

Appropriation Account 2024

Vote 17

Public Appointments Service

Introduction

As Accounting Officer for Vote 17, I am required each year to prepare the appropriation account for the Vote, and 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 2024 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 2024, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €1.469 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.

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 on 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 20 of 2024 have been applied in the preparation of the appropriation account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect from 1 January 2024.

Depreciation of capital assets

Depreciation of property, plant and equipment and amortisation of intangible assets are calculated and charged in accordance with CGAS 17 and CGAS 31 respectively.

The useful lives and associated rates of major classes of capital assets are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation/ amortisation</i>
Operational software	10 years	10%
Other office equipment	5 years	20%
IT software	5 years	20%
IT hardware	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 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 human resources and payroll shared services.

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

- 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, professional and other contracted services, amounted to a total of €7.57 million in 2024.

The Public Appointments Service has provided details of nine 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 four contracts in excess of €25,000 (exclusive of VAT) totalling €315,148 (exclusive of VAT) as set out below.

- One contract with expenditure of €165,884 was extended for business continuity purposes after a delay in issuing an RFT for a new competition.
- One supplier (expenditure value €32,088) 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 led to a new provider being appointed from 1 September 2024.
- One contract (expenditure value €81,069) was extended beyond its expiry date as the contract value had not been fully met due to changes in circumstances that originated during and following the Covid pandemic. A new procurement exercise has commenced to appoint a new contractor.

- A contract for ergonomic assessment led to purchasing of specialist furniture, outside the scope of the contract, from the same supplier (expenditure value €36,107) to ensure compliance with health and safety guidelines.

The above contracts have been included in the 40/2002 annual return referenced above.

Risk and control framework

The Public Appointments Service 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 Public Appointments Service 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 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 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. 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 issues

No weaknesses in internal financial control were identified in relation to 2024 that require disclosure in the appropriation account.

Margaret McCabe

Accounting Officer

Public Appointments Service

11 March 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

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 2024 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 2024, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

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

30 June 2025

Appendix to the report of the Comptroller and Auditor General

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, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- 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 Dáil Éireann 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, Infrastructure, Public Service Reform and Digitalisation'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.

Appendix to the report of the Comptroller and Auditor General (continued)**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 2024

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
Programme expenditure				
A	Civil and public service – redeployment/recruitment/selection			
	<i>Original</i>	23,608		
	<i>Supplementary</i>	665		
		24,273	22,811	21,084
Gross expenditure		24,273	22,811	21,084
<i>Deduct</i>				
B	Appropriations-in-aid			
	<i>Original</i>	206		
	<i>Supplementary</i>	664		
		870	1,077	413
Net expenditure				
	<i>Original</i>	23,402		
	<i>Supplementary</i>	1		
		23,403	21,734	20,671

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried over for spending in the following year (see note 6.1).

	2024	2023
	€	€
Surplus	1,669,212	627,569
Deferred surrender	(200,000)	—
Surplus to be surrendered	1,469,212	627,569

Margaret McCabe
Accounting Officer
Public Appointments Service

11 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

		2024	2023
	€000	€000	€000
Pay		15,241	13,505
Non pay		7,570	7,579
Gross expenditure		22,811	21,084
<i>Deduct</i>			
Appropriations-in-aid		1,077	413
Net expenditure		21,734	20,671
Changes in capital assets			
<i>Property, plant and equipment (note 2.1)</i>			
Purchases	(115)		
Depreciation	151		
Loss on disposal	4		
<i>Intangible assets (note 2.2)</i>			
Purchases	(258)		
Amortisation	6		
		(212)	(228)
Changes in net current assets			
Decrease in prepayments	11		
Decrease in accrued income	33		
Increase in accrued expenses	875		
		919	(79)
Direct expenditure		22,441	20,364
Expenditure borne elsewhere			
Net allied services expenditure (note 1.1)		3,789	3,642
Net programme cost		26,230	24,006

1.1 Net allied services expenditure

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

		2024	2023
		€000	€000
Vote 9	Office of the Revenue Commissioners	62	60
Vote 12	Superannuation and Retired Allowances	1,639	1,468
Vote 13	Office of Public Works	2,026	2,052
Vote 18	National Shared Services Office	30	32
Vote 43	Office of the Government Chief Information Officer	32	30
		<u>3,789</u>	<u>3,642</u>

