

Appropriation Account 2021

Vote 8

Office of the

Comptroller and Auditor General

Introduction

As Accounting Officer for Vote 8, 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 2021 for the salaries and expenses of the Office of the Comptroller and Auditor General.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2021, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €3.397 million is liable for surrender to the Exchequer.

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 circulars 1 and 9 of 2022, have been applied in the preparation of the account. In addition, the following accounting policies have been adopted.

Accrued audit fee income

Accrued audit fee income represents audits where an opinion had been reported at the year-end but the fee had not yet been invoiced.

Work in progress

Work in progress represents the estimated recoverable value associated with work undertaken on audits where a fee is chargeable but where the audit had not been completed at year end. The value of work in progress is calculated as a percentage of the agreed audit fee, based on the status of the audit at year end.

The percentage used are as follows

- account cleared for certification 90%
- audit review stage 75%
- fieldwork complete 60%
- final audit in progress 30%
- interim audit completed 15%
- interim audit in progress 10%

Statement on Internal Financial Control

Responsibility for the 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 Office.

This responsibility is exercised in the context of the resources available to me as Accounting Officer. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions are 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.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between this Office and the National Shared Services Office for the provision of human resources and payroll processing shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to this Office.

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.
- Procedures for all key business processes have been documented.
- There are systems in place to safeguard the assets.

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 Office
- there are systems aimed at ensuring the security of the ICT systems

- the 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. Expenditure on goods and services, including the cost of contracted-in staff, amounted to a total of €2.86 million in 2021.

Internal audit and Audit Committee

I confirm that the Office has an internal audit function provided by a private firm 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 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.

Procurement compliance

I confirm that the 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. No non-competitive contracts in excess of €25,000 were entered into by the Office during 2021 and as required by Circular 40/2002 the nil return was submitted to the Office of Government Procurement.

Risk and control framework

The Office has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks. A Risk Management Committee (RMC) comprising the three Directors of Audit oversees the risk management process.

A risk register is in place which records the key risks facing the Office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the RMC 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 results of risk management activities are reported to the Audit Committee.

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

An internal audit review of the Office's risk management system provided additional assurance regarding the operation of the system.

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, 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 Office has procedures to monitor the effectiveness of its risk management and control procedures. The 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.

ICT security

The Office has a strong commitment to the security of its ICT systems and holds accreditation under the international standard *ISO 27001: Code of Practice for Information Security Management*. As part of the certification process, the Office is subject to bi-annual audits to ensure continued compliance with ISO 27001.

Significant financial risk

Audit fees are charged for certain financial audits, as provided for in the Comptroller and Auditor General (Amendment) Act 1993. The fees form a significant proportion of the resources of the Office and a number of procedures have been put in place to ensure that costs are recovered for relevant audits. These measures include

- an annual review of the basis on which fees are charged, including a review of the recovery of costs on individual audits over time
- systems which record audit costs, audit progress and billing information
- the monitoring of financial information including audit costs and fee recovery.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2021 that require disclosure in the appropriation account.

Covid-19 control issues

In 2021, the Office continued to be a predominantly remote-working organisation. There has been an ongoing focus on areas such as cybersecurity, data protection, internal communications with an emphasis on culture and values, and measures relating to staff engagement and well-being. Robust information management policies and procedures were in place to mitigate against the increased risk arising from continued access during remote working to the records of government departments and public bodies which is required to deliver on the Office's mandate. Specific risks arising from the remote-working environment and appropriate mitigation have been considered at both Risk Management Committee and Audit Committee meetings. In addition, an assessment of financial controls was carried out by internal audit. This found that controls were operating satisfactorily.

Colette Drinan

Accounting Officer

Office of the Comptroller and Auditor General

22 March 2022

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 8 Office of the Comptroller and Auditor General

Opinion on the appropriation account

The appropriation account for Vote 8 Office of the Comptroller and Auditor General for the year ended 31 December 2021 has been audited on my behalf by Mr Shaw McClung, Crowe Ireland, Chartered Accountants and Statutory Audit Firm, under section 13 of the Comptroller and Auditor General (Amendment) Act 1993.

