

OFFICE OF THE OMBUDSMAN

Account of the sum expended, in the year ended 31 December 2008, compared with the sum granted, 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.

Service	Estimate Provision	Outturn	Closing Accruals
	€000	€000	€000
ADMINISTRATION			
A.1. SALARIES, WAGES AND ALLOWANCES	4,491	3,882	—
A.2. TRAVEL AND SUBSISTENCE	51	38	—
A.3. INCIDENTAL EXPENSES	256	306	(17)
A.4. POSTAL AND TELECOMMUNICATIONS SERVICES	74	43	2
A.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	305	160	(35)
A.6. OFFICE PREMISES EXPENSES	262	245	2
A.7. CONSULTANCY AND LEGAL FEES	73	48	—
STANDARDS IN PUBLIC OFFICE COMMISSION			
B.1. SALARIES, WAGES AND ALLOWANCES	796	691	—
B.2. TRAVEL AND SUBSISTENCE	17	5	—
B.3. INCIDENTAL EXPENSES	225	132	(7)
B.4. POSTAL AND TELECOMMUNICATIONS SERVICES	24	21	1
B.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	84	86	(18)
B.6. OFFICE PREMISES EXPENSES	37	61	1
B.7. CONSULTANCY AND LEGAL FEES	50	37	—
OFFICE OF THE INFORMATION COMMISSIONER/ OFFICE OF THE COMMISSIONER FOR ENVIRONMENTAL INFORMATION			
C.1. SALARIES, WAGES AND ALLOWANCES	1,474	1,194	—
C.2. TRAVEL AND SUBSISTENCE	20	6	—
C.3. INCIDENTAL EXPENSES	133	134	(7)
C.4. POSTAL AND TELECOMMUNICATIONS SERVICES	32	26	—
C.5. OFFICE MACHINERY AND OTHER OFFICE SUPPLIES AND RELATED SERVICES	112	100	(23)
C.6. OFFICE PREMISES EXPENSES	36	62	1
C.7. CONSULTANCY AND LEGAL FEES	226	539	13
Gross Total	8,778	7,816	(87)
Deduct:			
D. APPROPRIATIONS-IN-AID	5	7	—
Net Total	8,773	7,809	(87)

Surplus to be surrendered

€63,806

The Statement of Accounting Policies and Principles and Notes 1 to 11 form part of this Account.

NOTES**1 OPERATING COST STATEMENT FOR 2008**

	€000	€000	€000
Net Outturn			7,809
Changes in Capital Assets			
Purchases Cash	(262)		
Depreciation	109		
Loss on Disposals	1	(152)	
Changes in Net Current Assets			
Decrease in Closing Accruals	(23)		
Decrease in Stock	5	(18)	(170)
Direct Expenditure			7,639
Expenditure Borne Elsewhere			
Net Allied Services Expenditure			1,429
Operating Cost			9,068

2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2008

	€000	€000	€000
Capital Assets (Note 3)			339
Current Assets			
Stocks (Note 9)		28	
Prepayments		117	
Debit Suspense Balances		13	
PMG Balance and Cash	283		
Other Cash Balances	18	301	
Total Current Assets		459	
Less Current Liabilities			
Accrued Expenses		30	
Other Credit Balances:			
Payroll Deductions	47		
Due to the State (Note 10)	179		
Other Suspense Accounts	53	279	
Net Liability to the Exchequer (Note 4)		35	
Total Current Liabilities		344	
Net Current Assets			115
Net Assets			454

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	1,097	411	1,508
Additions	174	88	262
Disposals	(149)	(20)	(169)
Gross Assets at 31 December 2008	<u>1,122</u>	<u>479</u>	<u>1,601</u>
Accumulated Depreciation:			
Opening Balance at 1 January 2008	985	336	1,321
Depreciation for the year	86	23	109
Depreciation on Disposals	(149)	(19)	(168)
Cumulative Depreciation at 31 December 2008	<u>922</u>	<u>340</u>	<u>1,262</u>
Net Assets at 31 December 2008	<u>200</u>	<u>139</u>	<u>339</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		964
Exchequer Grant Undrawn		<u>(929)</u>
Net Liability to the Exchequer		<u>35</u>
Represented by:		
Debtors		
Net PMG position and cash	301	
Debit Balances: Suspense	<u>13</u>	314
Creditors		
Due to the State (Note 10)	(179)	
Credit Balances: Suspense	<u>(100)</u>	(279)
		<u>35</u>

5 EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	€
1. Legal costs recovered	96,437
2. Refund of deposit on rental of temporary accommodation	20,500
3. Miscellaneous	<u>5,401</u>
	<u>122,338</u>

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

Sub-head	Less/(More) than provided	Explanation
	€000	
A.5.	145	The saving arose because expenditure on IT hardware and office machinery was lower than anticipated. The subhead contained a provision of €31,000 for the purchase of IT hardware and office machinery to cater for the needs of 27 additional staff assigned to the Office of the Ombudsman which was not subsequently required. The subhead also contained a provision of €32,000 for an IT Project (REACH) which did not proceed during 2008.
C.7.	(313)	Provision is made under this subhead on a best estimate basis for the expenses incurred by the Office of the Information Commissioner for professional legal advice and representation. However, expenditure varies from year to year as all decisions of the Commissioner are potentially open to review by the High Court. The number of such appeals vary from year to year and, as such, it is not possible to anticipate precisely how many cases might be appealed in any given year nor the level of expenditure which might be incurred in any such case. In 2008, 11 decisions of the Commissioner were before the High Court for review.

7 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	50,461	13	1	17,800
Overtime and extra attendance	29,023	27	—	—
Total extra remuneration	<u>79,484</u>			

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

8 MISCELLANEOUS ITEMS

A sum of €13,375 was spent on merit awards (including 16 individual awards ranging from €375 to €1,250).

9 STOCKS

Stocks at 31 December 2008 comprised:	€000
Stationery	8
IT Consumables	20
	<u>28</u>

10 DUE TO THE STATE

The amount due to the State at 31 December 2008 consisted of:	€000
Income Tax	91
Pay Related Social Insurance	31
Pension contributions	12
Withholding Tax	45
	<u>179</u>

11 ENHANCING INTERNAL CONTROLS

A statement on internal financial controls in the standard format for the year ended 31 December 2008 has been submitted with this account to the Comptroller and Auditor General. 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 Accounts.

PAT WHELAN
Accounting Officer
OFFICE OF THE OMBUDSMAN
31 March 2009

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote for Office of the Ombudsman 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 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 2008.

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

JOHN BUCKLEY
Comptroller and Auditor General
14 August 2009