

**Appropriation Account 2018**

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**Vote 18**

**National Shared Services Office**

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## Introduction

As Accounting Officer for Vote 18, I am required 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 2018 for the salaries and expenses of the National Shared Services Office.

The expenditure outturn is compared with the sums

- (a) granted by Dáil Éireann under the Appropriation Act 2018, including the amount that could be used as appropriations-in-aid of expenditure for the year.
- (b) provided for capital supply services in 2018 out of unspent 2017 appropriations, under the deferred surrender arrangements established by section 91 of the Finance Act 2004.

A surplus of €2.001 million is liable for surrender to the Exchequer.

The National Shared Services Office is a statutory office, established under the National Shared Services Office Act 2017 on 1 January 2018. On 1 January 2018, all assets and liabilities transferred to the newly established civil service body. Prior to 1 January 2018, the National Shared Services operated as a separate division within the Department of Public Expenditure and Reform.

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, as set out by the Department of Public Expenditure and Reform in Circular 24 of 2018, have been applied in the preparation of the account except for the following:

### ***Basis of charge for services***

The National Shared Services Office applies a service charge for its HR and pensions administration service. The HR Shared Services 2018 charge (PeoplePoint Levy) has distributed a portion of operational costs on a pro-rata basis among each public sector body served (based on their employee headcount). The remainder is borne by the National Shared Services Office.

The method of charge for payroll shared services is by way of payroll budget suppression on an Exchequer - neutral basis. As public sector bodies come on-board for payroll shared services, a related budget reduction is applied on the customer Vote. In 2018 the payroll suppression was €1.5 million.

## **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 National Shared Services Office. This Office was established as a civil service body on 1 January 2018. Prior to this it existed on an administrative basis within the Department of Public Expenditure and Reform.

This responsibility is exercised in the context of the resources available to me and my other obligations as Accounting Officer. 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 control is a continuous process and the system and its effectiveness are kept under ongoing review.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows:

### ***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 independent Audit and Risk Committee to advise me on discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.
- The Statement of Internal Financial Control for the Department of Finance is also relevant given that the Department of Finance provides finance transaction services on a shared basis to Vote 18.

### ***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. This includes the following elements:

- 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 Office
- 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 National Shared Services Office ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. The National Shared Services Office has reported in the 40/02 return to the Department of Public Expenditure and Reform and the Office of the Controller and Auditor General seven contracts with a spend value in the year of €451,758 that were not subject to a competitive tendering process. They consisted of a mix of legacy suppliers inherited from other departments that are currently being retendered; and contracts where it was economically advantageous to continue with the work to completion.

***Internal audit and audit committee***

I confirm that the National Shared Services Office has an internal audit function with appropriately trained personnel. The National Shared Services Office internal audit unit operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Office 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.

***Risk and control framework***

The National Shared Services Office has implemented a risk management system which identifies and reports key risks and the management action being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Office and these have been evaluated and graded according to their significance. The register is reviewed by the Management Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

***Ongoing monitoring and review***

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Board where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

***Review of effectiveness***

I confirm that the National Shared Services Office has procedures to monitor the effectiveness of its risk management and control procedures. The National Shared Services Office's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the office responsible for the development and maintenance of the internal financial control framework.

***Assurance reports on controls at a service organisation***

I have put in place an audit process to provide independent assurance on the operation of controls surrounding the delivery of services by the National Shared Services Office. The audits are conducted by independent auditors in accordance with the International Standard on Assurance Engagement (ISAE 3402) 'Assurance Reports on Controls at a Service Organisation'. There are two types of ISAE 3402 reports:

- Type I which is designed to report to user departments and their auditors on the description and design of controls at a service organisation, and
- Type II which provides the same assurance as a Type I report but also provides assurance that the control objectives were achieved and operated effectively throughout the period under review.

Human resource shared services achieved ISAE Type II certification in 2019 based on testing performed in 2018. An ISAE Type II audit of payroll services was carried out in 2018. The audit report on payroll services included one exception relating to a failure to cancel the computer access rights of a retired staff member.

***Internal financial control issues***

No weaknesses in internal financial control were identified in relation to 2018 that resulted in, or may result in, a material loss.

Internal audits conducted in 2018 in the areas of payroll overpayments, information technology, fraud and vulnerability, travel and subsistence, superannuation and pensions recommended improvements in internal financial controls. The recommendations made by internal audit to improve internal financial controls are being implemented by NSSO.

