Minister for Public Expenditure and Reform, in accordance with standard accounting policies and principles for appropriation accounts.

Responsibility of the Accounting Officer

In accordance with Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is required to prepare the appropriation account. By law, the account must be submitted to me by 31 March following the end of the year of account.

The Accounting Officer is also responsible for the safeguarding of public funds and property under her control, for the efficiency and economy of administration in the Public Appointments Service and for the regularity and propriety of all transactions in the appropriation accounts.

Responsibility of the Comptroller and Auditor General

I am required under Section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation accounts of all Votes and to perform such tests as I consider appropriate for the purpose of the audit.

Upon completion of the audit of an appropriation account, I am obliged to provide a certificate stating whether, in my opinion, the account properly presents the receipts and expenditure related to the Vote. I am also required to refer to any material case in which

- a department or office has failed to apply expenditure recorded in the account for the purposes for which the appropriations made by the Oireachtas were intended, or
- transactions recorded in the account do not conform with the authority under which they purport to have been carried out.

Under Section 3 (10) of the Comptroller and Auditor General (Amendment) Act 1993, I am required to prepare a report each year on any matters that arise from the audits of the appropriation accounts or examinations of accounting controls.

Scope of audit

An audit includes examination, on a test basis, of evidence relevant to the amounts and regularity of financial transactions included in the account and an assessment of whether the accounting provisions of Public Financial Procedures have been complied with.

The audit involves obtaining sufficient evidence to give reasonable assurance that the appropriation account is free from material misstatement, whether caused by fraud or other irregularity or error. I also seek to obtain evidence about the regularity of financial transactions in the course of the audit. In forming the audit opinion, the overall adequacy of the presentation of the information in the appropriation account is evaluated.

Opinion on the appropriation account

In my opinion, the appropriation account properly presents the receipts and expenditure of Vote 17 Public Appointments Service for the year ended 31 December 2012.

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 Public Appointments Service. The appropriation account is in agreement with the books of account.

Seamus McCarthy
Comptroller and Auditor General

30 August 2013

Vote 17 Public Appointments Service Appropriation Account 2012

	2012		2011
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme Expenditure			
A Civil and Public Service - Redeployment/ Recruitment/ Selection	6,880	6,699	7,301
Gross expenditure	6,880	6,699	7,301
<i>Deduct</i>			
B Appropriations-in-aid	254	370	520
Net expenditure	6,626	6,329	6,781

Surplus for surrender

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	2012	2011
	€	€
Surplus to be surrendered	296,869	975,164

Analysis of administration expenditure

		2012		2011
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	4,208	4,415	4,636
ii	Travel and subsistence	80	63	92
iii	Training and development and incidental expenses	112	114	121
iv	Postal and telecommunications services	127	130	159
v	Office equipment and external IT services	1,171	878	1,222
vi	Office premises expenses	313	354	209
vii	Consultancy services and value for money and policy reviews	30	14	175
viii	Accommodation, advertising and purchasing and printing of test papers	415	362	264
ix	Interview and miscellaneous competition costs	424	369	423
		6,880	6,699	7,301

Notes to the Appropriation Account

1 Operating Cost Statement 2012

	2012	2011
	€000	€000
Programme cost	—	—
Pay	4,415	4,636
Non pay	2,284	2,665
Gross expenditure	6,699	7,301
<i>Deduct</i>		
Appropriations-in-aid	370	520
Net expenditure	6,329	6,781
Changes in capital assets		
Purchases cash	(81)	
Depreciation	532	
Loss on disposals	—	
	451	549
Changes in net current assets		
Increase in closing accruals	166	
Increase in stock	(70)	
	96	(155)
Direct expenditure	6,876	7,175
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	2,955	3,182
Net programme cost	9,831	10,357

1.1 Net Allied Services Expenditure

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

	2012	2011
	€000	€000
Vote 7 Finance	27	48
Vote 12 Superannuation and Retired Allowances	903	975
Vote 13 Office of Public Works	2,025	2,159
	<u>2,955</u>	<u>3,182</u>

2 Balance Sheet as at 31 December 2012

	Note	2012 €000	2011 €000
Capital assets	2.3	2,255	2,613
Current assets			
Stocks	2.5	985	915
Prepayments		312	453
Accrued income		20	55
Other debit balances		72	269
Net liability from the Exchequer	2.6	410	28
Total current assets		1,799	1,720
Less current liabilities			
Bank and cash	2.4	353	138
Accrued expenses		85	96
Other credit balances	2.7	129	159
Total current liabilities		567	393
Net current assets		1,232	1,327
Net assets		3,487	3,940
Represented by:			
State funding account	2.1	3,487	3,940

