

## **Appropriation Account 2023**

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### **Vote 19**

### **Office of the Ombudsman**

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## Introduction

As Accounting Officer for Vote 19, 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 Office of the Ombudsman, the Office of the Commission for Public Service Appointments, the Office of the Protected Disclosures Commissioner, the Standards in Public Office Commission, the Office of the Information Commissioner and the Office of the Commissioner for Environmental Information.

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 €1.216 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.

### Establishment of the Office of the Protected Disclosures Commissioner

The Protected Disclosures (Amendment) Act 2022 provided for the establishment of the Office of the Protected Disclosures Commissioner. This Office was established on 1 January 2023.

For the purposes of providing meaningful comparison of the outturn for the key programmes between the current and prior year, the outturn figures for the Office of the Protected Disclosures Commissioner have been incorporated into this account under Programme A.

## 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 except for the following.

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 (3 years)	33%
Acquired/developed software	5 years	20%

## **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 Office of the Ombudsman.

This responsibility is exercised in the context of the resources available to me and my other obligations as Director General. 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 this Office and the National Shared Services Office (NSSO) for the provision of HR, finance and payroll shared service.

I rely on a letter of assurance from the Accounting Officer of the Vote for the NSSO that the appropriate controls are exercised in the provision of shared services, including financial shared services, to this Office.

### ***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 the following.

- 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.

### ***Procurement***

The Office 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.

The Office has provided details of two non-competitive contracts 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 (exclusive of VAT) undertaken without a competitive process, totalling €27,750 (exclusive of VAT).

The contract was in respect of legal services on a judicial review challenge against the Standards in Public Office Commission (SIPO). The Office had engaged in a tendering process which put a suitably qualified panel of counsel in place. The appointment was outside the Office's legal services panel. As the judicial review case is ongoing, further expenditure will be incurred. The Office will continue to raise awareness of appropriate procurement channels and processes in order to avoid reoccurrence.

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

The Office has an internal audit function which is externally outsourced, with appropriately trained personnel. The internal audit unit operates under a charter which was approved in March 2023. 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. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

### ***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 Team 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 for operation of controls assigned to specific staff.

### ***Ongoing monitoring and review***

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Management Team, 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. 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.

***Internal financial control issue***

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

**Elaine Cassidy**  
Accounting Officer  
Office of the Ombudsman

11 March 2024

## **Comptroller and Auditor General**

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

#### **Vote 19 Office of the Ombudsman**

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

I have audited the appropriation account for Vote 19 Office of the Ombudsman 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 19 Office of the Ombudsman 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 Office of the Ombudsman 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

16 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 19 Office of the Ombudsman

### Appropriation Account 2023

		2023	2022
	Estimate provision	Outturn	Outturn
	€000	€000	€000
<b>Programme expenditure</b>			
A Ombudsman function/Office of the Commission for Public Service Appointments/Office of the Protected Disclosures Commissioner	8,287	7,931	7,473
B Standards in Public Office Commission	2,086	1,537	1,444
C Office of the Information Commissioner/Office of the Commissioner for Environmental Information	3,524	3,260	2,517
<b>Gross expenditure</b>	<b>13,897</b>	<b>12,728</b>	<b>11,434</b>
<i>Deduct</i>			
D Appropriations-in-aid	476	523	470
<b>Net expenditure</b>	<b>13,421</b>	<b>12,205</b>	<b>10,964</b>
<b>Surplus</b>			
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>1,216,389</b>	<b>1,323,783</b>