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	480	520
Intangible assets	2.2	321	69
		801	589
Current assets			
Bank and cash	2.3	329	845
Prepayments	2.4	495	506
Accrued income	2.5	—	33
Other debit balances	2.6	786	280
		1,610	1,664
<i>Less</i>			
Current liabilities			
Accrued expenses	2.7	1,032	157
Other credit balances	2.8	652	610
Net Exchequer funding	2.9	463	515
		2,147	1,282
Net current (liabilities)/assets		(537)	382
Net assets		264	971
Represented by:			
State funding account	2.10	264	971

2.1 Property, plant and equipment ^a

	Office and IT equipment €000	Other office equipment €000	Total €000
Cost or valuation ^a			
At 1 January 2024	1,400	242	1,642
Additions	115	—	115
Disposals	(273)	—	(273)
At 31 December 2024	1,242	242	1,484
Accumulated depreciation			
At 1 January 2024	998	124	1,122
Depreciation for the year	126	25	151
Depreciation on disposals	(269)	—	(269)
At 31 December 2024	855	149	1,004
Net assets			
At 31 December 2024	387	93	480
At 31 December 2023	402	118	520

Note ^a Cost or valuation includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software €000	Intangible assets under development €000	Total €000
Cost or valuation			
At 1 January 2024	3,880	—	3,880
Additions	—	258	258
At 31 December 2024	3,880	258	4,138
Accumulated amortisation			
At 1 January 2024	3,811	—	3,811
Amortisation for the year	6	—	6
At 31 December 2024	3,817	—	3,817
Net assets			
At 31 December 2024	63	258	321
At 31 December 2023	69	—	69

2.3 Bank and cash

at 31 December	2024	2023
	€000	€000
PMG balances	328	844
Petty cash	1	1
	329	845

2.4 Prepayments

at 31 December	2024	2023
	€000	€000
IT services and supports	311	432
Specific programme costs	121	63
Administration expenses	63	11
	495	506

2.5 Accrued income

at 31 December	2024	2023
	€000	€000
Administration expenses	—	33
	—	33

2.6 Other debit balances

at 31 December	2024	2023
	€000	€000
Salary suspense	329	—
Advances to OPW	212	90
Recoupable travel pass scheme	2	3
Other debit suspense items	244	187
	787	280

2.7 Accrued expenses

at 31 December	2024	2023
	€000	€000
Payroll accrual (note 2.12)	395	—
Holiday accrual (note 2.12)	294	—
Specific programme costs	237	84
IT services and supports	22	3
Administration expenses	84	70
	1,032	157

2.8 Other credit balances

at 31 December	2024	2023
	€000	€000
Amounts due to the state		
Income tax	251	244
Pay related social insurance	169	164
Professional services withholding tax	19	60
Value added tax	210	55
Local property tax	1	1
	650	524
Suspense		
Payroll deductions held in suspense	3	86
	653	610

2.9 Net Exchequer funding

at 31 December	2024	2023
	€000	€000
Surplus to be surrendered	1,469	628
Deferred surrender	200	—
Exchequer grant undrawn	(1,206)	(113)
Net Exchequer funding	463	515

Represented by:

Debtors

Bank and cash	329	845
Debit balances: suspense	787	280
	1,116	1,125

Creditors

Due to the State	(650)	(524)
Credit balances: suspense	(3)	(86)
	(653)	(610)
	463	515

2.10 State funding account

	Note	2024	2023
		€000	€000
Balance at 1 January		971	664
Disbursements from the Vote			
Estimate provision	Account	23,403	
Deferred surrender	Account	(200)	
Surplus to be surrendered	Account	(1,469)	
Net vote		21,734	20,671
Expenditure borne elsewhere	1.1	3,789	3,642
Net programme cost	1	(26,230)	(24,006)
Balance at 31 December		264	971

2.11 Commitments

	2024	2023
	€000	€000
Global commitments		
at 31 December		
Procurement of goods and services	219	484
Capital projects and programmes	258	36
Total of legally enforceable commitments	477	520

2.12 Impact of accounting policy changes in 2024

Nine new central government accounting standards (CGAS) were implemented with effect from 1 January 2024. The implementation had the following impact on the State funding balance.