In 2017 an issue was identified where payments were made on unmatured liabilities to a single supplier. No financial loss was incurred as a result. I can confirm that no such issues arose in 2018.

***Overpayments***

Overpayments, in respect of which the root cause was attributable to the National Shared Services Office, were made in 1,010 cases with an estimated value of €974,316. This amounts to 22% of the financial value of all overpayments and 22% of the number of overall overpayment cases.

The NSSO continues to address the overpayments attributable to NSSO through process improvement and automation and improved end to end reporting and monitoring.

**Hilary Murphy-Fagan**

Accounting Officer  
National Shared Services Office

23 September 2019

## **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas**

#### **Vote 18 National Shared Services Office**

##### **Opinion on the appropriation account**

I have audited the appropriation account for Vote 18 National Shared Services Office for the year ended 31 December 2018 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 18 National Shared Services Office for the year ended 31 December 2018
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

##### ***Basis of opinion***

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the *Preface to the Appropriation Accounts*. I am independent of the National Shared Services Office and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### **Report on the statement on internal financial control, and on other matters**

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the *Preface to the Appropriation Accounts*.

I have nothing to report in that regard.

**Seamus McCarthy**  
Comptroller and Auditor General

24 September 2019

## Vote 18 National Shared Services Office

### Appropriation Account 2018

		2018		2017
	Estimate provision €000	€000	Outturn €000	Outturn €000
<b>Programme expenditure</b>				
A	Provision of shared services including personnel, payroll and pension administration services			
	<i>Current year provision</i>	48,759		
	<i>Deferred surrender</i>	1,429		
		50,188	46,802	40,081
<b>Gross expenditure</b>				
	<i>Current year provision</i>	48,759		
	<i>Deferred surrender</i>	1,429		
		50,188	46,802	40,081
<i>Deduct</i>				
B	<b>Appropriations-in-aid</b>	5,492	5,275	5,463
<b>Net expenditure</b>				
	<i>Current year provision</i>	43,267		
	<i>Deferred surrender</i>	1,429		
		44,696	41,527	34,618

**Surplus**

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

	2018	2017
	€	€
Surplus	3,168,962	10,555,610
Deferred surrender	(1,168,000)	(1,429,000)
<b>Surplus to be surrendered</b>	<b>2,000,962</b>	<b>9,126,610</b>

**Hilary Murphy-Fagan**  
Accounting Officer  
National Shared Services Office

27 March 2019

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2018

	2018	2017
	€000	€000
Programme cost	12,793	9,661
Pay	26,484	22,530
Non pay	7,525	7,890
<b>Gross expenditure</b>	<b>46,802</b>	<b>40,081</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>5,275</b>	<b>5,463</b>
<b>Net expenditure</b>	<b>41,527</b>	<b>34,618</b>
<b>Changes in capital assets</b>		
Purchases cash	(8,235)	
Depreciation	4,910	
Loss on disposal	32	
	(3,293)	(1,831)
<b>Changes in net current assets</b>		
Increase in closing accruals	1,881	
Increase in stock	(29)	
	1,852	(2,330)
<b>Direct expenditure</b>	<b>40,086</b>	<b>30,457</b>
<b>Expenditure borne elsewhere</b>		
Net allied services (note 1.1)	(9,069)	(12,303)
Notional rents	445	423
<b>Net programme cost</b>	<b>31,462</b>	<b>18,577</b>

#### 1.1 Net allied services expenditure

The net allied services amount is made up of the following estimated amounts in relation to Vote 18 borne elsewhere, and costs borne by Vote 18 in respect of other Votes.

	2018	2017
	€000	€000
Vote 7 Finance	98	96
Vote 9 Office of the Revenue Commissioners	—	5
Vote 11 Public Expenditure and Reform	820	598
Vote 13 Office of Public Works	1,689	907
Apportioned cost of shared services for other votes	(11,676)	(13,909)
	<b>(9,069)</b>	<b>(12,303)</b>