**Elaine Cassidy**  
Accounting Officer  
Office of the Ombudsman

11 March 2024



## Notes to the Appropriation Account

### Note 1 Operating Cost Statement 2023

	2023	2022
	€000	€000
Pay	10,505	9,647
Non pay	2,223	1,787
<b>Gross expenditure</b>	<b>12,728</b>	<b>11,434</b>
<i>Deduct</i>		
<b>Appropriations-in-aid</b>	<b>523</b>	<b>470</b>
<b>Net expenditure</b>	<b>12,205</b>	<b>10,964</b>
<b>Changes in capital assets <sup>a</sup></b>		
<b><i>Property, plant and equipment (note 2.1)</i></b>		
Depreciation	6	
<b><i>Intangible assets (note 2.2)</i></b>		
Purchases <sup>b</sup>	(354)	
Amortisation	130	
	(218)	43
<b>Changes in net current assets</b>		
Decrease in inventories	—	
Decrease in prepayments	121	
Increase in accrued income	(4)	
Increase in accrued expenses	224	
	341	(202)
<b>Direct expenditure</b>	<b>12,328</b>	<b>10,805</b>
<b>Expenditure borne elsewhere</b>		
Net allied services expenditure (note 1.1)	4,759	4,176
<b>Net programme cost</b>	<b>17,087</b>	<b>14,981</b>

Note <sup>a</sup> Changes in capital assets of €43,000 in 2022 consist of €118,000 purchases and €161,000 depreciation.

<sup>b</sup> Purchases includes an amount of €6,181 in relation to an intangible asset under development capitalised in 2022 which was paid in 2023.

### 1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 19 borne elsewhere.

		<b>2023</b>	<b>2022</b>
		<b>€000</b>	<b>€000</b>
Vote 9	Office of the Revenue Commissioners	40	41
Vote 12	Superannuation and Retired Allowances	2,114	1,881
Vote 13	Office of Public Works	1,966	2,109
Vote 18	National Shared Services Office	536	145
Vote 43	Office of the Government Chief Information Officer	103	—
		<b>4,759</b>	<b>4,176</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	—	7
Intangible assets	2.2	500	282
<b>Total fixed assets</b>		<b>500</b>	<b>289</b>
<b>Current assets</b>			
Prepayments	2.3	562	683
Bank and cash		386	97
Other debit balances		36	7
Accrued income		4	—
<b>Total current assets</b>		<b>988</b>	<b>787</b>
<b>Less current liabilities</b>			
Accrued expenses		302	78
Other credit balances	2.4	403	362
Net Exchequer funding	2.5	19	(258)
<b>Total current liabilities</b>		<b>724</b>	<b>182</b>
<b>Net current assets</b>		<b>264</b>	<b>605</b>
<b>Net assets</b>		<b>764</b>	<b>894</b>
<b>Represented by:</b>			
<b>State funding account</b>	2.6	<b>764</b>	<b>894</b>

**2.1 Property, plant and equipment**

	<b>Office and IT equipment</b>	<b>Total</b>
	<b>€000</b>	<b>€000</b>
<b>Cost or valuation</b>		
At 1 January 2023	595	595
Disposals	(45)	(45)
Adjustments <sup>b</sup>	(22)	(22)
At 31 December 2023	528	528
<b>Accumulated depreciation</b>		
At 1 January 2023	588	588
Depreciation for the year	6	6
Depreciation on disposals	(45)	(45)
Adjustments <sup>b</sup>	(21)	(21)
At 31 December 2023	528	528
<b>Net assets</b>		
<b>At 31 December 2023</b>	<b>—</b>	<b>—</b>
At 31 December 2022	7	7

Note <sup>a</sup> On 1 January 2023, the cost, accumulated depreciation and net book value of assets representing software acquisition and development were transferred from Property, plant and equipment to Intangible assets (note 2.2).

<sup>b</sup> The adjustment relates to the removal of individual items with a value of under €10,000 from the asset register as per the guidance in circular 21/2020.

**2.2 Intangible assets**

	Acquired and developed software	Intangible assets under development	Total
	€000	€000	€000
<b>Cost or valuation</b>			
At 1 January 2023	1,947	36	1,983
Additions	94	254	348
Transfers	38	(38)	—
Disposals	(31)	—	(31)
At 31 December 2023	2,048	252	2,300
<b>Accumulated amortisation</b>			
At 1 January 2023	1,701	—	1,701
Amortisation for the year <sup>b</sup>	130	—	130
Amortisation of disposals	(31)	—	(31)
At 31 December 2023	1,800	—	1,800
<b>Net assets</b>			
<b>At 31 December 2023</b>	<b>248</b>	<b>252</b>	<b>500</b>
At 31 December 2022	246	36	282

Note <sup>a</sup> The cost, accumulated depreciation and net book value of intangible assets representing software acquisition and development were transferred from Property, plant and equipment.

