

**Appropriation Account 2023**

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**Vote 17**

**Public Appointments Service**

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## Introduction

As Accounting Officer for Vote 17, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2023 for the salaries and expenses of the Public Appointments Service.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2023, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €628,000 is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

## Role of the Board

The Public Appointments Service was established under the Public Service Management (Recruitment and Appointments) Act 2004. It provides for a Chief Executive of the Service, and the appointment of a Board, consisting of eight external members and the Chief Executive in an *ex officio* basis.

The statutory functions of the Board are more advisory in nature than the traditional functions of State boards and essentially relate to giving advice or guidance to the Chief Executive. In general, they include

- representing the interests of the public service and ensuring that all appropriate service standards are being achieved
- considering and approving plans and strategic objectives put forward by the Chief Executive
- monitoring and advising the Public Appointments Service in the performance of its functions
- ensuring that appropriate review procedures are developed and implemented in relation to recruitment and promotion competitions, having regard to any relevant codes of practice issued by the Commission for Public Service Appointments
- publishing the annual report of the Public Appointments Service.

## 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 2023, have been applied in the preparation of the account.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of amortisation *</i>
Software licences	Licence term 2-10 years	50%-10%

## **Statement on internal financial control**

### ***Responsibility for system of internal financial control***

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Public Appointments Service.

This responsibility is exercised in the context of the resources available to me and my other obligations as Head of the Office. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

### ***Shared services***

I have fulfilled my responsibilities in relation to the requirements of the service management agreement between the Public Appointments Service and the National Shared Services Office for the provision of shared services (e.g. human resources and payroll).

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

### ***Financial control environment***

A control environment comprising 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***

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability, and in particular, that

- there is an appropriate budgeting system with an annual budget which is kept under review by senior management
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts
- a risk management system operates within the Public Appointments Service
- there are systems aimed at ensuring the security of the ICT systems
- there are appropriate capital investment control guidelines and formal project management disciplines.

### ***Internal audit and Audit Committee***

The Public Appointments Service has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Public Appointments Service is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

### ***Procurement***

The Public Appointments Service ensures that there is an appropriate focus on good procurement practice in the award of all contracts 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 €7.58 million in 2023.

The Public Appointments Service has provided details of six non-competitive contracts 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 Public Appointments Service complied with the guidelines with the exception of three contracts to the value of €322,454 (exclusive of VAT) as set out below:

- One supplier (expenditure value €63,877) was initially engaged on the recommendation of the Office of Public Works, for the duration of building works, primarily to ensure access to Chapter House when required. On the advice of An Garda Síochána, it was decided to continue the service due to the significant rise in anti-social behaviour in the area. A competitive procurement process has just completed, and a new supplier will be in place in quarter two 2024.
- In one case, the request for tenders to seek a new provider was cancelled and re-advertised as the value was underestimated. The contract was extended by six months for business continuity (value €231,267).

- One supplier (value €27,310) was selected by One Learning to deliver people management training and the Public Appointments Service used them on an interim basis to meet training requirements. A competition is currently in progress to seek a new supplier.

### ***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 register is in place which identifies 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 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 assigns responsibility of controls 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 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***

The Office has procedures to monitor the effectiveness of its risk management and control procedures (discussed further in the next section). 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 Public Appointments Service responsible for the development and maintenance of the internal financial control framework.

### ***Internal financial control issues***

No weaknesses in internal financial control were identified in relation to 2023 that require disclosure in the appropriation account.

**Margaret McCabe**  
Accounting Officer  
Public Appointments Service

12 March 2024

## **Comptroller and Auditor General**

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

#### **Vote 17 Public Appointments Service**

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

I have audited the appropriation account for Vote 17 Public Appointments Service for the year ended 31 December 2023 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 17 Public Appointments Service for the year ended 31 December 2023, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, National Development Plan Delivery 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 appendix to this report. I am independent of the Public Appointments Service 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 appendix to this report.

I have nothing to report in that regard.

**Seamus McCarthy**

Comptroller and Auditor General

31 May 2024

## 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.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs 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.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I 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 my 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, intentional omissions, misrepresentations, or the override of internal control.

