

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 2010 for the salaries and expenses of the Office of the Attorney General including a grant-in-aid.

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 5 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 Attorney 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 continues to be provided to relevant staff. Staff in the Finance Unit and other relevant Units as appropriate 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 local and joint Office MACs and the Audit Committee for both Offices. A Risk Management Policy and a Corporate Risk Register covering both Offices is in place. The Corporate Risk Register and 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 has in place a cross-Office Business Continuity Plan and also in the AGO, a Breach Management Plan. The implementation of the plans is monitored, reviewed regularly and reported to local and Main MACs.

Administrative and Financial Controls

The MAC and Audit Committee regularly review controls through the provision of management reports. All internal audit reports are considered by the MAC and implementation of recommendations monitored. The Office is currently finalising a report in relation to a desktop review of financial controls and processes undertaken by an external consultant.

LIAM O'DALY
Accounting Officer
Office of the Attorney General
30 March 2011

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 3: Office of the Attorney General 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 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 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

22 July 2011

Vote 3 Office of the Attorney General Appropriation Account 2010

Service	2010 Estimate provision	2010 Outturn	2009 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	10,148	9,570	10,297
A.2. Travel and subsistence	120	65	62
A.3. Incidental expenses *	710	557	503
A.4. Postal and telecommunications services	120	107	104
A.5. Office machinery and other office supplies and related services	994	543	586
A.6. Office premises expenses	240	118	161
A.7. Consultancy services	20	1	3
A.8. Contract legal expertise	966	720	985
Other services			
B. Contributions to International Organisations	38	77	37
C. Law Reform Commission (grant-in-aid)	2,385	2,349	3,297
D. General law expenses	60	80	285
Gross Expenditure	15,801	14,187	16,320
Deduct			
E. Appropriations-in-aid	570	731	670
Net Expenditure	15,231	13,456	15,650
 Surplus to be surrendered		€1,775,135	€1,829,979

* Sea fisheries prosecutions transferred to Vote 14 (Office of the Director of Public Prosecutions) with effect from 1 August 2009.

Notes to the Appropriation Account

1 Operating Cost Statement 2010

	Note	€000	2010 €000	2009 €000
Expenditure on administration			11,681	12,701
Expenditure on services and programmes			2,506	3,619
Gross expenditure			<u>14,187</u>	<u>16,320</u>
Deduct				
Appropriations-in-aid			731	670
Net expenditure			<u>13,456</u>	<u>15,650</u>
Changes in capital assets				
Purchases cash			(173)	(168)
Depreciation			308	461
Loss on disposals			—	3
Changes in net current assets				
Decrease in closing accruals			(20)	(34)
Decrease in stock			4	7
Direct expenditure			<u>13,575</u>	<u>15,919</u>
Net allied services expenditure	1.1		1,254	1,747
Notional rents			840	1,050
Total operating cost			<u><u>15,669</u></u>	<u><u>18,716</u></u>

1.1 Net Allied Services

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

Vote		2010 €000	2009 €000
7	Superannuation and Retired Allowances	484	673
10	Office of Public Works	178	266
20	Garda Síochána	194	172
	Central Fund - Ministerial etc. pensions	398	636
		<u>1,254</u>	<u>1,747</u>

2 Statement of Assets and Liabilities as at 31 December 2010

	Note	2010 €000	2009 €000
Capital Assets	2.1	666	801
Current Assets			
Bank and cash	2.2	506	310
Stocks	2.3	27	31
Prepayments		240	193
Accrued income		6	8
Other debit balances	2.4	64	36
Total Current Assets		843	578
Less Current Liabilities			
Accrued expenses		48	23
Other credit balances	2.5	304	369
Net Liability to the Exchequer	2.6	266	(23)
Total Current Liabilities		618	369
Net Current Assets		225	209
Net Assets		891	1,010

