

Vote 13: Office of the Chief State Solicitor

Introduction

As Accounting Officer for Vote 13, 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 Chief State Solicitor.

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 Chief State Solicitor. The following actions have been taken or are planned to enhance internal control.

Staff Training

As the Management Information Framework (MIF) and the Case and Records Management System (ACME) are in place, the requirement for training is regularly reviewed and provided to relevant staff. Staff in the Finance section and other relevant sections 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 Attorney General, which reports to the joint Office MAC and the Audit Committee for both Offices. A risk management policy and a corporate risk register covering both Offices are in place. Legal and administrative risk registers for the CSSO are in place and are regularly reviewed.

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 in conjunction with the Office of the Attorney General will review the Business Continuity Management plan during 2010. The implementation of the plan will be reviewed to monitor its progress.

Administrative and Financial Controls

The MAC and the Audit Committee regularly review controls. All internal audit reports are considered by the MAC of both Offices. The Office regularly reviews all financial procedures and is putting in place arrangements for an independent review of all financial procedures to be undertaken shortly.

DAVID J O'HAGAN

Accounting Officer

Office of the Chief State Solicitor


31 March 2010

Certificate of the Comptroller and Auditor General

I have audited the Appropriation Account of the Vote the Office of the Chief State Solicitor 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 Chief State Solicitor. 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 long, sweeping underline that extends to the right.

JOHN BUCKLEY
Comptroller and Auditor General
8 September 2010

Vote 13 Office of the Chief State Solicitor Appropriation Account 2009

Service	2009 Estimate provision	2009 Outturn	2008 Outturn
	€000	€000	€000
Administration			
A.1. Salaries, wages and allowances	16,303	15,831	15,443
A.2. Travel and subsistence	127	51	91
A.3. Incidental expenses	1,288	874	1,344
A.4. Postal and telecommunications	466	395	414
A.5. Office machinery and other office supplies and related services	893	772	913
A.6. Office premises expenses	605	393	293
A.7. Consultancy services	29	14	91
A.8. External legal services	443	149	—
A.9. Value for money and policy reviews	46	—	5
Other services			
B. Fees to counsel	15,151	16,136	17,786
C. General law expenses	3,976	3,584	4,972
Gross Expenditure	39,327	38,199	41,352
Deduct			
D. Appropriations-in-aid	3,441	4,708	708
Net Expenditure	35,886	33,491	40,644
Surplus to be surrendered		€2,395,268	€638,694

Notes to the Appropriation Account

1 Operating Cost Statement 2009

	Note	€000	2009 €000	2008 €000
Expenditure on administration			18,479	18,594
Expenditure on services and programmes			19,720	22,758
Gross expenditure			38,199	41,352
Deduct				
Appropriations-in-aid			4,708	708
Net expenditure			33,491	40,644
Changes in capital assets				
Purchases cash		(424)		
Depreciation		583		
Loss on disposals		13	172	212
Changes in net current assets				
Increase in closing accruals		182		
Decrease in stock		21	203	(794)
Direct expenditure			33,866	40,062
Expenditure borne elsewhere				
Net allied services expenditure	1.1		2,088	1,619
Notional rents			1,549	1,590
Total operating cost			37,503	43,271

1.1 Net Allied Services

The net allied services expenditure amount is made up of the following estimated amounts in relation to Vote 13 borne elsewhere

Vote		2009 €000	2008 €000
7	Superannuation and Retired Allowances	1,137	859
10	Office of Public Works	951	760
		2,088	1,619

2 Statement of Assets and Liabilities as at 31 December 2009

	Note	2009 €000	2008 €000
Capital Assets	2.1	1,128	1,340
Current Assets			
Bank and cash	2.2	1,739	922
Stocks	2.3	25	46
Prepayments		134	125
Accrued income		5,910	5,350
Other debit balances	2.4	171	140
Total Current Assets		7,979	6,583
Less Current Liabilities			
Accrued expenses		1,614	927
Other credit balances	2.5	1,831	856
Net Liability to the Exchequer	2.6	79	206
Total Current Liabilities		3,524	1,989
Net Current Assets		4,455	4,594
Net Assets		5,583	5,934

2.1 Capital Assets

	Office Equipment €000	Furniture and Fittings €000	Total €000
Gross assets			
Cost or valuation at 1 January 2009	3,656	1,482	5,138
Additions	200	184	384
Disposals	(139)	(125)	(264)
Cost or valuation at 31 December 2009	<u>3,717</u>	<u>1,541</u>	<u>5,258</u>
Accumulated Depreciation			
Opening balance at 1 January 2009	2,668	1130	3,798
Depreciation for the year	513	70	583
Depreciation on disposals	(135)	(116)	(251)
Cumulative depreciation at 31 December 2009	<u>3,046</u>	<u>1,084</u>	<u>4,130</u>
Net Assets at 31 December 2009	<u><u>671</u></u>	<u><u>457</u></u>	<u><u>1,128</u></u>
Net Assets at 31 December 2008	<u><u>988</u></u>	<u><u>352</u></u>	<u><u>1,340</u></u>