**2.3 Prepayments**

At 31 December	2023	2022
	€000	€000
Software licences	392	518
Other prepayments	170	165
<b>Balance at 31 December</b>	<b>562</b>	<b>683</b>

**2.4 Other credit balances**

at 31 December	2023	2022
	€000	€000
<b>Amounts due to the State</b>		
Income tax	167	165
Pay related social insurance	95	90
VAT	8	—
Professional services withholding tax	45	24
Pension contributions	34	32
	349	311
Payroll deductions held in suspense	36	34
Other credit suspense items	18	17
	<b>403</b>	<b>362</b>

**2.5 Net Exchequer funding**

at 31 December	2023	2022
	€000	€000
Surplus to be surrendered	1,216	1,324
Exchequer grant undrawn	(1,197)	(1,582)
<b>Net Exchequer funding</b>	<b>19</b>	<b>(258)</b>

**Represented by:****Debtors**

Bank and cash	386	97
Debit balances: suspense	36	7
	422	104

**Creditors**

Due to the State	(349)	(311)
Credit balances: suspense	(54)	(51)
	(403)	(362)
	<b>19</b>	<b>(258)</b>

**2.6 State funding account**

	Note	2023	2022
		€000	€000
Balance at 1 January		894	729
Disbursements from the Vote			
Estimate provision	Account	13,421	
Surplus to be surrendered	Account	(1,216)	
Net vote		12,205	10,964
Expenditure (cash) borne elsewhere	1.1	4,759	4,176
Capital asset adjustment <sup>a</sup>	2.1	(1)	—
Asset capitalised 2022 <sup>b</sup>	2.2	(6)	6
Net programme cost	1	(17,087)	(14,981)
<b>Balance at 31 December</b>		<b>764</b>	<b>894</b>

Note <sup>a</sup> This adjustment relates to the removal of individual assets with a value under €10,000 from the asset register as required by Department of Public Expenditure, National Development Plan Delivery and Reform circular 1/2022.

<sup>b</sup> The adjustment relates to an amount of €6,181 paid in 2023 for an intangible asset under development capitalised in 2022.

**2.7 Commitments**

at 31 December	2023	2022
	€000	€000
Procurement of goods and services	344	184
Capital projects	333	208
	<b>677</b>	<b>392</b>

**2.8 Matured Liabilities**

at 31 December	2023	2022
	€000	€000
Estimate of matured liabilities not discharged at year end	52	—

## 2.9 Contingent liabilities

The Office is involved in a number of pending legal proceedings which may generate liabilities depending on the outcome of the litigation. Any actual amount or timing of potential liabilities is uncertain.

## Note 3 Vote Expenditure

### Analysis of administration expenditure

Administration expenditure set out below has been apportioned across the programmes, to present complete programme costings.

		2023		2022
		Estimate provision	Outturn	Outturn restated <sup>a</sup>
		€000	€000	€000
i	Salaries, wages, pensions and allowances	11,336	10,505	9,647
ii	Travel and subsistence	62	20	10
iii	Training and development	250	124	106
iv	Professional, consultancy and other services	676	849	476
v	Operating expenses	100	121	112
vi	Premises and accommodation expenses	60	134	93
vii	Asset and equipment expenses	1,319	864	921
viii	Communication expenses	94	111	69
		<b>13,897</b>	<b>12,728</b>	<b>11,434</b>

Note <sup>a</sup> In 2023, there was a change to the administration subheads for this Vote to facilitate the single cross-government chart of accounts. The comparative figures for 2022 have been restated to correspond with the new subheads.



**Significant variations**

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

**iii Training and development**

*Estimate provision €250,000; outturn €124,000*

The savings of €126,000 were due to a review of the Office's training needs which are set out in a new training and development plan.

**iv Professional, consultancy and other services**

*Estimate provision €676,000; outturn €849,000*

The excess of €173,000 was due to higher than anticipated legal costs and settlements which fell due at the end of 2023. By their nature, it is difficult to estimate the timing and amount of legal settlements.