2.1 Capital Assets

	Office Equipment €000	Furniture and Fittings €000	Total €000
Gross assets			
Cost or valuation at 1 January 2010	4,452	1,562	6,014
Additions	161	12	173
Disposals	(303)	—	(303)
Cost or valuation at 31 December 2010	<u>4,310</u>	<u>1,574</u>	<u>5,884</u>
Accumulated Depreciation			
Opening balance at 1 January 2010	3,970	1,243	5,213
Depreciation for the year	240	68	308
Depreciation on disposals	(303)	—	(303)
Cumulative depreciation at 31 December 2010	<u>3,907</u>	<u>1,311</u>	<u>5,218</u>
Net Assets at 31 December 2010	<u>403</u>	<u>263</u>	<u>666</u>
Net Assets at 31 December 2009	<u>482</u>	<u>319</u>	<u>801</u>

2.2 Bank and Cash

at 31 December	2010 €000	2009 €000
PMG balances and cash	517	412
Orders outstanding	(11)	(102)
	<u>506</u>	<u>310</u>

2.3 Stocks

at 31 December	2010 €000	2009 €000
IT consumables	6	3
Stationery	21	23
CD ROM Irish Statute Book	—	5
	<u>27</u>	<u>31</u>

2.4 Other Debit Balances

at 31 December	2010 €000	2009 €000
Recoupable shared costs	9	—
Miscellaneous	55	36
	<u>64</u>	<u>36</u>

2.5 Other Credit Balances	2010	2009
at 31 December	€000	€000
Amounts due to the State		
Income Tax	152	170
Pay Related Social Insurance	58	84
Pensions	34	33
Professional Services Withholding Tax	10	38
Value Added Tax	23	4
	<u>277</u>	<u>329</u>
Payroll deductions held in suspense	27	40
	<u>304</u>	<u>369</u>
2.6 Net Liability to the Exchequer	2010	2009
at 31 December	€000	€000
Surplus to be surrendered	1,775	1,830
Exchequer grant undrawn	(1,509)	(1,853)
Net liability to the Exchequer	<u>266</u>	<u>(23)</u>
Represented by:		
Debtors		
Bank and cash	506	310
Debit balances: suspense	64	36
	<u>570</u>	<u>346</u>
Creditors		
Due to State	(277)	(329)
Credit balances: suspense	(27)	(40)
	<u>266</u>	<u>(23)</u>
2.7 Commitments	2010	2009
at 31 December	€000	€000
Total of legally enforceable commitments	<u>691</u>	<u>887</u>

3 Variations in Expenditure

An explanation is provided below in the case of each expenditure subhead where the outturn varied from the amount provided by more than €100,000, and by more than 5% (25% in the case of administration subheads).

Subhead	Less/(more) than provided €000	Explanation
A.1.	578	Savings arose due to delays in filling legal vacancies during the year.
A.3.	153	Savings arose due to a MAC decision early in 2010 to minimise expenditure on entertainment and to limit attendance on training and development courses and seminars to critical courses and events only.
A.5.	451	Savings arose primarily due to the deferral to 2011 of expenditure in relation to two IT projects, the development of an authoring tool for legislation drafting and a new legal Know-how application.
A.6.	122	Savings arose due to less than anticipated expenditure incurred in respect of maintenance and utilities.
A.8.	246	Savings arose due to a reduction in the number of contract Parliamentary Counsel in 2010.

4 Receipts

4.1 Appropriations-in-aid

	2010 Estimated €	2010 Realised €	2009 Realised €
1. Miscellaneous	8,000	6,001	40,898
2. Receipts from pension related deductions in public service remuneration	562,000	725,024	629,084
Total	570,000	731,025	669,982

Explanation of significant variations

An explanation is provided below in the case of each heading where the outturn varied from the amount estimated, by more than €100,000, and by more than 5%.

Heading	Less/(more) than estimated €000	Explanation
2.	163	Variation arose due to the publication in the Revised Estimates Volume 2010 of a reduced figure in respect of pension-related deductions for the Office and the Commission.

5 Employee Numbers and Pay

	2010	2009
Number of staff at year end (full time equivalents)	143	140
	2010	2009
	€000	€000
Pay	8,849	9,495
Higher, special or additional duties allowances	42	68
Other allowances	118	104
Overtime	2	5
Employer's PRSI	559	625
Total pay	9,570	10,297

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2010 €	Maximum individual payment 2009 €
Higher, special or additional duties	19	6	20,603	12,865
Overtime and extra attendance	6	—	902	870

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