2.1 State Funding Account	Note	2012 €000	2011 €000
Balance at 1 January		3,940	4,334
Funding drawn down	2.2	9,284	9,963
Fixed assets adjustment and transfer		94	—
Net programme cost	1	(9,831)	(10,357)
Balance at 31 December		3,487	3,940

2.2 Funding drawn down	Note	2012 €000	2011 €000
Disbursements from the Vote			
Estimate provision	Account	6,626	7,756
Surplus to be surrendered	Account	(297)	(975)
		6,329	6,781
Expenditure (cash) borne elsewhere	1	2,955	3,182
Total funding drawn down		9,284	9,963

2.3 Capital Assets

	Office and IT equipment €000	Furniture and fittings €000	Building Improvement €000	Total €000
Gross assets				
Cost or valuation at 1 January 2012	8,392	587	692	9,671
Adjustment	136	76	—	212
Additions	49	32	—	81
Disposals	(6)	(36)	—	(42)
Cost or valuation at 31 December 2012	8,571	659	692	9,922
Accumulated depreciation				
Opening balance at 1 January 2012	5,827	542	690	7,059
Adjustment	49	67	—	116
Depreciation for the year	511	20	1	532
Depreciation on disposals	(6)	(34)	—	(40)
Cumulative depreciation at 31 December 2012	6,381	595	691	7,667
Net assets at 31 December 2012	2,190	64	1	2,255
Net assets at 31 December 2011	2,565	45	2	2,612

During 2012 an inventory of capital assets was carried out. Assets were identified which were not on the register. An adjustment was required to align the statement of capital assets with the fixed asset register.

The disposal of furniture refers to surplus furniture transferred to the Irish Naturalisation and Immigration Service when they took up office space in Chapter House.

2.4 Bank and Cash	2012	2011
at 31 December	€000	€000
PMG balances and cash	(353)	(138)

2.5 Stocks	2012	2011
at 31 December	€000	€000
Test materials	961	890
IT consumables/stationery	24	25
	985	915

2.6 Net Liability from the Exchequer	2012	2011
at 31 December	€000	€000
Surplus to be surrendered	297	975
Exchequer grant undrawn	(707)	(1,003)
Net liability from the Exchequer	<u>(410)</u>	<u>(28)</u>

Represented by:**Debtors**

Bank and cash	(353)	(138)
Debit balances: suspense	72	269
	<u>(281)</u>	<u>131</u>

Creditors

Due to State	(129)	(159)
	<u>(410)</u>	<u>(28)</u>

2.7 Other Credit Balances	2012	2011
at 31 December	€000	€000
Amounts due to the State		
Income Tax	76	82
Pay Related Social Insurance	30	36
Professional Services Withholding Tax	5	16
Value Added Tax	18	25
	<u>129</u>	<u>159</u>

2.8 Commitments	2012	2011
at 31 December	€000	€000
Total of legally enforceable commitments	41	12

3 Programme Expenditure by Subhead

	2012		2011
	Estimate provision	Outturn	Outturn
	€000	€000	€000
A Civil and Public Service- Redeployment/Recruitment/Selection			
A.1 Administration - pay	4,208	4,415	4,636
A.2 Administration - non pay	2,672	2,284	2,665
	<u>6,880</u>	<u>6,699</u>	<u>7,301</u>

Significant variations

An explanation is provided 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%. However, no outturn on this Vote met these criteria in 2012.

4 Receipts

4.1 Appropriations-in-aid	2012		2011
	Estimated	Realised	Realised
	€000	€000	€000
1. Miscellaneous	25	122	224
2. Receipts from pension-related deductions on public service remuneration	229	248	296
	<u>254</u>	<u>370</u>	<u>520</u>

Significant variations

An explanation is provided in the case of each heading where the outturn varied from the amount estimated by more than €100,000, and by more than 5%. However, no outturn on this Vote met these criteria in 2012.

5 Employee Numbers and Pay

	2012	2011
Number of staff at year end (full time equivalents)	86	91
	2012	2011
	€000	€000
Pay	4,078	4,287
Higher, special or additional duties allowance	44	42
Other allowances	—	1
Overtime	22	28
Employer's PRSI	271	278
Total Pay	4,415	4,636

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2012 €	Maximum individual payment 2011 €
Higher, special or additional duties	17	—	8,101	9,109
Overtime and extra attendance	52	1	12,063	12,693

Certain individuals received extra remuneration in more than one category.

5.2 Other Remuneration Arrangements

A total of €36,978 was paid as fees to four members of the board of PAS in 2012 (2011: €10,786).