

## **Vote 18: Office of the Ombudsman**

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## Introduction

As Accounting Officer for Vote 18, 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 Ombudsman, the Standards in Public Office Commission, the Office of the Information Commissioner and the Office of the Commissioner for Environmental Information.

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 Ombudsman. The actions that have been taken, or that are planned, to enhance the Office's system of internal financial controls include the following:

The Office uses the Performance Management and Development System (PMDS), inter alia, for identifying staff training needs, including financial management and accounting skills. The required training is then organised or sourced as appropriate.

Risk management is increasingly integral to the Office's strategic and business processes. This is brought about through risk registers, strategic and business plans and individual PMDS targets.

The Office has in place modern computer desktop hardware and software, which are available to all staff. Servers, networks and systems, back-up and firewall facilities are also in place. This infrastructure is managed and secured to current best practice.

Finally, the evaluation of internal controls is performed by the Office's internal auditor and this process is supported by an Audit Committee which includes two external members. The Committee, in developing its audit plans, also has regard to any comments the Comptroller and Auditor General may make arising from an audit of the Appropriation Account.

**PAT WHELAN**  
Accounting Officer  
Office of the Ombudsman  
26 March 2010

## Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Office of the Ombudsman 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 Ombudsman. 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 18 Office of the Ombudsman Appropriation Account 2009

Service	2009 Estimate €000	2009 Outturn €000	2008 Outturn €000
<b>Administration</b>			
A.1. Salaries, wages and allowances	4,421	4,197	3,882
A.2. Travel and subsistence	51	39	38
A.3. Incidental expenses	253	275	306
A.4. Postal and telecommunications services	69	42	43
A.5. Office machinery and other office supplies and related services	162	76	160
A.6. Office premises expenses	138	60	245
A.7. Consultancy services	27	51	—
A.8. Legal fees	50	56	—
— <i>Consultancy and legal fees*</i>	—	—	48
<b>Standards in Public Office Commission</b>			
B.1. Salaries, wages and allowances	786	691	691
B.2. Travel and subsistence	17	3	5
B.3. Incidental expenses	202	65	132
B.4. Postal and telecommunications services	17	19	21
B.5. Office machinery and other office supplies and related services	63	39	86
B.6. Office premises expenses	37	30	61
B.7. Consultancy services	12	8	—
B.8. Legal fees	45	6	—
— <i>Consultancy and legal fees*</i>	—	—	37
<b>Office of the Information Commissioner/ Office of the Commissioner for Environmental Information</b>			
C.1. Salaries, wages and allowances	1,439	1,200	1,194
C.2. Travel and subsistence	20	4	6
C.3. Incidental expenses	138	82	134
C.4. Postal and telecommunications services	20	26	26
C.5. Office machinery and other office supplies and related services	81	49	100
C.6. Office premises expenses	36	37	62
C.7. Consultancy services	17	10	—
C.8. Legal fees	202	225	—
— <i>Consultancy and legal fees*</i>	—	—	539
<b>Gross Expenditure</b>	<b>8,303</b>	<b>7,290</b>	<b>7,816</b>
<b>Deduct</b>			
D. Appropriations-in-aid	<b>345</b>	<b>317</b>	<b>7</b>
<b>Net Expenditure</b>	<b>7,958</b>	<b>6,973</b>	<b>7,809</b>
<b>Surplus to be surrendered</b>		<b>€85,311</b>	<b>€63,806</b>

\* Separate estimate provisions were introduced for consultancy services and legal fees in 2009.

## Notes to the Appropriation Account

### 1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
<b>Gross expenditure</b>			7,290	7,816
Deduct				
<b>Appropriations-in-aid</b>			317	7
<b>Net expenditure</b>			<u>6,973</u>	<u>7,809</u>
<b>Changes in capital assets</b>				
Purchases cash		(15)		
Depreciation		98	83	(152)
<b>Changes in net current assets</b>				
Increase in closing accruals		6		
Decrease in stock		4		
			10	(18)
<b>Direct expenditure</b>			<u>7,066</u>	<u>7,639</u>
Net allied services expenditure	1.1		2,006	1,429
<b>Total operating cost</b>			<u><u>9,072</u></u>	<u><u>9,068</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 18 borne elsewhere

Vote		2009 €000	2008 €000
7	Superannuation and Retired Allowances	569	273
10	Office of Public Works	1,437	1,156
		<u>2,006</u>	<u>1,429</u>