On the basis of their audit and report, in my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 8 Office of the Comptroller and Auditor General for the year ended 31 December 2021, and
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

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 appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

18 May 2022

Appendix to the report

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with Section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure and Reform
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities 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 account and to report thereon to the Houses of the Oireachtas stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

Section 13 of the 1993 Act states that the appropriation account shall be audited on my behalf by a qualified person appointed by me, subject to such terms and conditions as the Minister for Finance may determine. Under that Section, I appointed Crowe Ireland to carry out an audit of the appropriation account in accordance with the International Standards on Auditing (ISAs). The attached report sets out the objectives of the audit undertaken on my behalf and includes information on the audit process.

Reporting on the statement on internal financial control

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with the audit of the appropriation account, the auditor is required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work performed on my behalf, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the certificates of opinion on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Opinion to the Comptroller and Auditor General in accordance with Section 13 of the Comptroller and Auditor General (Amendment) Act, 1993

Report on the audit of the appropriation account

Opinion

As the auditor appointed under Section 13 of the Comptroller and Auditor General (Amendment) Act 1993, we have audited the appropriation account for Vote 8 Office of the Comptroller and Auditor General for the year ended 31 December 2021.

In our opinion, the appropriation account of the Vote for the Office of the Comptroller and Auditor General properly presents the receipts and expenditure of the Vote for the year ended 31 December 2021 and there are no matters on which we need to report, pursuant to Section 3(10) of the Comptroller and Auditor General (Amendment) Act 1993.

Basis of Opinion

We conducted our audit of the appropriation account of the Office of the Comptroller and Auditor General in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)), applicable law and Section 3 of the Comptroller and Auditor General (Amendment) Act 1993. Our responsibilities under those standards are described in the Auditor's responsibilities for the audit of the appropriation account section of our report. We are independent of the Office of the Comptroller and Auditor General in accordance with ethical requirements that are relevant to audits in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We have obtained all the information and explanations which we considered necessary for the purposes of our audit. In our opinion, proper accounting records have been kept by the Office of the Comptroller and Auditor General. The appropriation account is in agreement with the accounting records.

Conclusion on Going Concern

In auditing the appropriation account, we have concluded that the Office of the Comptroller and Auditor General's use of the going concern basis of accounting in the preparation of the appropriation account is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the appropriation account for Vote 8 Office of the Comptroller and Auditor General's ability to continue as a going concern for a period of at least twelve months from the date when the appropriation account are authorised for issue.

Our responsibilities and the responsibilities of the Office of the Comptroller and Auditor General with respect to going concern are described in the relevant sections of this report.

Statement on Internal Financial Control

We have reviewed the information contained in the Statement on Internal Financial Control. We have nothing to report in this regard.

Responsibilities of the Accounting Officer

Under Section 22 of the Exchequer and Audit Departments Act 1866, the Accounting Officer is responsible for the preparation of the appropriation account. She is also responsible, inter alia, for the safeguarding of public funds and for the regularity and propriety of all transactions in the appropriation account.

Auditor's responsibilities for the audit of the Appropriation Account

It is our responsibility to audit the appropriation account in accordance with relevant legal and regulatory requirements and the ISAs (Ireland). Our objectives are to obtain reasonable assurance about whether the appropriation account, as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the appropriation account, of whether the transactions recorded in the Account conform with the authority under which they purport to have been carried out, and of whether the accounting provisions of Public Financial Procedures have been complied with.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the appropriation account, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, internal omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Office of the Comptroller and Auditor General's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.

- Conclude on the appropriateness of the appropriation account for Vote 8 Office of the Comptroller and Auditor General's use of the going concern basis of accounting and, based on the audit evidence obtained, whether uncertainty exists related to events or conditions that may cast significant doubt on the appropriation account for Vote 8 Office of the Comptroller and Auditor General's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' Report to the related disclosures in the appropriation account for Vote 8 Office of the Comptroller and Auditor General's or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' Report. However, future events or conditions may cause the Office of the Comptroller and Auditor General to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the appropriation account, including the disclosures, and whether the appropriation account represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Office of the Comptroller and Auditor General regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the Comptroller and Auditor General, in accordance with Section 13 of the Comptroller and Auditor General (Amendment) Act 1993. Our audit work has been undertaken so that we can state to the Comptroller and Auditor General those matters we are required to state to him in an auditors' report and for no other purposes. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Comptroller and Auditor General, for the audit work, for this report, or for the opinions we have formed.

