

Vote 18: Office of the Ombudsman

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 2010 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 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 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 system was reviewed in 2010 and it is functioning effectively. Further minor adjustments are in train arising from the review recommendations.

A merger between the Office of the Commission for Public Service Appointments and the Office of the Ombudsman has been agreed following approval to proceed received from the Department of Finance. Legislative changes are required to formally complete the merger. Certain aspects of the merger have proceeded in advance of the legislation. The two organisations agreed a Memorandum of Understanding in December 2010 dealing with administrative matters to provide a flexible basis for both offices. The areas covered in the Memorandum are personnel matters relating to CPSA staff, finance matters and management of budgets, training and associated payments and general staff matters.

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
25 February 2011

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of Vote 18: Office of the Ombudsman 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 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 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

14 June 2011

Vote 18 Office of the Ombudsman Appropriation Account 2010

Service	2010 Estimate €000	2010 Outturn €000	2009 Outturn €000
Administration			
A.1. Salaries, wages and allowances	4,173	3,938	4,197
A.2. Travel and subsistence	51	34	39
A.3. Incidental expenses	268	240	275
A.4. Postal and telecommunications services	62	32	42
A.5. Office machinery and other office supplies and related services	148	93	76
A.6. Office premises expenses	189	71	60
A.7. Consultancy services	65	97	51
A.8. Legal fees	70	32	56
Standards in Public Office Commission			
B.1. Salaries, wages and allowances	738	584	691
B.2. Travel and subsistence	12	6	3
B.3. Incidental expenses	191	76	65
B.4. Postal and telecommunications services	20	17	19
B.5. Office machinery and other office supplies and related services	58	48	39
B.6. Office premises expenses	47	36	30
B.7. Consultancy services	19	19	8
B.8. Legal fees	45	76	6
Office of the Information Commissioner/ Office of the Commissioner for Environmental Information			
C.1. Salaries, wages and allowances	1,332	1,034	1,200
C.2. Travel and subsistence	15	2	4
C.3. Incidental expenses	136	82	82
C.4. Postal and telecommunications services	24	20	26
C.5. Office machinery and other office supplies and related services	78	60	49
C.6. Office premises expenses	50	46	37
C.7. Consultancy services	27	46	10
C.8. Legal fees	202	235	225
Gross Expenditure	8,020	6,924	7,290
Deduct			
D. Appropriations-in-aid	381	372	317
Net Expenditure	7,639	6,552	6,973
Surplus to be surrendered		€1,087,311	€985,311

Notes to the Appropriation Account

1 Operating Cost Statement 2010

	Note	€000	2010 €000	2009 €000
Gross expenditure			6,924	7,290
Deduct				
Appropriations-in-aid			372	317
Net expenditure			<u>6,552</u>	<u>6,973</u>
Changes in capital assets				
Purchases cash		(48)		
Depreciation		90	42	83
			<u> </u>	<u> </u>
Changes in net current assets				
Decrease in closing accruals		(55)		
Decrease in stock		6		
			<u>(49)</u>	<u>10</u>
Direct expenditure			<u>6,545</u>	<u>7,066</u>
Net allied services expenditure	1.1		1,507	2,006
Total operating cost			<u><u>8,052</u></u>	<u><u>9,072</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		2010 €000	2009 €000
7	Superannuation and Retired Allowances	349	569
10	Office of Public Works	1,158	1,437
		<u>1,507</u>	<u>2,006</u>

2 Statement of Assets and Liabilities as at 31 December 2010

	Note	2010 €000	2009 €000
Capital Assets	2.1	214	256
Current Assets			
Bank and cash	2.2	154	241
Stocks	2.3	18	24
Prepayments		157	100
Other debit balances		19	14
Net Liability from the Exchequer	2.5	25	37
Total Current Assets		373	416
Less Current Liabilities			
Accrued expenses		21	19
Other credit balances	2.4	198	292
Total Current Liabilities		219	311
Net Current Assets		154	105
Net Assets		368	361

2.1 Capital Assets

	Office Equipment €000	Furniture and Fittings €000	Total €000
Gross assets			
Cost or valuation at 1 January 2010	1,136	477	1,613
Additions	48	—	48
Disposals	(234)	—	(234)
Cost or valuation at 31 December 2010	950	477	1,427
Accumulated Depreciation			
Opening balance at 1 January 2010	997	360	1,357
Depreciation for the year	68	22	90
Depreciation on disposals	(234)	—	(234)
Cumulative depreciation at 31 December 2010	831	382	1,213
Net Assets at 31 December 2010	119	95	214
Net Assets at 31 December 2009	139	117	256

2.2 Bank and Cash

	2010 €000	2009 €000
at 31 December		
PMG balance and cash	151	241
Other cash balances	3	—
	154	241

2.3 Stocks

	2010 €000	2009 €000
at 31 December		
Stationery	6	5
IT consumables	12	19
	18	24

2.4 Other Credit Balances

	2010 €000	2009 €000
at 31 December		
Amount due to the State		
Income Tax	72	93
Pay Related Social Insurance	36	40
Professional Services Withholding Tax	18	35
Pension contributions	11	13
	137	181
Payroll deductions held in suspense	34	65
Other credit suspense items	27	46
	198	292

2.5 Net Liability from the Exchequer
at 31 December

	2010	2009
	€000	€000
Surplus to be surrendered	1,087	985
Exchequer grant undrawn	(1,112)	(1,022)
Net liability from the Exchequer	<u>(25)</u>	<u>(37)</u>

Represented by:

Debtors

Bank and cash	154	241
Debit balances: suspense	19	14
	<u>173</u>	<u>255</u>

Creditors

Due to State	(137)	(181)
Credit balances: suspense	(61)	(111)
	<u>(198)</u>	<u>(292)</u>

	<u>(25)</u>	<u>(37)</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
A.6.	118	The saving arose due to an unused allocation of €65,000 to cover fit-out costs associated with a proposed merger with the Commission for Public Service Appointments and due to lower than anticipated heat, light and fuel costs.
B.3.	115	The saving arose due to lower than anticipated advertising costs and because the subhead contained a contingency of €75,000 which remained unspent.

4 Receipts

4.1 Appropriations-in-aid

	2010 Estimated €	2010 Realised €	2009 Realised €
1. Miscellaneous	5,000	9,337	5,005
2. Receipts from pension-related deduction on public service remuneration	376,000	362,754	312,016
Total	381,000	372,091	317,021

4.2 Extra receipts payable to the Exchequer

Receipts totalling €57,323 were transferred to the Exchequer during the year, including €37,437 in recovered legal costs.

5 Employee Numbers and Pay

	2010	2009
Number of staff at year end (full time equivalents)	88	88
	2010 €000	2009 €000
Pay	5,273	5,780
Higher, special or additional duties allowances	29	43
Overtime	41	30
Employer's PRSI	213	235
Total pay	5,556	6,088

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	4	1	11,131	14,430
Overtime and extra attendance	15	1	11,793	8,823

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

5.2 Performance and Merit Payments

A sum of €12,200 was spent on merit awards (including 19 individual awards ranging from €350 to €1,400).

