

## **Appropriation Account 2022**

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### **Vote 8**

#### **Office of the**

#### **Comptroller and Auditor General**

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## 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 2022 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 2022, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €1.156 million is liable for surrender to the Exchequer.

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, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 22 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 percentages 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 through National Shared Services Office***

In April 2022, the National Shared Services Office Financial Shared Services (FSS) system went live for eight client bodies, including this vote. FSS replaced the existing financial system in use in the Office and this meant that there were two separate accounting systems in place during the accounting year 2022.

I have fulfilled my responsibilities in relation to the requirements of the service management agreements between this Office and the National Shared Services Office for the provision of human resources, payroll processing and financial management 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 these 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.

### ***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 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. The Audit Committee, which also operates under a written charter, provides me with an independent and objective view on the financial control system by examining and advising on the process by which I obtain assurance.

### ***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. Expenditure on goods and services, including the cost of contracted-in staff, amounted to a total of €2.541 million in 2022.

The Office has provided details of one non-competitive contract in excess of €25,000 in the annual return in respect of Circular 40/2002 to the Department of Public Expenditure, National Development Plan Delivery and Reform.

### ***Non-compliance with procurement rules***

The Office complied with the guidelines with the exception of one contract (in excess of €25,000) totalling €46,021 in 2022. As part of its standard review processes, the Office identified that, due to an administrative error, a contract for ICT equipment was procured on the basis of quotes received, rather than through a request for tender process. The Office has taken steps to avoid a recurrence.

### ***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.

***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. The Office holds accreditation under the international standard ISO 27001: Information Security Management. This information security management system provides an overall governance framework for information security and sets out security policies, objectives, management oversight, practices and governance and ensures continual improvement of 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 as appropriate. 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 2022 that require disclosure in the appropriation account.

**Colette Drinan**

Accounting Officer

Office of the Comptroller and Auditor General

28 March 2023

## **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 2022 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 2022, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery 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

1 June 2023

## 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, National Development Plan Delivery and Reform's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, National Development Plan Delivery 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 2022.

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 2022 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

31 May 2023

## Vote 8 Office of the Comptroller and Auditor General

### Appropriation Account 2022

	2022		2021
	Estimate provision	Outturn	Outturn
	€000	€000	€000
<b>Programme expenditure</b>			
A Audit and reporting	16,050	15,874	14,548
<b>Gross expenditure</b>	<b>16,050</b>	<b>15,874</b>	<b>14,548</b>
<i>Deduct</i>			
B Appropriations-in-aid	6,685	7,665	8,322
<b>Net expenditure</b>	<b>9,365</b>	<b>8,209</b>	<b>6,226</b>

#### Surplus

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

	2022	2021
	€	€
<b>Surplus to be surrendered</b>	<b>1,155,816</b>	<b>3,397,165</b>

**Colette Drinan**

Accounting Officer

Office of the Comptroller and Auditor General

28 March 2023

## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2022

	2022	2021
	€000	€000
Pay	13,077	12,105
Non pay	2,797	2,443
<b>Gross expenditure</b>	<b>15,874</b>	<b>14,548</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>7,665</b>	<b>8,322</b>
<b>Net expenditure</b>	<b>8,209</b>	<b>6,226</b>
<b>Changes in capital assets</b>		
Depreciation	182	182
<b>Changes in net current assets</b>		
Decrease in closing accruals	(256)	
Movement in inventories	—	756
<b>Direct expenditure</b>	<b>8,135</b>	<b>7,164</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	4,058	4,595
Notional rents	11	11
<b>Net programme cost</b>	<b>12,204</b>	<b>11,770</b>

#### 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.

	2022	2021
	€000	€000
Vote 9 Office of the Revenue Commissioners	41	30
Vote 12 Superannuation and Retired Allowances	1,655	1,824
Vote 13 Office of Public Works	1,510	2,053
Vote 18 National Shared Services Office	132	19
Vote 43 Office of the Government Chief Information Officer	254	231
Central Fund – salary of Comptroller and Auditor General and pensions of previous office holders	466	438
	<b>4,058</b>	<b>4,595</b>

## Note 2 Statement of Financial Position as at 31 December 2022

	Note	2022 €000	2021 €000
<b>Capital assets</b>	2.1	377	559
<b>Current assets</b>			
Bank and cash		1,158	531
Audit fees recoverable	2.3	1,944	1,606
Prepayments		228	312
Other debit balances	2.2	31	284
<b>Total current assets</b>		<b>3,361</b>	<b>2,733</b>
<b>Less current liabilities</b>			
Accrued expenses		101	103
Other credit balances	2.4	461	408
Net Exchequer funding	2.5	728	407
<b>Total current liabilities</b>		<b>1,290</b>	<b>918</b>
<b>Net current assets</b>		<b>2,071</b>	<b>1,815</b>
<b>Net assets</b>		<b>2,448</b>	<b>2,374</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.6	<b>2,448</b>	<b>2,374</b>