**vii Asset and equipment expenses**

*Estimate provision €1.319 million; outturn €864,000*

The saving of €455,000 relates to certain IT projects which had to be rescheduled mainly due to a shortage of skilled staff on the supplier's side. In addition, due to the in-house staff resources required to engage with OGCI0 on the systems transfer project, it was necessary to defer a number of IT projects to 2024.

**Programme A Ombudsman function/Office of the Commission  
for Public Service Appointments/ Office of the Protected  
Disclosures Commissioner**

		<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>
A.1	Administration – pay	7,210	6,896	6,530
A.2	Administration – non pay	1,077	1,035	943
		<b>8,287</b>	<b>7,931</b>	<b>7,473</b>

**Programme B Standards in Public Office Commission**

		<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>
B.1	Administration – pay	1,465	1,052	1,065
B.2	Administration – non pay	621	485	379
		<b>2,086</b>	<b>1,537</b>	<b>1,444</b>

**Programme C Office of the Information Commissioner/Office of the Commissioner for Environmental Information**

		<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>
C.1	Administration – pay	2,661	2,557	2,052
C.2	Administration – non pay	863	703	465
		<b>3,524</b>	<b>3,260</b>	<b>2,517</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	Appropriation in aid	50	40	73
2	Fixed payment fines under section 21 of the Regulation of Lobbying Act 2015	75	79	69
3	Receipts from additional superannuation contributions on public service remuneration	350	368	328
4	Miscellaneous	1	36	—
<b>Total</b>		<b>476</b>	<b>523</b>	<b>470</b>

## Note 5 Staffing and Remuneration

### 5.1 Employee numbers

Full time equivalents	2023	2022
Number of staff at year end	<u>148</u>	<u>149</u>

### 5.2 Pay

	2023	2022
	€000	€000
Pay (including pensions)	9,607	8,865
Higher, special or additional duties allowances	32	22
Overtime and extra attendance	12	3
Employer's PRSI	<u>854</u>	<u>757</u>
<b>Total pay</b>	<b><u>10,505</u></b>	<b><u>9,647</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	5	—	9,678	12,046
Overtime and extra attendance	11	—	7,226	1,589
Extra remuneration in more than one category	3	1	12,179	6,477

#### 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	2023	2022
20,000	59,999	85	86
60,000	69,999	14	11
70,000	79,999	22	16
80,000	89,999	15	17
90,000	99,999	12	10
100,000	109,999	1	2
110,000	119,999	3	3
120,000	129,999	1	—
160,000	169,999	—	1
170,000	179,999	1	1
210,000	219,999	1	—

#### 5.5 Other remuneration arrangements

Three retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €12,416. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

#### 5.6 Payroll overpayments

at 31 December	Number of recipients	2023	2022
		€	€
Overpayments	10	40,349	5,183
Recovery plans in place	2	15,406	178

### 5.7 Remuneration and benefits of Accounting Officer

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

	2023	2022
	€000	€000
Basic pay	176	168

The Accounting Officer's salary is at Assistant Secretary grade.

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 entitlement to pension benefits do not extend beyond the standard terms of that scheme.

## Note 6 Miscellaneous

### 6.1 Compensation and legal costs

#### Payments/costs paid by the Office in the year

In respect of statutory legal challenges, appeals, judicial reviews, prosecutions and other legal proceedings not relating to claims by employees or members of the public.

	2023	2022
Number of cases	30	19
	€000	€000
Office's own legal costs	325	160
Payments to/on behalf of the Office		
Compensation	—	—
Legal costs	242	99
Other costs	—	—
<b>Total</b>	<b>567</b>	<b>259</b>

#### Cumulative costs of cases completed in 2023

In respect of statutory legal challenges, appeals, judicial reviews, prosecutions and other legal proceedings not relating to claims by employees or members of the public.

Number of cases	7
	€000
Office's own legal costs	385
Payments to/on behalf of the Office	
Compensation	—
Legal costs	100
Other costs	—
<b>Total</b>	<b>485</b>

**6.2 Write-offs**

	<b>2023</b>	<b>2022</b>
	<b>€000</b>	<b>€000</b>
Suspense account balance re: travel pass	<u>—</u>	<u>7</u>