2.2 Bank and Cash

	2009 €000	2008 €000
at 31 December		
PMG balances and cash	2,272	1,791
Orders outstanding	(533)	(869)
	<u>1,739</u>	<u>922</u>

2.3 Stocks

	2009 €000	2008 €000
at 31 December		
Stationery	25	46

2.4 Other Debit Balances

	2009 €000	2008 €000
at 31 December		
Miscellaneous	128	97
Shared accommodation costs	43	43
	<u>171</u>	<u>140</u>

2.5 Other Credit Balances

	2009 €000	2008 €000
at 31 December		
Amounts due to the State		
Income Tax	216	218
Pay Related Social Insurance	143	115
Professional Services Withholding Tax	371	337
Value Added Tax (4th Schedule)	4	5
Pension contributions	50	70
	<u>784</u>	<u>745</u>
Payroll deductions held in suspense	63	69
Other credit suspense items	984	42
	<u>1,831</u>	<u>856</u>

2.6 Net Liability to the Exchequer	2009	2008
at 31 December	€000	€000
Surplus to be surrendered	2,395	639
Exchequer grant undrawn	(2,316)	(433)
Net liability to the Exchequer	<u>79</u>	<u>206</u>
Represented by:		
Debtors		
Bank and cash	1,739	922
Debit balances: suspense	171	140
	<u>1,910</u>	<u>1,062</u>
Creditors		
Due to State	(784)	(745)
Credit balances: suspense	(1,047)	(111)
	<u>(1,831)</u>	<u>(856)</u>
	<u>79</u>	<u>206</u>
2.7 Commitments	2009	2008
at 31 December	€000	€000
Total of legally enforceable contracts	<u>941</u>	<u>906</u>

While the Office did have commitments in respect of legal fees at the year end, these are not quantifiable in a significant sense and are subject to inherent uncertainties and unpredictable factors associated generally with legal costs forecasts. They are, however, also subject to controls directed at the administration of costs and the observation of budgetary limits.

2.8 Matured Liabilities

The total amount of matured liabilities undischarged at 31 December 2009 amounted to €38,393.

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).

Sub-head	Less/(more) than provided €000	Explanation
A.1.	472	The variation was due to the timing of the filling of posts, non-filling of posts and career breaks. During 2009 there was also some take up of the Government early retirement scheme and overtime was reduced.
A.3.	414	The Office concentrated on more in-house training courses thus achieving a large saving on expenditure in this area. Savings were also achieved in recycling, waste management and other miscellaneous office expenditure.
A.5.	121	Savings arose due to office machinery which had been budgeted for in 2009 not being delivered before year end. Savings were also achieved in office supplies due to reduced demand.
A.6.	212	Proposed office fit-out works did not proceed in 2009. Savings were also achieved in energy costs.
A.8.	294	New arrangements for the handling of civil cases outside of Dublin by local state solicitors were only put in place in the last quarter of 2009.
B.	(985)	Expenditure on this subhead is dependant on the level of activity in the courts and as such is difficult to forecast. The Office, however, did implement the 8% reduction in professional fees in 2009.
C.	392	The level of expenditure was less than anticipated in 2009, particularly in the area of the Attorney General's Scheme which is administered by the Department of Justice, Equality and Law Reform and paid for from the Vote of this Office. The Office also implemented the 8% reduction in professional fees in 2009.

4 Receipts

4.1 Appropriations-in-aid	2009	2009	2008
	Estimated	Realised	Realised
	€000	€000	€000
1. Miscellaneous	2,529	3,908	708
2. Receipts from pension-related deduction on public service remuneration	912	800	—
Total	3,441	4,708	708

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	Explanation
	€000	
1.	(1,379)	It is not possible to forecast accurately what costs and fees will be recovered in any year. The recovery of costs was greater than anticipated during 2009.
2.	112	The variation was due to the take-up of the government early retirement scheme and ordinary retirement during 2009, and the subsequent non-filling of posts.

4.2 Extra receipts payable to the Exchequer

A total of €9,834 was lodged to the Exchequer under the State Property Act, 1954.

5 Employee Numbers and Pay

	2009	2008
Number of staff at year end (full time equivalents)	230	249
Pay	14,656	14,093
Higher, special or additional duties allowances	102	222
Other allowances	9	16
Overtime	38	69
Employer's PRSI	1,026	1,043
Total pay	15,831	15,443

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	48	1	11,488	22,371
Overtime and extra attendance	17	—	8,408	11,679
Other allowances	6	—	1,913	7,618

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

5.2 Other Remuneration Arrangements

An ex-gratia payment totalling €1,905 was made to one member of staff in respect of attendance at the Stardust Tribunal.