## 2.1 Capital assets

	<b>Furniture and fittings €000</b>	<b>Office equipment €000</b>	<b>Total €000</b>
<b>Gross assets</b>			
Cost or valuation at 1 January 2022	1,655	440	2,095
Additions	—	—	—
Cost or valuation at 31 December 2022	1,655	440	2,095
<b>Accumulated depreciation</b>			
Opening balance at 1 January 2022	1,160	376	1,536
Depreciation for the year	166	16	182
Cumulative depreciation at 31 December 2022	1,326	392	1,718
<b>Net assets at 31 December 2022</b>	<b>329</b>	<b>48</b>	<b>377</b>
Net assets at 31 December 2021	495	64	559

## 2.2 Other debit balances

at 31 December	<b>2022 €000</b>	<b>2021 €000</b>
Salary suspense	—	258
Recoupable travel expenditure and travel pass scheme	6	12
Recoupable expenditure from co-tenants	25	14
	<b>31</b>	<b>284</b>

## 2.3 Audit fees recoverable

at 31 December	<b>2022 €000</b>	<b>2021 €000</b>
Audit fee debtors	578	519
Accrued audit fee income	815	461
Work in progress	551	626
	<b>1,944</b>	<b>1,606</b>

## 2.4 Other credit balances

at 31 December	2022	2021
	€000	€000
<b>Amounts due to the State</b>		
Income tax	175	149
Pay related social insurance	130	108
Professional services withholding tax	7	12
Value added tax	48	45
Universal social charge	34	29
	<u>394</u>	<u>343</u>
Payroll deductions held in suspense	67	65
	<u><b>461</b></u>	<u><b>408</b></u>

## 2.5 Net Exchequer funding

at 31 December	2022	2021
	€000	€000
Surplus to be surrendered	1,156	3,397
Exchequer grant undrawn	(428)	(2,990)
<b>Net Exchequer funding</b>	<u><b>728</b></u>	<u><b>407</b></u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	1,158	531
Debit balances: suspense	31	284
	<u>1,189</u>	<u>815</u>
<b>Creditors</b>		
Due to the State	(394)	(343)
Credit balances: suspense	(67)	(65)
	<u>(461)</u>	<u>(408)</u>
	<u><b>728</b></u>	<u><b>407</b></u>

## 2.6 State funding account

	Note	2022	2021
		€000	€000
Balance at 1 January		2,374	3,312
Disbursements from the Vote			
Estimate provision	Account	9,365	
Surplus to be surrendered	Account	(1,156)	
Net Vote		8,209	6,226
Expenditure (cash) borne elsewhere	1.1	4,058	4,595
Non-cash items - notional rent	1	11	11
Net programme cost	1	(12,204)	(11,770)
<b>Balance at 31 December</b>		<b>2,448</b>	<b>2,374</b>

## 2.7 Commitments

at 31 December	2022	2021
	€000	€000
Procurement of goods and services	—	—

## 2.8 Matured liabilities

at 31 December	2022	2021
	€000	€000
Estimate of matured liabilities not discharged at year end	—	—



### Note 3 Vote Expenditure

#### Analysis of administration expenditure

Administrative expenditure set out below is included in Programme A to present complete programme costings.

		2022		2021
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages, pensions and allowances	13,059	13,077	12,105
ii	Travel and subsistence	546	116	7
iii	Training and development	225	252	351
iv	Professional, consultancy and other services	1,125	1,363	1,322
v	Operating expenses	166	162	130
vi	Asset and equipment expenses	489	659	382
vii	Premises and accommodation expenses	160	101	121
viii	Communication and marketing expenses	100	60	51
		<b>15,870</b>	<b>15,790</b>	<b>14,469</b>

#### Significant variations

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

#### ii Travel and subsistence

*Estimate provision €546,000; outturn €116,000*

The underspend of €430,000 is due to a reduced requirement for business travel under the working arrangements that applied during the year.

#### iv Professional, consultancy and other services

*Estimate provision €1.125 million; outturn €1.363 million*

The excess of €238,000 is primarily due to higher than anticipated expenditure on recruitment services and other incidental expenses.

#### vi Asset and equipment expenses

*Estimate provision €489,000; outturn €659,000*

The excess of €170,000 is primarily due to the cost of procuring a new resource management system and the need to replace ICT equipment.

**Programme A Audit and reporting**

		<b>2022</b>		<b>2021</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
A.1	Administration – pay	13,059	13,077	12,105
A.2	Administration – non pay	2,811	2,713	2,364
A.3	Consultancy services and other services	180	84	79
		<b>16,050</b>	<b>15,874</b>	<b>14,548</b>

**Significant variations**

The note below outlines the reasons for significant variations in programmed expenditure of the Vote (+/- 5% and €100,000). Overall, the expenditure in relation to Programme A was €176,000 lower than originally provided. The variation in administration expenditure has already been explained. The balance of the variance of €96,000 was mainly due to the following.