Shaw McClung

For and on behalf of

Crowe Ireland

Chartered Accountants and Statutory Audit Firm
40 Mespil Road
Dublin 4

5 May 2022

Vote 8 Office of the Comptroller and Auditor General

Appropriation Account 2021

	2021	2020
	Estimate provision	Outturn
	€000	€000
Programme expenditure		
A Audit and reporting	15,506	14,548
Gross expenditure	15,506	14,548
<i>Deduct</i>		
B Appropriations-in-aid	5,883	8,322
Net expenditure	9,623	6,226

Surplus

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

	2021	2020
	€	€
Surplus to be surrendered	3,397,165	1,430,614

Colette Drinan

Accounting Officer

Office of the Comptroller and Auditor General

22 March 2022

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2021

	<u>2021</u>	<u>2020</u>
	<u>€000</u>	<u>€000</u>
Pay	12,105	11,759
Non pay	<u>2,443</u>	<u>2,542</u>
Gross expenditure	14,548	14,301
<i>Deduct</i>		
Appropriations-in-aid	<u>8,322</u>	<u>6,616</u>
Net expenditure	6,226	7,685
Changes in capital assets		
Purchases cash	—	
Depreciation	<u>182</u>	182
		88
Changes in net current assets		
Increase in closing accruals	749	
Decrease in stock	<u>7</u>	756
		(555)
Direct expenditure	<u>7,164</u>	<u>7,218</u>
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	4,595	3,576
Notional rents	<u>11</u>	<u>11</u>
Net programme cost	<u>11,770</u>	<u>10,805</u>

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 8 borne elsewhere.

	2021	2020
	€000	€000
Vote 9 Office of the Revenue Commissioners	30	30
Vote 12 Superannuation and Retired Allowances	1,824	1,890
Vote 13 Office of Public Works	2,053	997
Vote 18 National Shared Services Office	19	19
Vote 43 Office of the Government Chief Information Officer	231	220
Central Fund – salary of Comptroller and Auditor General and pensions of previous office holders	438	420
	<u>4,595</u>	<u>3,576</u>

Note 2 Statement of Financial Position as at 31 December 2021

	Note	2021 €000	2020 €000
Capital assets	2.1	559	741
Current assets			
Bank and cash		531	375
Audit fees recoverable	2.3	1,606	2,316
Prepayments		312	360
Other debit balances	2.2	284	34
Stocks		—	7
Total current assets		2,733	3,092
Less current liabilities			
Accrued expenses		103	112
Other credit balances	2.4	408	408
Net Exchequer funding	2.5	407	1
Total current liabilities		918	521
Net current assets		1,815	2,571
Net assets		2,374	3,312
Represented by:			
State funding account	2.6	2,374	3,312

2.1 Capital assets

	Furniture and fittings €000	Office equipment €000	Total €000
Gross assets			
Cost or valuation at 1 January 2021	1,655	440	2,095
Additions	—	—	—
Cost or valuation at 31 December 2021	1,655	440	2,095
Accumulated depreciation			
Opening balance at 1 January 2021	994	360	1,354
Depreciation for the year	166	16	182
Cumulative depreciation at 31 December 2021	1,160	376	1,536
Net assets at 31 December 2021	495	64	559
Net assets at 31 December 2020	661	80	741

2.2 Other debit balances

at 31 December	2021 €000	2020 €000
Salary suspense ^a	258	3
Recoupable travel expenditure and travel pass scheme	12	31
Recoupable expenditure from co-tenants	14	—
	284	34

Note ^a The increase in salary suspense is due to the timing of payment of fortnight 1 2022 payroll which was paid in December 2021.