## Note 2 Statement of Financial Position as at 31 December 2018

	Note	2018 €000	2017 €000
<b>Capital assets</b>	2.2	<u>23,277</u>	<u>22,117</u>
<b>Current assets</b>			
Bank and cash	2.3	23,688	16,489
Stocks	2.4	29	—
Prepayments	2.5	2,733	2,953
Other debit balances	2.6	<u>1,092</u>	<u>1,846</u>
<b>Total current assets</b>		<u>27,542</u>	<u>21,288</u>
<b>Less current liabilities</b>			
Accrued expenses		1,891	230
Other credit balances	2.7	1,040	1,264
Client funding/advance balances	2.9	22,963	17,127
Net Exchequer funding due	2.8	<u>777</u>	<u>(56)</u>
<b>Total current liabilities</b>		<u>26,671</u>	<u>18,565</u>
<b>Net current assets</b>		<u>871</u>	<u>2,723</u>
<b>Net assets</b>		<u><b>24,148</b></u>	<u><b>24,840</b></u>
<b>Represented by:</b>			
<b>State funding account</b>	2.1	<u><b>24,148</b></u>	<u><b>24,840</b></u>

### 2.1 State funding account

	Note	2018 €000	2017 €000
Balance at 1 January		24,840	27,931
Disbursements from the Vote			
Estimate provision	Account	44,696	
Surplus to be surrendered	Account	(2,001)	
Deferred surrender	Account	<u>(1,168)</u>	
Net vote		41,527	34,618
Expenditure (cash) borne elsewhere	1.1	(9,069)	(12,303)
Non cash items - capital asset adjustment		(2,133)	(7,252)
Non cash expenditure – notional rents		445	423
Net programme cost	1	<u>(31,462)</u>	<u>(18,577)</u>
<b>Balance at 31 December</b>		<u><b>24,148</b></u>	<u><b>24,840</b></u>

**2.2 Capital assets**

	IT software and equipment €000	Furniture and fittings €000	Office equipment €000	Capital assets under development €000	Total €000
<b>Gross assets</b>					
Cost or valuation at 1 January 2018	25,565	545	77	9,948	36,135
Prior year adjustment <sup>a</sup>	40	8	3	(2,240)	(2,189)
Additions	252	16	2	7,965	8,235
Disposals	(1)	(39)	—	—	(40)
Cost or valuation at 31 December 2018	25,856	530	82	15,673	42,141
<b>Accumulated depreciation</b>					
Opening balance at 1 January 2018	13,725	233	60	—	14,018
Prior year adjustment <sup>a</sup>	(59)	3	—	—	(56)
Depreciation on disposals	(1)	(7)	—	—	(8)
Depreciation for the year	4,857	43	10	—	4,910
Cumulative depreciation at 31 December 2018	18,522	272	70	—	18,864
<b>Net assets at 31 December 2018</b>	<b>7,334</b>	<b>258</b>	<b>12</b>	<b>15,673</b>	<b>23,277</b>
Net assets at 31 December 2017	11,840	312	17	9,948	22,117

Note <sup>a</sup> Adjustment to correct previously recorded costs arising from a comprehensive review of all assets.

**2.3 Bank and cash**

at 31 December	2018 €000	2017 €000
PMG balances	725	(643)
Other bank accounts	22,963	17,132
	<b>23,688</b>	<b>16,489</b>

**2.4 Stocks**

at 31 December	2018	2017
	€000	€000
Stationery	27	—
IT consumables	2	—
	<b>29</b>	<b>—</b>

**2.5 Prepayments**

at 31 December	2018	2017
	€000	€000
Software support/licences	1,947	2,092
Hardware maintenance	686	679
Other prepayments	100	182
	<b>2,733</b>	<b>2,953</b>

**2.6 Other debit balances**

at 31 December	2018	2017
	€000	€000
Recoupable travel pass	102	93
OPW	499	809
Recoupable HRMS	467	920
Other debit suspense items	24	24
	<b>1,092</b>	<b>1,846</b>

**2.7 Other credit balances**

at 31 December	2018	2017
	€000	€000
<b>Amounts due to the State</b>		
Income Tax	253	302
Pay Related Social Insurance	263	308
Professional Services Withholding Tax	411	340
Value Added Tax	45	—
Pension contributions	5	91
Local Property Tax	3	4
Universal Social Charge	59	76
	1,039	1,121
Payroll deductions held in suspense	—	143
Other credit suspense items	1	—
	<b>1,040</b>	<b>1,264</b>

**2.8 Net Exchequer funding due**

at 31 December	2018	2017
	€000	€000
Surplus to be surrendered	2,001	9,127
Deferred surrender	1,168	1,429
Exchequer grant undrawn	(2,392)	(10,612)
<b>Net Exchequer funding due</b>	<b>777</b>	<b>(56)</b>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	23,688	16,489
Debit balances: suspense	1,092	1,846
	24,780	18,335
<b>Creditors</b>		
Due to State	(1,039)	(1,121)
Client funding/advances balances	(22,963)	(17,127)
Credit balances: suspense	(1)	(143)
	(24,003)	(18,391)
	<b>777</b>	<b>(56)</b>

**2.9 Client funded payroll bank account**

The National Shared Services Office provides a payroll shared service function to Government departments/offices and agencies. The balance was €22.963 million at 31 December 2018 (2017: €17.127 million), all of which represents money lodged by these client offices to cover funding for salaries over the new year period.