**A.3 Consultancy services and other services**

*Estimate provision €180,000; outturn €84,000*

The underspend of €96,000 is mainly due to a lower than anticipated requirement for consultancy and legal services in the year.

## Note 4 Receipts

### 4.1 Appropriations-in-aid

		2022		2021
		Estimated	Realised	Realised
		€000	€000	€000
1	Audit fees	6,300	7,285	7,983
2	Receipts from additional superannuation contributions on public service remuneration	385	380	339
		<b>6,685</b>	<b>7,665</b>	<b>8,322</b>

#### Significant variations

The following outlines the reasons for significant variations in appropriations-in-aid (+/- 5% and €100,000). Overall, appropriations-in-aid were €980,000 more than the estimate.

#### 1 Audit fees

*Estimate €6.3 million; realised €7.285 million*

The variance of €985,000 is due to the difficulty in forecasting the precise timing of audit fee receipts.

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

Full time equivalents	2022	2021
Number of staff at year end	<u>191</u>	<u>171</u>

### 5.2 Pay

	2022	2021
	€000	€000
Pay	11,916	11,079
Higher, special or additional duties allowances	21	23
Overtime	1	—
Employer's PRSI	1,139	1,003
<b>Total pay</b>	<u><b>13,077</b></u>	<u><b>12,105</b></u>

### 5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2022	2021
			€	€
Higher, special or additional duties allowances	3	1	11,446	10,940
Overtime	2	—	517	96

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

#### 5.4 Office staffing by pay band

The number of Office employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees	
From	To	2022	2021
20,000	59,999	125	120
60,000	69,999	23	16
70,000	79,999	15	11
80,000	89,999	19	16
90,000	99,999	12	6
100,000	109,999	1	9
110,000	119,999	10	2
120,000	129,999	1	—
130,000	139,999	—	—
140,000	149,999	—	1
150,000	159,999	1	1
160,000	169,999	1	1
170,000	179,999	1	—

#### 5.5 Other remuneration arrangements

Two retired civil servants in receipt of civil service pensions were re-engaged in 2022 on a fee basis at a total cost of €14,900. 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 on secondment from the Office to the European Court of Auditors serving as national experts to Chamber V of the Court.

This account does not include expenditure in respect of four officers who were serving outside the Office for all or part of 2022 in other government departments/offices and whose salaries were not paid by the Office during their secondments.

### 5.6 Payroll overpayments

	Number of recipients	2022 €	2021 €
Overpayments	4	10,417	14,274
Recovery plans in place	1	39	1,929

In all three cases for which recovery plans are not currently in place, the recipients are off pay.

### 5.7 Remuneration of 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 2022 in relation to the remuneration of the Comptroller and Auditor General was €213,001 (2021: €200,924). As provided for in Article 33 of the Constitution, the Comptroller and Auditor General may not hold any other office or position of emolument.

### 5.8 Remuneration and benefits of Accounting Officer

The Accounting Officer's remuneration and taxable benefits for the financial year was as follows:

	2022 €000	2021 €000
Basic pay	170	163
Benefit in kind (BIK)	1	1
Allowances	—	—
	<u>171</u>	<u>164</u>

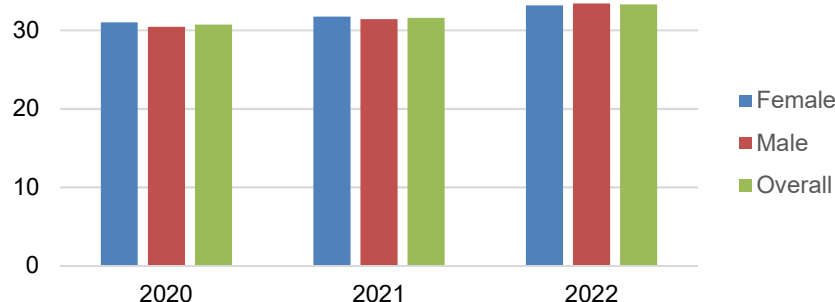
The BIK amount relates to the payment by the Office of the annual membership subscription to a professional accountancy body. It is not a paid allowance and does not increase the overall gross pay. The calculated value for the purpose of deducting tax, specified above, is in accordance with Revenue requirements.

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the post 1995 superannuation scheme for established civil servants and her entitlements in that regard do not extend beyond the terms of that pension scheme.

### 5.9 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. In 2022, there was no material (2% or more) difference in pay rates for male and female employees of the Office. On average across all grades at end 2022, male employees were paid 0.76% 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.

**Average  
hourly pay (€)**



### 5.10 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 during the year, and the total numbers of students and apprentices who held a placement within the Office during the year.

	2022	2021
Trainee auditors not yet qualified	59	48
Students	19	11
Apprentices	4	3