

OFFICE OF THE CHIEF STATE SOLICITOR

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 Chief State Solicitor.

Service	Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	16,124	15,443	—
A.2. TRAVEL AND SUBSISTENCE	227	91	—
A.3. INCIDENTAL EXPENSES	1,467	1,344	(10)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	566	414	1
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	1,248	913	67
A.6. OFFICE PREMISES EXPENSES	1,089	293	23
A.7. CONSULTANCY SERVICES	121	91	—
A.8. EXTERNAL LEGAL SERVICES	487	—	—
A.9. VALUE FOR MONEY AND POLICY REVIEWS	66	5	—
OTHER SERVICES			
B. FEES TO COUNSEL	15,888	17,786	632
C. GENERAL LAW EXPENSES	4,500	4,972	89
	41,783	41,352	802
Deduct:			
D. APPROPRIATIONS-IN-AID	500	708	5,350
	41,283	40,644	(4,548)

Surplus to be surrendered

€638,694

The Statement of Accounting Policies and Principles and Notes 1 to 14 form part of this Account.

NOTES**1 OPERATING COST STATEMENT FOR 2008**

	€000	€000	€000
Net Outturn			40,644
Changes in Capital Assets			
Purchases Cash	(416)		
Disposal Cash	1		
Depreciation	626		
Loss on Disposal	1	212	
	<u>1</u>		
Changes in Net Current Assets			
Decrease in Closing Accruals	(796)		
Decrease in Stock	2	(794)	(582)
	<u>2</u>		
Direct Expenditure			<u>40,062</u>
Expenditure Borne Elsewhere			
Net Allied Services Expenditure		1,619	
Notional Rents		1,590	3,209
		<u>1,590</u>	
Operating Cost			<u><u>43,271</u></u>

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			1,340
Current Assets			
Stocks (Note 12)		46	
Prepayments		125	
Accrued Income		5,350	
Other Debit Balances:			
Miscellaneous		97	
Shared Accommodation Costs		43	
PMG Balance and Cash	1,791		
Orders Outstanding	(869)	922	
	<u>1,791</u>		
Total Current Assets		<u>6,583</u>	
Less Current Liabilities			
Accrued Expenses		927	
Other Credit Balances:			
Due to the State (Note 13)	745		
Payroll Deductions	69		
Miscellaneous	42	856	
	<u>42</u>		
Net Liability to the Exchequer (Note 4)		<u>206</u>	
Total Current Liabilities		<u>1,989</u>	
Net Current Assets			<u>4,594</u>
Net Assets			<u><u>5,934</u></u>

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	3,665	1,427	5,092
Additions	391	55	446
Disposals	(400)	—	(400)
Gross Assets at 31 December 2008	<u>3,656</u>	<u>1,482</u>	<u>5,138</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2008	2,501	1,069	3,570
Depreciation for the year	565	61	626
Depreciation on Disposals	(398)	—	(398)
Cumulative Depreciation at 31 December 2008	<u>2,668</u>	<u>1,130</u>	<u>3,798</u>
Net Assets at 31 December 2008	<u><u>988</u></u>	<u><u>352</u></u>	<u><u>1,340</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		639
Exchequer Grant Undrawn		<u>(433)</u>
Net Liability to the Exchequer		<u><u>206</u></u>
Represented by:		
Debtors		
Net PMG Position and Cash	922	
Debit Balances: Suspense	<u>140</u>	1,062
Creditors		
Due to the State	(745)	
Credit Balances: Suspense	<u>(111)</u>	(856)
		<u><u>206</u></u>

5 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

A total of €1,208,785 was lodged to the Exchequer under the State Property Act, 1954.

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

Sub-head	Less/(More) than provided €000	Explanation
A.1.	681	The underspend on this subhead was due to staff vacancies not being filled, staff on Career breaks and staff on secondment during 2008.
A.2.	136	The amount of travel undertaken by officials of the CSSO was less than anticipated in 2008.
A.3.	123	A case taken against the Office was settled for less than anticipated.
A.4.	152	The savings arose because expenditure on Postal and Telecommunications services was less than anticipated.
A.5.	335	A saving of €115,000 was made as a balance of €200,000 on an IT contract was settled for €85,000 after negotiation.
A.6.	796	The anticipated refurbishment of Osmond House did not take place during 2008.
A.8.	487	Anticipated new arrangement for handling of Civil cases outside of Dublin was not in place at the end of 2008.
B.	(1,898)	Expenditure on this subhead depends on the level of activity in the Courts and is therefore difficult to forecast.
C.	(472)	The overspend was due to an increase in costs relating to the Attorney General scheme which covers the costs of legal representation in certain circumstances that are not covered under the Free Legal Aid scheme. The Department of Justice, Equality and Law Reform pays the costs initially and these are then reimbursed. It is difficult to forecast this expenditure accurately.

7 APPROPRIATIONS-IN-AID

	Estimated €	Realised €
Costs and fees received by the Chief State Solicitor	500,000	707,799

Explanation of Variation

It is not possible to forecast accurately what amounts will be recovered in any year. The recovery of costs was greater than anticipated during 2008.

8 COMMITMENTS

Commitments likely to materialise in future years amount to €905,500 at 31 December 2008. This is comprised of €425,000 in respect of office security, €124,000 for cleaning services, €120,000 for the Case and Records Management System, €84,000 for telephony services, €80,000 for IT hardware support, €37,500 for taxis and couriers and €35,000 in respect of the Office's Financial Management System.

9 MATURED LIABILITIES

The total amount of matured liabilities undischarged at 31 December 2008 amounted to €34,134.

10 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	222,079	66	7	22,371
Overtime and extra attendance	69,339	31	1	11,679
Miscellaneous	15,776	3	—	—
Total extra remuneration	<u>307,194</u>			

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

11 MISCELLANEOUS ITEMS

Ex-gratia payments totalling €15,776 were made to 3 members of staff. Two payments were made in respect of attendance at the Morris Tribunal and one in respect of work done on the Office's Financial Management System.

12 STOCKS

Stocks at 31 December 2008 comprised:	€000
Stationery	<u>46</u>

13 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Withholding Tax	337
Income Tax	218
Pension contributions	70
VAT (4th Schedule)	5
Pay Related Social Insurance	115
	<u>745</u>

14 ENHANCING INTERNAL CONTROLS

A Statement on Internal Financial Control 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 control 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 the Case and Records Management System (ACME) are embedded, training is being provided to relevant staff. Staff in the Finance Section and other relevant Sections 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 Attorney General, 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. Legal and Administrative Risk Registers for the CSSO are in place and are regularly reviewed.

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 Attorney General is currently finalising a Business Continuity Management plan. The implementation of the plan will be reviewed to monitor its implementation.

Administrative and Financial Controls

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

DAVID J. O'HAGAN

Accounting Officer
OFFICE OF THE CHIEF STATE SOLICITOR
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of for the Vote for the Office of the Chief State Solicitor 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 Chief State Solicitor. 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
3 September 2009