2.3 Audit fees recoverable

at 31 December	2021 €000	2020 €000
Audit fee debtors	519	89
Accrued audit fee income	461	1,988
Work in progress	626	239
	1,606	2,316

2.4 Other credit balances

at 31 December	2021	2020
	€000	€000
Amounts due to the State		
Income tax	149	148
Pay related social insurance	108	105
Professional services withholding tax	12	12
Value added tax	45	53
Local property tax	—	—
Universal social charge	29	29
	<u>343</u>	<u>347</u>
Payroll deductions held in suspense	65	61
	<u>408</u>	<u>408</u>

2.5 Net Exchequer funding

at 31 December	2021	2020
	€000	€000
Surplus to be surrendered	3,397	1,431
Exchequer grant undrawn	(2,990)	(1,430)
Net Exchequer funding	<u>407</u>	<u>1</u>
Represented by:		
Debtors		
Bank and cash	531	375
Debit balances: suspense	284	34
	<u>815</u>	<u>409</u>
Creditors		
Due to the State	(343)	(347)
Credit balances: suspense	(65)	(61)
	<u>(408)</u>	<u>(408)</u>
	<u>407</u>	<u>1</u>

2.6 State funding account

	Note	2021	2020
		€000	€000
Balance at 1 January		3,312	2,893
Disbursements from the Vote			
Estimate provision	Account	9,623	
Surplus to be surrendered	Account	(3,397)	
Net Vote		6,226	7,685
Expenditure (cash) borne elsewhere	1.1	4,595	3,576
Non-cash items capital asset adjustments	2.1	—	(48)
Non-cash items - notional rent	1	11	11
Net programme cost	1	(11,770)	(10,805)
Balance at 31 December		2,374	3,312

2.7 Commitments

at 31 December	2021	2020
	€000	€000
Procurement of goods and services	—	—

2.8 Matured liabilities

at 31 December	2021	2020
	€000	€000
Estimate of matured liabilities not discharged at year end	—	28

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 8 Office of the Comptroller and Auditor General is classified as administration expenditure applied towards a single programme: audit and reporting.

	Estimate provision €000	2021	2020
		Outturn	Outturn
		€000	€000
i Salaries, wages and allowances	12,515	12,105	11,759
ii Travel and subsistence	546	7	156
iii Training and development and incidental expenses	365	643	467
iv Postal and telecommunications services	100	50	55
v Office equipment and external IT services	473	447	703
vi Office premises expenses	217	147	130
vii Consultancy services and value for money and policy reviews	125	29	170
viii Legal fees	45	53	37
ix Contract audit services	1,120	1,067	824
	15,506	14,548	14,301

Significant variations

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% or more and €100,000 or more).

ii Travel and subsistence

Estimate provision €546,000; outturn €7,000

The decrease of €539,000 is due to a significant reduction in business travel due to ongoing public health measures.

iii Training and development and incidental expenses

Estimate provision €365,000; outturn €643,000

The increase of €278,000 is mainly due to higher than anticipated recruitment and learning and development costs.

Note 4 Receipts

4.1 Appropriations-in-aid

	2021		2020
	Estimated €000	Realised €000	Realised €000
1 Audit fees	5,519	7,983	6,277
2 Receipts from additional superannuation contributions on public service remuneration	364	339	339
	5,883	8,322	6,616

Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €2.4 million more than the estimate. Explanations for variances are set out below:

1 Audit fees

Estimate €5.519 million; realised €7.983 million

The increase of €2.464 million was due to more audits being completed and billed during the period than estimated. At the time that the 2021 estimate was prepared, there was a degree of uncertainty as to the potential impact of the public health emergency on the audit programme. This was reflected in a conservative estimate. However, audit timeliness was maintained, and in some instances advanced. The estimated audit fees for 2022 have been increased accordingly.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2021	2020
Number of staff at year end	<u>171</u>	<u>180</u>

5.2 Pay

	2021	2020
	€000	€000
Pay	11,079	10,760
Higher, special or additional duties allowances	23	20
Overtime	—	2
Employer's PRSI	1,003	977
Total pay	<u>12,105</u>	<u>11,759</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2021	2020
			€	€
Higher, special or additional duties allowances	4	1	10,940	9,801
Overtime	1	—	96	1,633

No member of staff received additional payments in more than one category.