The NSSO issued total payroll payments of €4.83 billion in 2018.

## 2.10 Commitments

### Global commitments

at 31 December	<b>2018</b>	<b>2017</b>
	<b>€000</b>	<b>€000</b>
Procurement of goods and services	2,743	2,190
Capital projects	12,501	24,680
Total of legally enforceable commitments	<u><b>15,244</b></u>	<u><b>26,870</b></u>

### Major capital projects

Project	Cumulative expenditure to 31 December 2017 €000	Expenditure in 2018 €000	Project commitments in subsequent years €000	Expected total spend lifetime of project 2018 €000	Expected total spend lifetime of project 2017 €000
Financial management shared services <sup>a</sup>	12,324	7,965	12,501	32,790	28,481

Note <sup>a</sup> The FMSS 2017 costs to date and the life time costs of capital contractual obligations have been restated following a review of the costs incurred to date and committed in subsequent years. This review concluded that the prior year's expenditures and commitments reported included amounts that were not of a capital nature and/or there were no contractual obligations.

### Significant variations

#### *Financial management shared services*

The increase of €4.309 million arises from additional works required that were not specified in the contractual obligations at 31 December 2017.

## 2.11 Matured liabilities

at 31 December	<b>2018</b>	<b>2017</b>
	<b>€000</b>	<b>€000</b>
Estimate of matured liabilities not discharged at year end	139	15

## Note 3 Vote Expenditure

### Analysis of administration expenditure

	2018		2017
	Estimate provision	Outturn	Outturn
	€000	€000	€000
j Salaries, wages and allowances	25,821	26,484	22,530
ii Travel and subsistence	377	195	102
iii Training and development and incidental expenses	1,491	1,144	1,127
iv Postal and telecommunications services	986	604	519
v Office equipment and external IT services	4,302	5,161	5,834
vi Office premises expenses	734	421	308
	<b>33,711</b>	<b>34,009</b>	<b>30,420</b>

#### Significant variations

The following outlines the reasons for significant variations in administration expenditure (+/- 25% and €100,000).

#### ii. *Travel and subsistence*

Estimate provision: €377,000, outturn: €195,000

Spend in 2018 was 48% under budget. This was largely due to delays in the commencement of Finance Shared Services. In addition, costs can be difficult to estimate in the early stages of operational establishments.

#### iv. *Postal and telecommunications services*

Estimate provision: €986,000, outturn: €604,000

There was a significant underspend in 2018 because of the delay in go live of Finance Shared Services.

#### v. *Office equipment and external IT services*

Estimate provision: €4.302 million, outturn: €5.161 million

The ICT budget for 2018 was insufficient for 2018 licences, support and annual maintenance payments, that are paid by the NSSO for the entire Civil Service.

#### vi. *Office premises expenses*

Estimate provision: €734,000, outturn: €421,000

The 2018 outturn is below budget. This is driven by lower than anticipated costs arising as a result of economies of scale across locations.

**Programme A Provision of shared services including personnel,  
payroll and pension administration services**

	2018		2017
	Estimate provision		Outturn
	€000	€000	€000
A.1 Administration – pay		25,821	26,484
A.2 Administration – non pay		7,890	7,525
A.3 PeoplePoint project		—	—
A.4 Payroll shared services project		—	2,147
A.5 Financial management shared services project			
	<i>Original</i>	15,048	
	<i>Deferred surrender</i>	1,429	
		16,477	12,793
		<b>50,188</b>	<b>46,802</b>
			7,514
			<b>40,081</b>

**Significant variations**

Overall, the expenditure in relation to Programme A was €3.386 million lower than provided (including the deferred surrender carried forward from 2017). The variance was mainly due to the following:

*A.5 Financial management shared services project*

Estimate provision: €15.048 million, outturn: €12.793 million

The shortfall in expenditure of €3.684 million was due largely to delays associated with the development, design and roll out of certain aspects of the project. This is a timing issue that will be absorbed over the course of the project.

