

Appropriation Account 2024

Vote 3

Office of the Attorney General

Introduction

As Accounting Officer for Vote 3, 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 2024 for the salaries and expenses of the Office of the Attorney General, including certain services administered by that Office, and for payment of certain grants.

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 €2.72 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 20 of 2024 have been applied in the preparation of the 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>
Office and IT equipment	5 years	20% per annum
Furniture and fittings	10 years	10% per annum
Acquired and developed ICT licences and software	5 years	20% per annum

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.

This responsibility is exercised in the context of the resources available to me and my other obligations as Director General/Head of 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 this Office 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 this Department.

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 Department.
- 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 Office has an internal audit function through a contract agreement with a professional auditing company with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which the Office is exposed and its annual internal audit plans, jointly approved by me and the Audit Committee, 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 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. Expenditure on goods, professional and other contracted services, amounted to a total of €4.034 million in 2024.

The Office has provided details of eleven 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 Office complied with the guidelines with the exception of two contracts in excess of €25,000 (exclusive of VAT) totalling €227,208 (exclusive of VAT) as set out below.

- A contract with a value of €142,824 for parliamentary drafting services was awarded without a competitive process. It was deemed non-compliant, as the contract was not subjected to a competitive process in the year due to the specialised nature of the work involved, the extreme urgency of legislation required and the necessity to deliver on the Government's legislative programme.
- The second contract with a value of €84,384 was for the use of Office mobile phone services. The decision was made to move to an Office of the Government Chief Information Officer managed desktop service. Implementation of this service will commence in 2025.

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

The Office has engaged in a number of tendering processes over the last number of years to attract suitably qualified individuals for parliamentary drafting services.

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 department and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Advisory Committee (MAC) on a bi-annual 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

In 2024, monitoring and review of the Office's risk management was through the strategic delivery framework, a strong and agile mechanism in place to ensure that our priorities, resources and people are appropriately aligned and subject to regular review at Management Board and Ministerial level to ensure that they continue to be so.

Key strategic actions (KSAs) to support the delivery of the Office's priorities are identified annually through this framework with KSA delivery plans in place and signed off at Assistant Secretary level. In addition to setting out deliverables, these delivery plans specify risks to delivery, mitigations and issues. The risks to the delivery of the KSAs, emerging issues, mitigations and supports are actively considered as part of the KSA reporting to the Management Board and the Minister.

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.

Damien Moloney

Accounting Officer

Office of the Attorney General

28 March 2025

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 3 Office of the Attorney General Opinion on the appropriation account

I have audited the appropriation account for Vote 3 Office of the Attorney General 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 3 Office of the Attorney General 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 Office of Attorney General 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 this regard.

Seamus McCarthy
Comptroller and Auditor General

5 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 3 Office of the Attorney General

Appropriation Account 2024

		2024	2023
	Estimate provision	Outturn	Outturn
	€000	€000	€000
Programme expenditure			
A Delivery of professional legal services to Government, departments and offices	24,775	22,112	20,278
Gross expenditure	24,775	22,112	20,278
<i>Deduct</i>			
B Appropriations-in-aid	722	779	668
Net expenditure	24,053	21,333	19,610

Surplus

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

	2024	2023
	€	€
Surplus to be surrendered	2,720,190	7,225,753

Damien Moloney
Accounting Officer
Office of the Attorney General

28 March 2025

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2024

	2024	2023
	€000	€000
Programme cost	2,700	2,548
Pay	15,172	13,736
Non pay	4,240	3,994
Gross expenditure	22,112	20,278
<i>Deduct</i>		
Appropriations-in-aid	779	668
Net expenditure	21,333	19,610
 Changes in capital assets		
<i>Property, plant and equipment (note 2.1)</i>		
Purchases	(47)	
Depreciation	114	
Loss on disposal	2	
<i>Intangible assets (note 2.2)</i>		
Purchases	—	
Amortisation	34	
Loss on disposal	6	
	109	—
 Changes in net current assets		
Increase in prepayments	(336)	
Decrease in accrued income	56	
Increase in accrued expenses	667	
	387	(361)
Direct expenditure	21,829	19,296
 Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)	4,414	3,217
Notional rents	791	791
Net programme cost	27,034	23,304

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 3 borne elsewhere.