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure National Development Plan Delivery and Reform's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

### 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 my audit of the appropriation account, I am 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 I have performed, 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 audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

## Vote 17 Public Appointments Service

### Appropriation Account 2023

			2023	2022
		Estimate provision	Outturn	Outturn
		€000	€000	€000
<b>Programme expenditure</b>				
A Civil and public service – redeployment/recruitment/selection				
	<i>Original</i>	21,323		
	<i>Supplementary</i>	282		
			21,605	19,578
			21,084	
<b>Gross expenditure</b>			<b>21,605</b>	<b>19,578</b>
	<i>Deduct</i>			
B Appropriations-in-aid				
	<i>Original</i>	176		
	<i>Supplementary</i>	130		
			<b>306</b>	<b>301</b>
			<b>413</b>	
<b>Net expenditure</b>				
	<i>Original</i>	21,147		
	<i>Supplementary</i>	152		
			<b>21,299</b>	<b>19,277</b>
			<b>20,671</b>	

#### Surplus

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

	2023	2022
	€	€
<b>Surplus to be surrendered</b>	<b>627,569</b>	<b>685,604</b>

**Margaret McCabe**

Accounting Officer

Public Appointments Service

12 March 2024



## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2023

	2023	2022
	€000	€000
Pay	13,505	11,564
Non pay	7,579	8,014
<b>Gross expenditure</b>	<b>21,084</b>	<b>19,578</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>413</b>	<b>301</b>
<b>Net expenditure</b>	<b>20,671</b>	<b>19,277</b>
<b>Changes in capital assets</b>		
<b><i>Property, plant and equipment (note 2.1)</i></b>		
Purchases	(320)	
Depreciation	133	
<b><i>Intangible assets (note 2.2)</i></b>		
Purchases	(54)	
Amortisation	13	
	(228)	76
<b>Changes in net current assets</b>		
(Increase)/decrease in prepayments	(117)	
(Increase)/decrease in accrued income	97	
Increase/(decrease) in accrued expenses	(59)	
	(79)	223
<b>Direct expenditure</b>	<b>20,364</b>	<b>19,576</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	3,642	3,374
<b>Net programme cost</b>	<b>24,006</b>	<b>22,950</b>

**1.1 Net allied services expenditure**

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

		<b>2023</b>	<b>2022</b>
		<b>€000</b>	<b>€000</b>
Vote 9	Office of the Revenue Commissioners	60	62
Vote 12	Superannuation and Retired Allowances	1,468	1,354
Vote 13	Office of Public Works	2,052	1,887
Vote 18	National Shared Services Office	32	28
Vote 43	Office of the Government Chief Information Officer	30	43
		<b>3,642</b>	<b>3,374</b>

## Note 2 Statement of Financial Position as at 31 December 2023

	Note	2023 €000	2022 €000
<b>Fixed assets</b>			
Property, plant and equipment	2.1	520	332
Intangible assets	2.2	69	28
<b>Total fixed assets</b>		<b>589</b>	<b>360</b>
<b>Current assets</b>			
Bank and cash	2.3	845	346
Prepayments	2.4	506	389
Accrued income	2.5	33	131
Other debit balances	2.6	280	465
<b>Total current assets</b>		<b>1,664</b>	<b>1,331</b>
<b>Less current liabilities</b>			
Accrued expenses	2.7	157	216
Other credit balances	2.8	610	495
Net Exchequer funding	2.9	515	316
<b>Total current liabilities</b>		<b>1,282</b>	<b>1,027</b>
<b>Net current assets</b>		<b>382</b>	<b>304</b>
<b>Net assets</b>		<b>971</b>	<b>664</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.10	<b>971</b>	<b>664</b>

**2.1 Property, plant and equipment <sup>a</sup>**

	<b>Office and IT equipment €000</b>	<b>Furniture and fittings €000</b>	<b>Total €000</b>
<b>Cost or valuation <sup>b</sup></b>			
At 1 January 2023	1,297	242	1,539
Additions	320	—	320
Disposals	(217)	—	(217)
At 31 December 2023	1,400	242	1,642
<b>Accumulated depreciation</b>			
At 1 January 2023	1,107	99	1,206
Depreciation for the year	108	25	133
Depreciation on disposals	(217)	—	(217)
At 31 December 2023	998	124	1,122
<b>Net assets</b>			
<b>At 31 December 2023</b>	<b>402</b>	<b>118</b>	<b>520</b>
At 31 December 2022	190	142	332

Note <sup>a</sup> Cost or valuation at the beginning and end of the year include assets acquired for less than €10,000 prior to 1 January 2021

<sup>b</sup> On 1 January 2023, acquired and developed software assets were transferred to Intangible assets (note 2.2)

**2.2 Intangible assets <sup>a</sup>**

	<b>Acquired and developed software €000</b>	<b>Total €000</b>
<b>Gross assets</b>		
At 1 January 2023	3,826	3,826
Additions	54	54
Disposals	—	—
At 31 December 2023	3,880	3,880
<b>Accumulated Amortisation</b>		
At 1 January 2023	3,798	3,798
Amortisation for the year	13	13
Amortisation of disposals	—	—
At 31 December 2023	3,811	3,811
<b>Net assets</b>		
<b>At 31 December 2023</b>	<b>69</b>	<b>69</b>
At 31 December 2022	28	28

Note <sup>a</sup> At 1 January 2023, acquired and developed software assets were transferred from Property, plant and equipment.

