

**Vote 17: Office of the
Commission for Public Service Appointments**

Introduction

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

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2010, compared with the sum granted and the prior year comparatives, for the salaries and expenses for the Office of the Commission for Public Appointments.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2010, including the amount that could be used as appropriations-in-aid of expenditure for the year.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the Account.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of Appropriation Accounts have been applied in the preparation of the Account.

Statement on Internal Financial Control

Along with the Account, I have submitted a statement in the standard format on the system of internal financial control that operates in the Office of the Commission for Public Service Appointments.

The following actions are taken to continuously enhance the system of internal financial control.

An independent internal auditor carried out a number of audits of the financial accounting procedures and controls in operation on behalf of the Office during 2010. The auditor's conclusions have been adopted and action has been taken to address his findings and recommendations.

The Office's audit committee reviews and assesses each internal audit. It also provides advice regarding the Office's risk management systems.

The Performance Management and Development System (PMDS) is used to identify staff training needs, including financial management training.

A merger between the Office of the Commission for Public Service Appointments and the Office of the Ombudsman has been agreed following approval to proceed received from the Department of Finance. Legislative changes are required to formally complete the merger. Certain aspects of the merger have proceeded in advance of the legislation. The two organisations agreed a Memorandum of Understanding in December 2010 dealing with administrative matters to provide a flexible basis for both offices. The areas covered in the Memorandum are personnel matters relating to CPSA staff, finance matters and management of budgets, training and associated payments and general staff matters.

ANDREW PATTERSON

Accounting Officer

Office of the Commission for Public Service Appointments

25th February, 2011

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 17: Office of the Commission for Public Service Appointments for 2010 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 Commission for Public Service Appointments. 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 2010.

A handwritten signature in black ink, appearing to read 'John Buckley', with a stylized flourish at the end.

JOHN BUCKLEY
Comptroller and Auditor General
31 May 2011

**Vote 17 Office of the
Commission for Public Service Appointments
Appropriation Account 2010**

Service	2010 Estimate provision	2010 Outturn	2009 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	550	453	650
A.2. Travel and subsistence	7	4	4
A.3. Incidental expenses	76	42	68
A.4. Postal and telecommunications services	28	11	20
A.5. Office machinery and other office supplies, and related services	90	33	31
A.6. Office premises expenses	35	11	13
A.7. Consultancy services	91	14	88
A.8. Legal fees	81	26	109
	958	594	983
Deduct:			
A.9. Appropriations-in-aid	30	28	32
Net Expenditure	928	566	951
Surplus to be surrendered		€361,627	€252,849

Notes to the Appropriation Account

1 Operating Cost Statement 2010

	2010	2009
€000	€000	€000
Expenditure on administration	594	983
Expenditure on services and programmes	—	—
Gross expenditure	<u>594</u>	<u>983</u>
Deduct		
Appropriations-in-aid	28	32
Net expenditure	<u>566</u>	<u>951</u>
Changes in capital assets		
Purchases cash	(7)	
Depreciation	13	
Loss on disposals	18	17
	<u>18</u>	
Changes in assets under development		
Cash payments	—	—
Changes in net current assets		
Increase/(Decrease) in closing accruals	18	(19)
Increase/(Decrease) in stock	17	(19)
Direct expenditure	<u>625</u>	<u>930</u>
Expenditure borne elsewhere	—	—
Total operating cost	<u><u>625</u></u>	<u><u>930</u></u>

2 Statement of Assets and Liabilities as at 31 December 2010

		2010	2009
	Note	€000	€000
Capital Assets	2.1	32	56
		<u>32</u>	<u>56</u>
Current Assets			
Bank and cash	2.2	44	4
Stocks	2.3	12	29
Prepayments		8	23
Other debit balances		2	2
Total Current Assets		<u>66</u>	<u>58</u>
Less Current Liabilities			
Accrued expenses		3	—
Other credit balances	2.4	17	5
Net Liability to the Exchequer	2.5	29	1
Total Current Liabilities		<u>49</u>	<u>6</u>
Net Current Assets		17	52
Net Assets		<u><u>49</u></u>	<u><u>108</u></u>

2.1 Statement of Capital Assets

	Office Equipment €000	Furniture and Fittings €000	Total €000
Gross assets			
Cost or valuation at 1 January 2010	114	50	164
Additions	7	—	7
Disposals	(9)	(30)	(39)
Cost or valuation at 31 December 2010	112	20	132
Accumulated Depreciation			
Opening balance at 1 January 2010	86	22	108
Depreciation for the year	11	2	13
Depreciation on disposals	(7)	(14)	(21)
Cumulative depreciation at 31 December 2010	90	10	100
Net Assets at 31 December 2010	22	10	32
Net Assets at 31 December 2009	28	28	56

2.2 Bank and Cash

at 31 December	2010 €000	2009 €000
PMG balances and cash	44	4
Orders outstanding	—	—
	44	4

2.3 Stocks

at 31 December	2010 €000	2009 €000
Printing and stationery	12	24
IT consumables	—	5
	12	29

2.4 Other Credit Balances

at 31 December	2010 €000	2009 €000
Amounts due to the State		
Income Tax	6	—
Pay Related Social Insurance	3	—
Professional Services Withholding Tax	3	2
	12	2
Other credit suspense items	5	3
	17	5

2.5 Net Liability to the Exchequer

at 31 December

	2010	2009
	€000	€000
Surplus to be surrendered	362	253
Exchequer grant undrawn	(333)	(252)
Net liability to the Exchequer	<u>29</u>	<u>1</u>
Represented by:		
Debtors		
Bank and cash	44	4
Debit balances: suspense	2	2
	<u>46</u>	<u>6</u>
Creditors		
Due to State	(12)	(2)
Credit balances: suspense	(5)	(3)
	<u>(17)</u>	<u>(5)</u>
	<u>29</u>	<u>1</u>

3 Variations in Expenditure

There were no expenditure subheads where the outturn varied from the amount provided by more than €100,000 and by more than 25%.

4 Receipts

	2010 Estimated €	2010 Realised €	2009 Realised €
4.1 Appropriations-in-aid			
1. Receipts from pension-related deductions on public service remuneration	30,000	28,165	32,060

5 Employee Numbers and Pay

	2010	2009
Number of staff at year end (full time equivalents)	8	9
	€000	€000
Pay	438	627
Employer's PRSI	15	23
Total pay	453	650

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2010 €	Maximum individual payment 2009 €
Overtime and extra attendance	1	—	182	—

5.2 Performance and Merit Payments

Awards totalling €300 were paid to staff under the scheme for recognition of exceptional performance.

6 Miscellaneous Items

6.1 Write-offs

Sanction was obtained from the Department of Finance to write off a total of €10,174 in respect of stock of Codes of Practice pamphlets which were surplus to requirements.