		2024	2023
		€000	€000
Vote 12	Superannuation and Retired Allowances	3,186	2,464
Vote 13	Office of Public Works	548	249
Vote 18	National Shared Services Office	16	16
Vote 20	Garda Síochána	250	231
Vote 43	Office of the Government Chief Information Officer	16	16
Central Fund – pensions in respect of former Attorneys General		398	241
		4,414	3,217

Note 2 Statement of Financial Position as at 31 December 2024

	Note	2024 €000	2023 €000
Fixed assets			
Property, plant and equipment	2.1	207	276
Intangible assets	2.2	13	53
		220	329
Current assets			
Bank and cash		—	249
Prepayments	2.3	684	348
Accrued income	2.4	—	56
Other debit balances	2.5	335	16
		1,019	669
<i>Less</i>			
Current liabilities			
Net Exchequer funding	2.8	47	253
Bank and cash		287	—
Accrued expenses	2.6	835	168
Other credit balances	2.7	1	12
		1,170	433
Net current (liabilities)/assets		(151)	236
Net assets		69	565
Represented by:			
State funding account	2.9	69	565

2.1 Property, plant and equipment ^a

	Office and IT equipment €000	Furniture and fittings €000	Total €000
Cost or valuation ^a			
At 1 January 2024	1,207	1,669	2,876
Additions	47	—	47
Disposals	(18)	(18)	(36)
At 31 December 2024	1,236	1,651	2,887
Accumulated depreciation			
At 1 January 2024	957	1,643	2,600
Depreciation for the year	109	5	114
Depreciation on disposals	(18)	(16)	(34)
At 31 December 2024	1,048	1,632	2,680
Net assets			
At 31 December 2024	188	19	207
At 31 December 2023	250	26	276

Note ^a Includes some assets acquired for less than €10,000 prior to 1 January 2021.

2.2 Intangible assets

	Acquired and developed software €000	Total €000
Cost or valuation		
At 1 January 2024	330	330
Additions	—	—
Disposals	(159)	(159)
At 31 December 2024	171	171
Accumulated amortisation		
At 1 January 2024	277	277
Amortisation for the year	34	34
Amortisation of disposals	(153)	(153)
At 31 December 2024	158	158
Net assets		
At 31 December 2024	13	13
At 31 December 2023	53	53

2.3 Prepayments

at 31 December	2024	2023
	€000	€000
Software support	495	258
Library services	148	89
Other prepayments	41	1
	684	348

2.4 Accrued income

at 31 December	2024	2023
	€000	€000
Refund of secondment cost	—	55
Social Protection refunds	—	1
	—	56

2.5 Other debit balances

at 31 December	2024	2023
	€000	€000
Office of Public Works	1	1
Recoupable travel pass scheme	7	12
Shared costs account	31	—
Salaries control	282	—
Other debit balances	14	3
	335	16

2.6 Accrued expenses

at 31 December	2024	2023
	€000	€000
Contract legal expertise	29	37
Other administration expenses	106	131
Payroll related accruals (note 2.11)	700	—
	835	168

2.7 Other credit balances

at 31 December	2024	2023
	€000	€000

Amounts due to the state

Professional services withholding tax	—	12
Shorter working year	1	—
	1	12

2.8 Net Exchequer funding

at 31 December	2024	2023
	€000	€000

Surplus to be surrendered	2,720	7,226
Exchequer grant undrawn	(2,673)	(6,973)
Net Exchequer funding	47	253

Represented by:**Debtors**

Bank and cash	335	16
Debit balances: suspense	—	249
	335	265

Creditors

Due to the State	—	(12)
Credit balances: suspense	(1)	—
Bank and cash	(287)	—
	(288)	(12)
	47	253

2.9 State funding account

	Note		2024	2023
		€000	€000	€000
Balance at 1 January			565	251
Disbursements from the Vote				
Estimate provision	Account	24,053		
Surplus to be surrendered	Account	(2,720)		
Net vote			21,333	19,610
Expenditure borne elsewhere	1.1		4,414	3,217
Non-cash items: notional rent	1		791	791
Net programme cost	1		(27,034)	(23,304)
Balance at 31 December			69	565

2.10 Commitments

	2024	2023
	€000	€000
Global commitments		
at 31 December		
Procurement of goods and services	1,250	1,280

2.11 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
at 31 December	
Payroll accrual ^a	(463)
Annual leave accrual ^a	(237)
	(700)

Note ^a CGAS 39A Employee Benefits Part A

Note 3 Vote Expenditure

Analysis of administration expenditure

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

		2024		2023 ^a
		Estimate provision	Outturn	Outturn
		€000	€000	€000
i	Salaries, wages and allowances	16,185	15,172	13,736
ii	Travel and subsistence	260	121	133
iii	Training and development	252	354	228
iv	Operational services, supplies and sundry equipment	730	697	581
v	Digital capital investment and IT expenses	2,198	1,873	1,082
vi	Premises expenses	450	252	299
vii	Policy reviews, consultancy services and research	45	59	24
viii	Contract legal expertise	1,100	416	542
		21,220	18,944	16,625

Note ^a The analysis of non-paid administration subheads has been changed as part of the process to modernise the administrative subheads across voted accounts. The 2023 comparative figures have been re-analysed to reflect the new structure.

