

OFFICE OF THE ATTORNEY GENERAL

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Attorney General, including a grant-in-aid.

Service	Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	11,180	10,665	2
A.2. TRAVEL AND SUBSISTENCE	284	220	—
A.3. INCIDENTAL EXPENSES	1,030	1,037	(44)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	208	114	5
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,031	824	(70)
A.6. OFFICE PREMISES EXPENSES	313	348	11
A.7. CONSULTANCY SERVICES	75	68	—
A.8. VALUE FOR MONEY AND POLICY REVIEWS	60	70	—
A.9. CONTRACT LEGAL EXPERTISE	1,100	1,115	5
OTHER SERVICES			
B. CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	36	34	—
C. LAW REFORM COMMISSION (GRANT-IN-AID)	4,162	3,554	—
D. GENERAL LAW EXPENSES	80	61	—
Gross Total	19,559	18,110	(91)
Deduct:			
E. APPROPRIATIONS-IN-AID	8	4	37
Net Total	19,551	18,106	(128)

Surplus to be surrendered

€1,444,511

The Statement of Accounting Policies and Principles and Notes 1 to 13 form part of this Account.

NOTES

1 OPERATING COST STATEMENT FOR 2008

	€000	€000	€000
Net Outturn			18,106
Changes in Capital Assets			
Purchases Cash	(359)		
Disposals Cash	1		
Depreciation	526		
Loss on Disposal	1	169	
Changes in Net Current Assets			
Decrease in Closing Accruals	(172)		
Increase in Stock	(2)	(174)	(5)
Direct Expenditure			18,101
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		1,554	
Notional Rents		1,078	2,632
Operating Cost			20,733

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			1,114
Current Assets			
Stocks (Note 11)		38	
Prepayments		166	
Accrued Income		37	
Other Debit Balances:			
Shared Costs Clearing	49		
Miscellaneous	55	104	
PMG Balance and Cash	259		
Orders Outstanding	(10)	249	
Total Current Assets		594	
Less Current Liabilities			
Accrued Expenses		75	
Other Credit Balances:			
Due to the State (Note 12)	289		
Miscellaneous	75	364	
Net Liability to the Exchequer (Note 4)		(11)	
Total Current Liabilities		428	
Net Current Assets			166
Net Assets			1,280

3 STATEMENT OF CAPITAL ASSETS AS AT 31 DECEMBER 2008

	Office Equipment €000	Furniture and Fittings €000	Totals €000
Cost or Valuation at 1 January 2008	4,273	1,487	5,760
Additions	319	56	375
Disposals	(241)	(5)	(246)
Gross Assets at 31 December 2008	<u>4,351</u>	<u>1,538</u>	<u>5,889</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2008	3,388	1,105	4,493
Depreciation for the year	456	70	526
Depreciation on Disposals	(241)	(3)	(244)
Cumulative Depreciation at 31 December 2008	<u>3,603</u>	<u>1,172</u>	<u>4,775</u>
Net Assets at 31 December 2008	<u><u>748</u></u>	<u><u>366</u></u>	<u><u>1,114</u></u>

4 NET LIABILITY TO THE EXCHEQUER**Reconciliation of Surplus to be Surrendered at year end to Debtor and Creditor Balances held at 31 December 2008**

	€000	€000
Surplus to be surrendered		1,445
Exchequer Grant Undrawn		<u>(1,456)</u>
Net Liability to the Exchequer		<u><u>(11)</u></u>
Represented by:		
Debtors		
Net PMG position and cash	249	
Debit Balances: Suspense	<u>104</u>	353
Creditors		
Due to the State (Note 12)	(289)	
Credit Balances: Suspense	<u>(75)</u>	(364)
		<u><u>(11)</u></u>

5 EXPLANATION OF THE CAUSES OF VARIATION BETWEEN OUTTURN AND ESTIMATE PROVISION

Sub-head	Less/(More) than provided €000	Explanation
A.1.	515	Savings arose due to the deferral of filling of staff vacancies.
A.5.	207	Savings arose as work on updating the Electronic Irish Statute Book carried into 2009. There was also a less than anticipated spend on IT Hardware.
C.	608	Savings arose due to a less than anticipated draw down in Grant-in-Aid by the Law Reform Commission. Some expenses including rent and utility costs were lower than expected as the Commission did not move into its extended premises until late in 2008.
D.	19	Savings arose due to a lower than anticipated spend on general law expenses.