5.4 Other remuneration arrangements

Three retired civil servants in receipt of civil service pensions were re-engaged in 2021 on a fee basis at a total cost of €5,550. A further €1,980 was paid to one former civil servant as fees for attendance at audit committee meetings. The fees paid were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

Included in the account are salaries paid to two serving officers after they were seconded from the Office to the European Court of Auditors during 2021 to serve as national experts to Chamber V of the Court.

This account does not include expenditure in respect of seven officers who were serving outside the Office for all or part of 2021 in other government departments/offices and whose salaries were not paid by the Office during their secondments.

5.5 Payroll overpayments

	Number of recipients	2021 €	2020 €
Overpayments	7	14,274	11,656
Recovery plans in place	3	1,929	1,705

In three of the four cases for which recovery plans are not currently in place, the recipients are off pay. In the other case, the agreement of a repayment plan was delayed while a query on the overpayment was resolved.

5.6 Remuneration of senior management

Comptroller and Auditor General

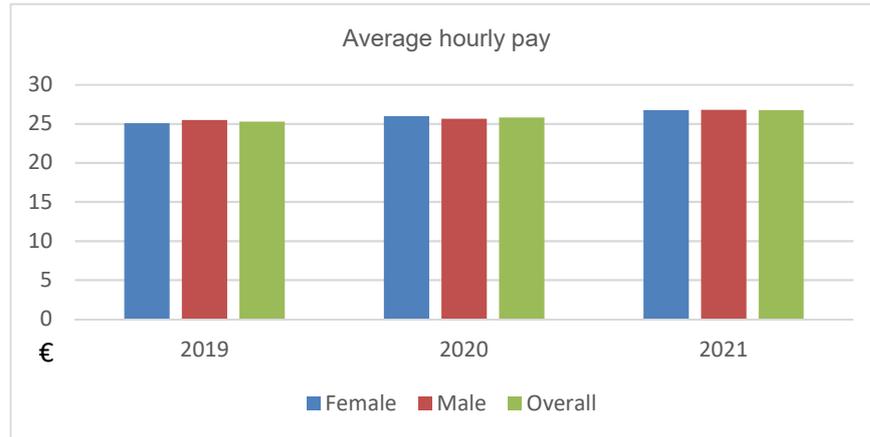
The salary of the Comptroller and Auditor General is paid directly out of the Central Fund of the Exchequer, as provided for in Section 14 of the Comptroller and Auditor General (Amendment) Act 1993. The charge on the Central Fund in 2021 in relation to the remuneration of the Comptroller and Auditor General was €200,924 (2020: €197,448). As provided for in Article 33 of the Constitution, the Comptroller and Auditor General may not hold any other office or position of emolument.

Accounting Officer

As at 31 December 2021, the Accounting Officer's current salary is at the grade of Secretary and Director Of Audit, with an annual gross salary of €164,549 (as at 31 December 2020, €162,920).

5.7 Gender pay gap

The Office is committed to equality in its work force and supports a range of diversity initiatives. Gender balance and average pay rates are monitored and reported on. For the third consecutive year, there was no material (2% or more) difference in pay rates for male and female employees of the Office in 2021. On average across all grades at end 2021, male employees were paid 0.1% more per contracted hour than female employees. The chart below shows the average pay per contracted hour for males and females over the last three years.



5.8 Supporting professional qualifications and relevant work experience

The Office continues to support the professional development of its staff who are pursuing professional accountancy qualifications. The Office also provides opportunities for relevant work experience for third level students and for apprentices from the Accounting Technician Ireland apprenticeship programme. The table below shows the total number of trainee auditors who were supported in pursuing their professional qualifications throughout 2021 and the total numbers of students and apprentices who held a placement within the Office during 2021.

	Number
Trainee auditors not yet qualified	48
Students	11
Apprentices	3

Note 6 Miscellaneous

6.1 Write-off

Included in the account is an amount of €11,392 which has been written off in the year. €11,279 relates to the travel pass suspense account and €113 relates to the cycle to work suspense account. Sanction for the write-off was sought and received from the Department of Public Expenditure and Reform.