	2024
	€000
Payroll accrual ^a	(395)
Holiday accrual ^a	(294)
	(689)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances			
	<i>Original</i>	14,902		
	<i>Supplementary</i>	465		
		15,367	15,241	13,505
ii	Travel and subsistence	10	10	11
iii	Training and development	255	308	507
iv	Operational services, supplies and sundry equipment	180	229	106
v	Digital capital investment and IT expenses	3,161	2,624	2,006
vi	Premises expenses	700	545	580
vii	Policy reviews, consultancy services and research	160	119	266
viii	Recruitment costs – advertising and testing			
	<i>Original</i>	1,700		
	<i>Supplementary</i>	50		
		1,750	1,506	1,691
ix	Recruitment costs – interview boards			
	<i>Original</i>	2,540		
	<i>Supplementary</i>	150		
		2,690	2,229	2,412
		24,273	22,811	21,084

Significant variations

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

vi Office premises expenses

Estimate provision €700,000; outturn €545,000

The saving of €155,000 arose as the allocation for Office premises expenses included an amount to cover capital works on the Chapter House canteen. This was pre-funded with the OPW in line with their estimated costs, but as at end 2024 the charges for the work were significantly lower than estimated. The work was substantially complete at the end of the year.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Appropriations-in-aid			
	Original	30		
	Supplementary	664		
		694	819	198
2	Receipts from additional superannuation contributions on public service remuneration	175	258	215
3	Miscellaneous	1	—	—
		870	1,077	413

Significant variations

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

1. Appropriations-in-aid

Estimate provision €30,000; realised €819,000

The receipts were ahead of profile by €789,000 due to a transfer of funding from An Garda Síochána to support their additional recruitment requirements for the year.

2. Receipts from additional superannuation contributions on public service remuneration

Estimate provision €175,000; realised €258,000

Receipts from superannuation contributions were ahead of profile by €83,000 due to an increase in staff numbers to support additional garda recruitment.

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Number of staff at year end	<u>296</u>	<u>295</u>

5.2 Pay

	2024	2023
	€000	€000
Pay	13,699	12,131
Higher, special or additional duties allowances	128	143
Overtime	12	18
Employer's PRSI	<u>1,402</u>	<u>1,213</u>
Total pay	<u>15,241</u>	<u>13,505</u>

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Department staff				
Higher, special or additional duties allowances	30	6	18,405	14,531
Overtime	34	—	1,708	1,770
Extra remuneration in more than one category	7	3	18,802	12,523

5.4 Public Appointments Service employee pay bands

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	2024	2023
20,000	59,999	244	224
60,000	69,999	13	10
70,000	79,999	10	14
80,000	89,999	12	6
90,000	99,999	6	3
100,000	109,999	4	5
110,000	119,999	4	1
160,000	169,999	1	1

5.5 Remuneration and benefits of Accounting Officer

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

	2024	2023
	€000	€000
Basic pay	163	163
	163	163

The value of retirement benefits earned in the period is not included above. The Accounting Officer is a member of the established pre-1995 pension scheme and her entitlements in that regard do not extend beyond the standard terms of that scheme.

5.6 Other remuneration arrangements

164 retired civil servants in receipt of a civil service pension were re-engaged on a fee basis at a total cost of €874,342. The payments made were consistent with the principles of the Public Service (Single Scheme and other Provisions) Act 2012.

Fees paid to members of the Board of the Public Appointments Service in 2024 were as follows.

Member	Annual fees	
	2024	2023
	€	€
Margaret McCabe, Chief Executive *	—	—
Tom Moran, Chairman	11,970	11,970
Dr Eddie Molloy	—	7,695
Anne Marie Taylor	—	7,695
Mary Connaughton	7,695	7,695
Sinead Burns	5,771	—
Valerie Lawlor	5,771	—
Yvonne Cooke ^a	—	—
Colin Menton ^a	—	—
Fiona Quinn ^a	—	—
Anne Marie Hoey ^a	—	—
Total	31,207	35,055

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

5.8 Payroll overpayments

at 31 December	Number of recipients	2024	2023
		€	€
Overpayments	20	34,860	19,079
Recovery plans in place	6	4,146	1,297

Note 6 Miscellaneous

6.1 Deferred surrender

Deferred surrender comprises savings in 2024 of €200,000 in capital expenditure in the following subhead that was carried over to 2025.

	2024	2023
	€000	€000
A Civil and public service – redeployment/recruitment/ selection	200	—
	200	—