Significant variations

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

ii Travel and subsistence

Estimate provision €260,000; outturn €121,000

Savings of €139,000 arose as there were lower than anticipated EU travel and subsistence costs.

iii Training and development

Estimate provision €252,000; outturn €354,000

The outturn was higher than anticipated due to higher staff training costs and also higher than anticipated conference costs during the year.

vi Premises expenses

Estimate provision €450,000; outturn €252,000

The savings of €198,000 arose due to lower than anticipated utility costs, office cleaning costs and maintenance and repair of the building.

viii Contract legal expertise

Estimate provision €1.1 million; outturn €416,000

The savings of €684,000 arose as payments to external counsel and consultancy parliamentary counsel were much less than anticipated. Funding of €350,000 was provided for the year under this subhead to allow the Office to seek advice, if necessary, from external counsel who would specialise in a particular area of law thus freeing up Office staff to undertake other daily tasks. The additional funding would also allow the State to appropriately address and where necessary defend litigation. Ultimately, expenditure on requests from external counsel on advice under specific areas of law and the need to address and defend litigation throughout 2024 did not materialise for the Office. The balance of €750,000 was to meet payments to consultant parliamentary counsel for the year. Savings of €334,000 were made as there was less than the anticipated requirement for the service of consultant parliamentary counsel throughout 2024.

Programme A Delivery of professional legal services to Government, Departments and Offices

		2024		2023
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	16,185	15,172	13,736
A.2	Administration – non pay	5,035	3,772	2,889
A.3	Contributions to international organisations	70	85	68
A.4	Law Reform Commission	3,045	2,700	2,548
A.5	General law expenses	190	307	205
A.6	Consolidation and revision of planning regulations	250	76	832
		24,775	22,112	20,278

Significant variations

The following outlines the reasons for significant variations in non-administration programme expenditures (+/- 5% and €100,000).

A.4 Law Reform Commission

Estimate €3.045 million; realised €2.7 million

The shortfall in expenditure of €345,000 relative to the estimate provision was mainly due to savings under pay and pension in the Commission as all posts were not filled at all times during the year. There were also lower than anticipated costs on library consultancy services and printing during 2024.

A.5 General law expenses

Estimate €190,000; realised €307,000

The overspend of €117,000 in relation to the estimate provision was due to a higher demand by the Office in the use of external counsel in seeking advice on legal matters and European Court of Human Rights cases.

A.6 Consolidation and revision of planning regulations*Estimate €250,000; realised €76,000*

The underspend of €174,000 relative to the estimate provision was due to lower than anticipated payments to members of the working group as work on the project decreased following publication of the Bill.

Note 4 Receipts

4.1 Appropriations-in-aid

		2024		2023
		Estimate provision	Realised	Realised
		€000	€000	€000
1	Receipts from additional superannuation contributions on public service remuneration	718	677	668
2	Miscellaneous	4	102	—
		722	779	668

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2024	2023
Office of the Attorney General	160	151
Law Reform Commission	24	21
	184	172

5.2 Pay – Office of the Attorney General

	2024	2023
	€000	€000
Pay	13,720	12,453
Higher, special or additional duties allowances	73	71
Other allowances	16	15
Overtime	21	16
Employer's PRSI	1,342	1,181
Total pay	15,172	13,736

5.3 Pay – Law Reform Commission

	2024	2023
	€000	€000
Pay	1,494	1,309
Employer's PRSI	124	107
Total pay	1,618	1,416

Note ^a The Law Reform Commission received a grant of €2.7 million under subhead A.4 Law Reform Commission (€2.548 million in 2023). The pay figures reported above were provided by the Law Reform Commission.

5.4 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment	
			2024 €	2023 €
Higher, special or additional duties allowances	7	3	24,551	24,503
Other allowances	9	—	9,092	8,994
Overtime	2	1	20,603	7,970
Extra remuneration in more than one category	1	—	9,243	24,503

5.5 Department employee pay bands

The number of Department 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	63	48
60,000	69,999	17	8
70,000	79,999	12	12
80,000	89,999	19	14
90,000	99,999	11	14
100,000	109,999	15	14
110,000	119,999	6	10
120,000	129,999	7	13
130,000	139,999	5	5
140,000	149,999	1	—
150,000	159,999	—	1
160,000	169,999	1	—
170,000	179,999	1	9
180,000	189,999	8	—
190,000	199,999	—	—
200,000	209,999	1	1
210,000	219,999	—	—
220,000	229,999	—	—
230,000	239,999	2	2

5.6 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	<u>237</u>	<u>231</u>

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

5.7 Other remuneration arrangements

This account includes expenditure of €219,540 in respect of the salary costs of one officer who was serving outside the Office for all of 2024 and whose salary was paid by the Office.

This account does not include expenditure in respect of 41 officers who were serving outside the Office for all or part of 2024 in other Government departments/offices and whose salaries were paid by the host departments/offices.

5.8 Severance

There were no severance payments.

5.9 Payroll overpayments

at 31 December	Number of recipients	2024	2023
		€	€
Overpayments	18	17,736	21,425
Recovery plans in place	5	7,908	15,056