**2.3 Bank and cash**

at 31 December	<b>2023 €000</b>	<b>2022 €000</b>
PMG balances	844	345
Commercial bank account balance	—	—
Petty cash	1	1
	<b>845</b>	<b>346</b>

**2.4 Prepayments**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
IT services and supports	432	367
Specific programme costs	63	5
Administration expenses	11	17
	<b>506</b>	<b>389</b>

**2.5 Accrued income**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Administration expenses	33	29
Due for services	—	102
	<b>33</b>	<b>131</b>

**2.6 Other debit balances**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Salary suspense	—	256
Advances to OPW	90	95
Recoupable travel pass scheme	3	2
Other debit suspense items	187	112
	<b>280</b>	<b>465</b>

**2.7 Accrued expenses**

at 31 December	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
IT services and supports	3	6
Specific programme costs	84	48
Administration expenses	70	162
	<b>157</b>	<b>216</b>

**2.8 Other credit balances**

at 31 December	2023	2022
	€000	€000
<b>Amounts due to the State</b>		
Income tax	244	221
Pay related social insurance	164	140
Professional services withholding tax	60	30
Value added tax	55	31
Local property tax	1	1
	<u>524</u>	<u>423</u>
 Payroll deductions held in suspense	 86	 72
	<u><b>610</b></u>	<u><b>495</b></u>

**2.9 Net Exchequer funding**

at 31 December	2023	2022
	€000	€000
Surplus to be surrendered	628	686
Deferred surrender	—	—
Exchequer grant undrawn	(113)	(370)
<b>Net Exchequer funding</b>	<u><b>515</b></u>	<u><b>316</b></u>
 <b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	845	346
Debit balances: suspense	280	465
	<u>1,125</u>	<u>811</u>
 <b>Creditors</b>		
Due to the State	(524)	(423)
Credit balances: suspense	(86)	(72)
	<u>(610)</u>	<u>(495)</u>
	<u><b>515</b></u>	<u><b>316</b></u>

**2.10 State funding account**

	Note	2023	2022
		€000	€000
Balance at 1 January		664	963
Disbursements from the Vote			
Estimate provision	Account	21,299	
Surplus to be surrendered	Account	(628)	
Net vote		20,671	19,277
Expenditure (cash) borne elsewhere	1.1	3,642	3,374
Net programme cost	1	(24,006)	(22,950)
<b>Balance at 31 December</b>		<b>971</b>	<b>664</b>

**2.11 Commitments**

<b>Global commitments</b>		
at 31 December	<b>2023</b>	<b>2022</b>
	€000	€000
Procurement of goods and services	484	376
Capital projects	36	—
<b>Total of legally enforceable commitments</b>	<b>520</b>	<b>376</b>



### Note 3 Vote Expenditure

#### Analysis of administration expenditure

All of the allocation for Vote 17 Public Appointments Service is classified as administration expenditure applied towards a single programme: civil and public service – redeployment/recruitment/selection.

		<b>2023</b>		<b>2022</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
i	Salaries, wages and allowances			
	<i>Original</i>	13,166		
	<i>Supplementary</i>	584		
			13,750	13,505
ii	Travel and subsistence	40	40	11
iii	Training and development and incidental expenses			3
	<i>Original</i>	410		
	<i>Supplementary</i>	90		
			500	507
iv	Postal and telecommunications services			416
	<i>Original</i>	90		
	<i>Supplementary</i>	15		
			105	106
v	Office equipment and external IT services			102
	<i>Original</i>	3,202		
	<i>Supplementary</i>	(1,170)		
			2,032	2,006
vi	Office premises expenses			1,552
	<i>Original</i>	449		
	<i>Supplementary</i>	161		
			610	580
vii	Recruitment costs – research and corporate governance			1,707
	<i>Original</i>	120		
	<i>Supplementary</i>	158		
			278	266
viii	Recruitment costs – advertising and testing			153
	<i>Original</i>	1,534		
	<i>Supplementary</i>	256		
			1,790	1,691
				1,830

