

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 2009 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 2009, 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 undertaking a review of all financial procedures.

LIAM O'DALY
Accounting Officer
Office of the Attorney General
31 March 2010

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for the Office of the Attorney General for 2009 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 2009.

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

JOHN BUCKLEY

Comptroller and Auditor General

7 September 2010

Vote 3 Office of the Attorney General Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	11,191	10,297	10,665
A.2. Travel and subsistence	208	62	220
A.3. Incidental expenses *	830	503	1,037
A.4. Postal and telecommunications services	143	104	114
A.5. Office machinery and other office supplies and related services	850	586	824
A.6. Office premises expenses	252	161	348
A.7. Consultancy services	25	3	68
A.8. Value for money and policy reviews	—	—	70
A.9. Contract legal expertise	1,017	985	1,115
Other services			
B. Contributions to International Organisations	38	37	34
C. Law Reform Commission (grant-in-aid)	3,581	3,297	3,554
D. General law expenses	78	285	61
Gross Expenditure	18,213	16,320	18,110
Deduct			
E. Appropriations-in-aid	733	670	4
Net Expenditure	17,480	15,650	18,106
 Surplus to be surrendered		€1,829,979	€1,444,511

* 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 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			12,701	14,461
Expenditure on services and programmes			3,619	3,649
Gross expenditure			16,320	18,110
Deduct				
Appropriations-in-aid			670	4
Net expenditure			15,650	18,106
Changes in capital assets				
Purchases cash			(168)	(359)
Disposals cash			—	1
Depreciation			461	526
Loss on disposals			3	1
Changes in net current assets				
Decrease in closing accruals			(34)	(172)
Decrease in stock			7	(2)
Direct expenditure			15,919	18,101
Net allied services expenditure	1.1		1,747	1,554
Notional rents			1,050	1,078
Total operating cost			18,716	20,733

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		2009 €000	2008 €000
7	Superannuation and Retired Allowances	673	516
10	Office of Public Works	266	219
20	Garda Síochána	172	189
	Central Fund - Ministerial etc. pensions	636	630
		1,747	1,554

2 Statement of Assets and Liabilities as at 31 December 2009

	Note	2009 €000	2008 €000
Capital Assets	2.1	801	1,114
Current Assets			
Bank and cash	2.2	310	249
Stocks	2.3	31	38
Prepayments		193	166
Accrued income		8	37
Other debit balances	2.4	36	104
Total Current Assets		578	594
Less Current Liabilities			
Accrued expenses		23	75
Other credit balances	2.5	369	364
Net Liability to the Exchequer	2.6	(24)	(11)
Total Current Liabilities		369	428
Net Current Assets		209	166
Net Assets		1,010	1,280

2.1 Capital Assets

	Office Equipment €000	Furniture and Fittings €000	Total €000
Gross assets			
Cost or valuation at 1 January 2009	4,351	1,538	5,889
Additions	127	24	151
Disposals	(26)	—	(26)
Cost or valuation at 31 December 2009	<u>4,452</u>	<u>1,562</u>	<u>6,014</u>
Accumulated Depreciation			
Opening balance at 1 January 2009	3,603	1,172	4,775
Depreciation for the year	390	71	461
Depreciation on disposals	(23)	—	(23)
Cumulative depreciation at 31 December 2009	<u>3,970</u>	<u>1,243</u>	<u>5,213</u>
Net Assets at 31 December 2009	<u>482</u>	<u>319</u>	<u>801</u>
Net Assets at 31 December 2008	<u>748</u>	<u>366</u>	<u>1,114</u>

2.2 Bank and Cash

at 31 December	2009 €000	2008 €000
PMG balances and cash	412	259
Orders outstanding	(102)	(10)
	<u>310</u>	<u>249</u>

2.3 Stocks

at 31 December	2009 €000	2008 €000
IT consumables	3	7
Stationery	23	20
CD ROM Irish Statute Book	5	11
	<u>31</u>	<u>38</u>

2.4 Other Debit Balances

at 31 December	2009 €000	2008 €000
Recoupable shared costs	—	49
Miscellaneous	36	55
	<u>36</u>	<u>104</u>

2.5 Other Credit Balances

at 31 December

2009	2008
€000	€000

Amounts due to the State

Income Tax	170	169
Pay Related Social Insurance	84	69
Pensions	33	1
Professional Services Withholding Tax	38	34
Value Added Tax	4	16
	<u>329</u>	<u>289</u>
Miscellaneous	—	75
Payroll deductions held in suspense	40	—
	<u>369</u>	<u>364</u>

2.6 Net Liability to the Exchequer

at 31 December

2009	2008
€000	€000

Surplus to be surrendered	1,830	1,445
Exchequer grant undrawn	(1,853)	(1,456)
Net liability to the Exchequer	<u>(23)</u>	<u>(11)</u>

Represented by:**Debtors**

Bank and cash	310	249
Debit balances: suspense	36	104
	<u>346</u>	<u>353</u>

Creditors

Due to State	(329)	(289)
Credit balances: suspense	(40)	(75)
	<u>(23)</u>	<u>(11)</u>

2.7 Commitments

at 31 December

2009	2008
€000	€000

Total of legally enforceable commitments	<u>887</u>	<u>1,347</u>
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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.	894	Savings arose due to the deferral of filling of vacancies of both legal and non-legal staff during the year.
A.2.	145	Savings arose due to a MAC decision to limit foreign travel to critical events only.
A.3.	327	Savings arose due to reduced expenditure on entertainment, staff training and development, publications, cleaning and service contracts.
A.5.	264	Savings arose due to reductions achieved in IT outsourcing and hardware and software costs due to the deferral of projects.
C.	284	Savings arose due to a less than anticipated drawdown of grant-in-aid by the Commission. Savings were achieved due to a reduction in expenditure on training, printing costs and conferences.
D.	(207)	It is difficult to anticipate the level of cases that the Office may become involved in during the year. Estimates are usually based on the expenditure incurred in the previous year. An overspend arose due to unanticipated costs incurred in fisheries prosecution cases, European Court of Human Rights cases and costs in relation to specialised advice as to NAMA legislation.

4 Receipts

4.1 Appropriations-in-aid

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. Miscellaneous	2	41	4
2. Receipts from pension related deductions in public service remuneration	731	629	—
Total	733	670	4

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.	63	Variation arose due to less than estimated receipts in respect of pension-related deductions add due to a number of unfilled vacancies in the Office.

5 Employee Numbers and Pay

	2009	2008
Number of staff at year end (full time equivalents)	140	139
	2009	2008
	€000	€000
Pay	9,495	9,769
Higher, special or additional duties allowances	68	111
Other allowances	104	93
Overtime	5	32
Employer's PRSI	625	660
Total pay	10,297	10,665

5.1 Allowances and Overtime Payments

	Number of recipients	Recipients of €10,000 or more	Maximum individual payment 2009 €	Maximum individual payment 2008 €
Higher, special or additional duties	18	4	12,865	20,530
Overtime and extra attendance	11	—	870	6,030
Miscellaneous	—	—	—	24,300

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