## 2 Statement of Assets and Liabilities as at 31 December 2009

	Note	2009 €000	2008 €000
<b>Capital Assets</b>	2.1	256	339
<b>Current Assets</b>			
Bank and cash	2.2	241	301
Stocks	2.3	24	28
Prepayments		100	117
Other debit balances		14	13
Net Liability from the Exchequer		37	(35)
<b>Total Current Assets</b>		<b>416</b>	<b>424</b>
<b>Less Current Liabilities</b>			
Accrued expenses		19	30
Other credit balances	2.4	292	279
<b>Total Current Liabilities</b>		<b>311</b>	<b>309</b>
<b>Net Current Assets</b>		<b>105</b>	<b>115</b>
<b>Net Assets</b>		<b>361</b>	<b>454</b>

## 2.1 Capital Assets

	Office Equipment	Furniture and Fittings	Total
	€000	€000	€000
<b>Gross assets</b>			
Cost or valuation at 1 January 2009	1,122	479	1,601
Additions	15	—	15
Disposals	(1)	(2)	(3)
Cost or valuation at 31 December 2009	1,136	477	1,613
<b>Accumulated Depreciation</b>			
Opening balance at 1 January 2009	922	340	1,262
Depreciation for the year	76	22	98
Depreciation on disposals	(1)	(2)	(3)
Cumulative depreciation at 31 December 2009	997	360	1,357
<b>Net Assets at 31 December 2009</b>	<b>139</b>	<b>117</b>	<b>256</b>
<b>Net Assets at 31 December 2008</b>	<b>200</b>	<b>139</b>	<b>339</b>

## 2.2 Bank and Cash

	2009	2008
at 31 December	€000	€000
PMG balance and cash	241	301

## 2.3 Stocks

	2009	2008
at 31 December	€000	€000
Stationery	5	8
IT consumables	19	20
	24	28

## 2.4 Other Credit Balances

	2009	2008
at 31 December	€000	€000
<b>Amount due to the State</b>		
Income Tax	93	91
Pay Related Social Insurance	40	31
Professional Services Withholding Tax	35	45
Pension contributions	13	12
	181	179
Payroll deductions held in suspense	65	47
Other credit suspense items	46	53
	292	279

**2.5 Net Liability from the Exchequer**

at 31 December 2009

	<b>2009</b>	<b>2008</b>
	<b>€000</b>	<b>€000</b>
Surplus to be surrendered	985	964
Exchequer grant undrawn	(1,022)	(929)
Net liability from the Exchequer	<u>(37)</u>	<u>35</u>
<b>Represented by:</b>		
<b>Debtors</b>		
Bank and cash	241	301
Debit balances: suspense	14	13
	<u>255</u>	<u>314</u>
<b>Creditors</b>		
Due to State	(181)	(179)
Credit balances: suspense	(111)	(100)
	<u>(292)</u>	<u>(279)</u>
	<u>(37)</u>	<u>35</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 25%.

Sub-head	Less/(more) than provided €000	Explanation
B.3.	137	The saving arose due to lower than anticipated advertising costs and because the subhead contained a contingency of €85,000 which remained unspent.

### 4 Receipts

#### 4.1 Appropriations-in-aid

	2009 Estimated €000	2009 Realised €000	2008 Realised €000
1. Miscellaneous	5	5	7
2. Receipts from pension-related deduction on public service remuneration	340	312	—
<b>Total</b>	<b>345</b>	<b>317</b>	<b>7</b>

#### 4.2 Extra receipts payable to the Exchequer

Receipts totalling €3,067 in respect of employer PRSI refunds were transferred to the Exchequer during the year.

### 5 Employee Numbers and Pay

	2009	2008
<b>Number of staff at year end</b> (full time equivalents)	88	90
	<b>2009 €000</b>	<b>2008 €000</b>
Pay	5,780	5,454
Higher, special or additional duties allowances	43	50
Overtime	30	29
Employer's PRSI	235	234
<b>Total pay</b>	<b>6,088</b>	<b>5,767</b>

**5.1 Allowances and overtime payments**

	<b>Number of recipients</b>	<b>Recipients of €10,000 or more</b>	<b>Maximum individual payment 2009 €</b>	<b>Maximum individual payment 2008 €</b>
Higher, special or additional duties	12	2	14,430	17,800
Overtime and extra attendance	22	—	8,823	8,895

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

**5.2 Performance and Merit Payments**

A sum of €13,240 was spent on merit awards (including 19 individual awards ranging from €300 to €1,000).