		<b>2023</b>		<b>2022</b>
		<b>Estimate provision</b>	<b>Outturn</b>	<b>Outturn</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
ix	Recruitment costs – interview boards			
	<i>Original</i>	2,312		
	<i>Supplementary</i>	188		
		2,500	2,412	2,251
		<b>21,605</b>	<b>21,084</b>	<b>19,578</b>

## Note 4 Receipts

### 4.1 Appropriations-in-aid

		<b>2023</b>		<b>2022</b>
		<b>Estimated</b>	<b>Realised</b>	<b>Realised</b>
		<b>€000</b>	<b>€000</b>	<b>€000</b>
1	Appropriations in aid			
	<i>Original</i>	25		
	<i>Supplementary</i>	130		
		155	198	100
2	Receipts from additional superannuation contributions on public service remuneration	150	215	201
3	Miscellaneous	1	—	—
	<b>Total</b>	<b>306</b>	<b>413</b>	<b>301</b>

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

Full time equivalents	2023	2022
Number of staff at year end	<u>295</u>	<u>272</u>

### 5.2 Pay

	2023	2022
	€000	€000
Pay	12,131	10,453
Higher, special or additional duties allowances	143	110
Overtime	18	5
Employer's PRSI	<u>1,213</u>	<u>996</u>
<b>Total pay</b>	<b><u>13,505</u></b>	<b><u>11,564</u></b>

### 5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2023	2022
			€	€
Higher, special or additional duties allowances	57	4	14,531	14,413
Overtime	52	—	1,770	389
Extra remuneration in more than one category	10	2	12,523	11,770

### 5.4 Public Appointments Service staffing by pay band

The number of Public Appointments Service 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	2023	2022
20,000	59,999	224	189
60,000	69,999	10	11
70,000	79,999	14	13
80,000	89,999	6	11
90,000	99,999	3	0
100,000	109,999	5	4
110,000	119,999	1	1
160,000	169,999	1	—

### 5.5 Other remuneration arrangements

130 retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €828,688. The payments were made consistent with the principles of the Public Service (Single Scheme and other Provision) Act 2012.

A total of €35,055 was paid as fees to four members of the Board of the Public Appointments Service in 2023, as indicated in the following table.

Member	Annual fees	
	2023	2022
	€	€
Margaret McCabe, Chief Executive (from 11 July 2022)	—	—
Tom Moran, Chairman	11,970	11,970
Dr Eddie Molloy	7,695	7,695
Anne Marie Taylor	7,695	7,695
Mary Connaughton	7,695	7,695
Yvonne Cooke <sup>a</sup>	—	—
Colin Menton <sup>a</sup>	—	—
Fiona Quinn <sup>a</sup>	—	—
Anne Marie Hoey <sup>a</sup>	—	—
<b>Total</b>	<b>35,055</b>	<b>35,055</b>

Note <sup>a</sup> Serving public servants, who do not receive Board membership fees under the 'one person, one salary' principle.

**5.6 Payroll overpayments**

at 31 December	Number of recipients	2023 €	2022 €
Overpayments	19	19,079	16,251
Recovery plans in place	4	1,297	2,719

**5.7 Remuneration and benefits of Accounting Officer**

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

	2023 €000	2022 €000
<b>Basic pay</b>		
Shirley Comerford (to 8 July 2022)	—	102
Margaret McCabe (from 11 July 2022)*	163	53
	<u>163</u>	<u>155</u>

The value of retirement benefits earned in the period is not included above. The current Chief Executive Officer is a member of the pre-1995 superannuation scheme for established civil servants, and her pension entitlements earned in the year do not extend beyond the standard terms of that scheme.

\* The Chief Executive Officer (CEO) was in receipt of Higher Duty Allowance arrears due from 2022 when she was appointed as interim CEO with effect from 11 July 2022.

## Note 6 Miscellaneous

### 6.1 Compensation and legal costs

#### Costs paid by the service in the year

		Claims by	2023	2022
	Employees	Members of the public	Total	Total
Number of cases	—	2	2	—
	€000	€000	€000	€000
Payment on behalf of service:				
Compensation	—	—	—	—
Legal costs	—	53	53	1
Other costs	—	—	—	—
<b>2023 total</b>	<b>—</b>	<b>53</b>	<b>53</b>	<b>1</b>
2022 Total	—	1	1	—

Note <sup>a</sup> At 31 December 2023, nine litigation cases were outstanding

<sup>b</sup> The amounts above are the final payments for the two cases which were finalised in 2023, there were no costs associated with either of these cases in prior years.