6 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Miscellaneous	8,000	3,642

7 COMMITMENTS

Commitments at 31 December 2008 amount to €1,346,000. This is comprised of €142,000 for library and know-how, €803,000 in respect of drafting, €50,000 for agency/contract staff, €13,000 in respect of staffing costs for the pre Irish Independence Statute Law Revision Project, €177,000 in respect of other staff, €90,000 for cleaning and €60,000 in respect of the Case and Records Management System. There are also amounts totalling €11,000 in respect of consultants.

8 MATURED LIABILITIES

Matured liabilities undischarged at the end of the year amounted to €5,556.

9 DETAILS OF EXTRA REMUNERATION

	Amount Paid	Number of Recipients	Recipients of €10,000 or more	Max. individual payment of €10,000 or more
	€			€
Higher, special or additional duties	111,387	29	3	20,530
Overtime and extra attendance	31,958	18	—	—
Miscellaneous	92,800	6	6	24,300
Total extra remuneration	<u>236,145</u>			

Note: Certain individuals received extra remuneration in more than one category.

10 MISCELLANEOUS ITEMS**Engagement of Retired Civil Servant**

A retired Civil Servant in receipt of a Civil Service pension was engaged on a contract basis at a cost to the Office of €19,770.

Assistant Secretary Awards

A figure of €92,800 was paid to 6 staff members in respect of Assistant Secretary Awards for the year 2007.

Exceptional Performance Awards

31 staff members received awards of €250 at a total cost to the Office of €7,750 for 2007. These awards were paid in May 2008. 43 staff members received awards of €250 at a total cost to the Office of €10,750 for 2008.

11 STOCKS

Stocks at 31 December 2008 comprised:

	€000
IT Consumables	7
Stationery	20
CD ROM Irish Statute Book	11
	<u>38</u>

12 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:

	€000
Income Tax	169
Pay Related Social Insurance	69
Pensions	1
Withholding Tax	34
Value Added Tax	16
	<u>289</u>

13 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Controls in the standard format for the year ended 31 December 2008 has been submitted with this Account to the Comptroller and Auditor General. The following actions have been taken or are planned to enhance internal controls as regards staff training, risk management, information and communications technology security and the ongoing review of the effectiveness of administrative and financial controls.

Staff Training

As the Management Information Framework (MIF) and Case and Records Management System are embedded, training is being provided to relevant staff. Staff in the Finance Unit and other relevant Units have received refresher training on the Financial Management System.

Risk Management

The risk management process is overseen by a Risk Management Committee, representative of the Office and the Office of the Chief State Solicitor, which reports to the joint Office MAC and the Audit Committee for both Offices. A Risk Management Policy and a Corporate Risk Register covering both Offices is in place. Business Group/Unit Risk Registers are reviewed every six months.

Information and Communications Technology Security

The Office applies good practice controls to mitigate against key security risks associated with Information and Communications Technology (ICT). The Office, in conjunction with the Office of the Chief State Solicitor, recently finalised a cross-Office Business Continuity Plan. The implementation of the plan will be reviewed regularly to monitor its progress.

Administrative and Financial Controls

The MAC and Audit Committee regularly review controls through the provision of reports. All internal audit reports are considered by the MAC and implementation of recommendations monitored. The Office is putting in place arrangements for a review of all financial procedures to be undertaken shortly.

FINOLA FLANAGAN

Accounting Officer

OFFICE OF THE ATTORNEY GENERAL

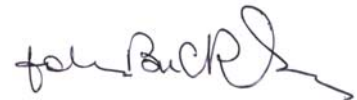
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Attorney General for 2008 under Section 3 of the Comptroller and Auditor General (Amendment) Act, 1993. The Account has been prepared in accordance with the Statement of Accounting Policies and Principles. The duties of the Accounting Officer and of the Comptroller and Auditor General in relation to the Appropriation Accounts, and the basis of the audit opinion, are set out in Part 1 to this volume.

I have obtained all the information and explanations I considered necessary for the purposes of my audit. In my opinion, proper books of account have been kept by the Office of the Attorney General. The Appropriation Account is in agreement with the books of account.

In my opinion, the Appropriation Account properly presents the receipts and expenditure of the Vote for the year ended 31 December 2008.



JOHN BUCKLEY
Comptroller and Auditor General
27 August 2009