## Note 4 Receipts

### 4.1 Appropriations-in-aid

	2018		2017
	Estimated	Realised	Realised
	€000	€000	€000
1. PeoplePoint levy	4,700	4,454	4,867
2. Miscellaneous	170	234	140
3. Receipts from pension-related deduction on public service remuneration	622	587	456
<b>Total</b>	<b>5,492</b>	<b>5,275</b>	<b>5,463</b>

#### Significant variations

Appropriations-in-aid were lower than forecast, with a negative variance of €217,000.

#### 1. *PeoplePoint levy*

Estimate provision: €4.7 million, outturn: €4.454 million

The PeoplePoint levy had a negative variation of €246,000 and arose due to amounts disputed by public services bodies.

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers (full time equivalents)

	2018	2017
Number of staff at year end	<u>746</u>	<u>750</u>

### 5.2 Pay

	2018	2017
	€000	€000
Pay <sup>a</sup>	26,177	22,315
Higher, special or additional duties allowance	77	30
Other allowances	20	33
Overtime	297	250
Employer's PRSI	2,267	1,890
<b>Total pay</b>	<u><b>28,838</b></u>	<u><b>24,518</b></u>

Note <sup>a</sup> The total pay figure is inclusive of pay in subheads A.1 and A.5 (2017: A.1, A.4 and A.5)

### 5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2018	2017
			€	€
Higher, special or additional duties	26	1	31,194	23,546
Other allowances	7	—	7,509	9,474
Overtime	283	—	8,169	8,741
Extra remuneration in more than one category	13	1	10,117	6,252

### 5.4 Payroll overpayments

Overpayments at the year-end were €124,454 in respect of 166 individuals (2017: €114,681, 122 individuals). Of this, €57,323 have recovery plans in place in respect of 100 individuals (2017: €34,553, 95 individuals).

In the year, six overpayment recovery plans to a value of €5,872 were transferred to other Government Departments.

## Note 6 Miscellaneous

### 6.1 Public service bodies in Shared Services at 31 December 2018

Public service body	HR Shared Services	Payroll Shared Services
An Garda Síochána	—	✓
Central Statistics Office	✓	✓
Chief State Solicitor's Office	✓	✓
Competition and Consumer Protection Commission	—	✓
Courts Service	✓	✓
Department of Agriculture, Food and the Marine	✓	✓
Department of Business, Enterprise and Innovation	✓	✓
Department of Children and Youth Affairs	✓	✓
Department of Communications, Climate Action and Environment	✓	✓
Department of Culture, Heritage and the Gaeltacht	✓	✓
Department of Defence	✓	✓
Department of Education and Skills	✓	✓
Department of Employment Affairs and Social Protection	✓	✓
Department of Finance	✓	✓
Department of Foreign Affairs and Trade	✓	✓
Department of Health	✓	✓
Department of Housing, Planning and Local Government	✓	✓
Department of Justice and Equality	✓	✓
Department of Public Expenditure and Reform	✓	✓
Department of Rural and Community Development	✓	✓
Department of the Taoiseach	✓	✓
Department of Transport, Tourism and Sport	✓	✓
Garda Síochána Ombudsman Commission	✓	✓
Health Information and Quality Authority	—	✓
International Co-operation	✓	✓
Irish Auditing and Accounting Supervisory Authority	—	✓
Irish Human Rights and Equality Commission	✓	✓
Irish Prison Service	—	✓
Law Reform Commission	—	✓
Legal Aid Board	✓	✓
National Council for Curriculum and Assessment	—	✓
National Council for Special Education	✓	✓
National Disability Authority	—	✓
National Library of Ireland	✓	✓
National Museum of Ireland	✓	✓

<b>Public service body</b>	<b>HR Shared Services</b>	<b>Payroll Shared Services</b>
National Shared Services Office	✓	✓
Office of the Attorney General	✓	✓
Office of the Comptroller and Auditor General	✓	✓
Office of the Director of Public Prosecutions	✓	✓
Office of the Ombudsman	✓	✓
Office of Public Works	✓	✓
Office of the Revenue Commissioners	✓	✓
Ordnance Survey Ireland	✓	—
Policing Authority	✓	✓
President's Establishment	✓	✓
Property Registration Authority	✓	✓
Public Appointments Service	✓	✓
Road Safety Authority	✓	—
State Examinations Commission	✓	✓
State Laboratory	✓	✓
Tax Appeals Commission	✓	✓
Valuation Office	✓	✓
Workplace Relations Commission	—	✓