

Appropriation Account 2025

Vote 46

Fiosrú

Introduction

As Accounting Officer for Vote 46, 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 2025 for the salaries and expenses of Fiosrú.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the Appropriation Act 2025, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €1.803 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 6 form part of the account.

Establishment of Vote 46

Following commencement of the Policing, Security and Community Safety Act 2024 on 2 April 2025, Fiosrú, the Office of the Police Ombudsman has taken on the role of dealing with complaints from the public where they have concerns about how they have been treated by Gardaí, a role which was previously undertaken by the Garda Síochána Ombudsman Commission (GSOC).

The Police Ombudsman's Office – to be known as Fiosrú, the Office of the Police Ombudsman – will support the Police Ombudsman's work and will comprise a Chief Executive Officer and staff who are delegated by the Ombudsman to carry out their functions.

Fiosrú will, in addition to receiving complaints from members of the public, continue to investigate the cases which were already underway in GSOC. Fiosrú is fortunate to be in a position to learn from the experience of GSOC's work over the past 17 years, and the expertise of its dedicated staff. This will underpin the organisation's work to build and enhance its future capability to deal with the evolving nature and increasing complexity of complaints and other matters of concern being brought to our attention, and to provide more efficient, effective, timely and transparent outcomes for the public. In turn, this work will contribute to improving standards in An Garda Síochána and engendering greater public trust and confidence in policing in Ireland.

After the establishment of Vote 46 Fiosrú, expenditure of €5 million incurred by Vote 24 Justice, Home Affairs and Migration in the period 1 January to 1 April 2025 in respect of GSOC transferred to Fiosrú. This expenditure is also included in the final accounts for GSOC.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in circular 25 of 2025, have been applied in the preparation of the account. This includes the application of a number of Central Government Accounting Standards (CGAS) brought into effect for periods of account commencing from 1 January 2025.

Basis of measurement

Depreciation of capital assets

Depreciation of property, plant and equipment is calculated and charged in accordance with CGAS 17.

The useful lives and associated rates of depreciation for major classes of property, plant and equipment are as follows.

<i>Asset class</i>	<i>Useful life</i>	<i>Rate of depreciation</i>
Leasehold improvements	Over lease term of 25 years	4% per annum
IT/computer equipment	5 years	20% per annum
Office equipment	5 years	20% per annum
Furniture, fixture & fittings	10 years	10% per annum
Motor vehicles	5 years	20% per annum

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by Fiosrú.

This responsibility is exercised in the context of the resources available to me and my other obligations as Accounting Officer.

Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared services

I have fulfilled my responsibilities in relation to the requirements of the Service Management Agreement between Fiosrú and the National Shared Services Office for the provision of human resources, payroll and finance shared services.

I rely on a letter of assurance from the Accounting Officer of the National Shared Services Office that the appropriate controls are exercised in the provision of shared services to Fiosrú.

Financial control environment

A control environment comprising the following elements is in place.

- Financial responsibilities have been assigned at management level with corresponding accountability.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- There is an Audit and Risk Committee to advise me in discharging my responsibilities for the internal financial control system.
- Procedures for key business processes have been documented.
- There are systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting is in place, including segregation of duties and a system of delegation and accountability.

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- A risk management system operates within Fiosrú.
- There are systems aimed at ensuring the security of the ICT systems.
- There are appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit and Risk Committee

Fiosrú has an internal audit function with appropriately trained personnel, which operates in accordance with a written charter which I have approved. Its work is informed by analysis of the financial risks to which Fiosrú is exposed and its annual internal audit plans, jointly approved by me and the Audit and Risk Committee, are based on this analysis. These plans aim to cover the key controls on a rolling basis over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit and Risk Committee. I have put procedures in place to ensure that the reports of the internal audit function are followed up.

Procurement

Fiosrú ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and professional and other contracted services amounted to a total of €5.862 million in 2025.

There were no non-competitively procured contracts in excess of €25,000 that were required to be disclosed in the annual return in respect of circular 40/2002 to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Fiosrú's case management system project

Fiosrú is in the process of procuring and implementing a new case management system (CMS). The organisational current CMS was implemented in 2008 and while the system has continued to serve GSOC/Fiosrú reliably, it does not offer the same modern functionality, efficiencies, or advanced information analysis capabilities now required to meet the evolving business needs of the organisation. In 2022, a project was mobilised to provide a modern CMS with enhanced features for Fiosrú. A full procurement process was held in 2023 and a vendor was onboarded in May 2024. The project experienced a number of issues and setbacks with the vendor which resulted in the vendor implementation standing down in 2024, and ultimately the termination of the vendor contract in August 2025 after a three-month notice period. This was funded through the Department of Justice Vote. A capital budget of €6 million is provided for in the National Development Plan across 2026 and 2027 to deliver the CMS project and key resources are in place. Fiosrú is evaluating options to progress the project and a decision will be taken in early 2026. To mitigate the risks associated with continuation with the existing CMS, an interim modified CMS was developed by the original vendor and this system went live in April 2025 to ensure Fiosrú fulfils all statutory requirements. Voluntary ex-ante transparency (VEAT) notices have been published with respect to our ongoing contractual relationship with the original vendor.

Risk and control framework

Fiosrú has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing Fiosrú and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Audit and Risk Committee and Fiosrú Executive Board on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Fiosrú Executive Board/Audit and Risk Committee, where relevant, in a timely way. I confirm that key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

Fiosrú has procedures to monitor the effectiveness of its risk management and control procedures. Fiosrú's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within Fiosrú responsible for the development and maintenance of the internal financial control framework.

Internal financial control issues

No internal control weaknesses were identified in relation to 2025 that require disclosure in the appropriation account.

Sheila McClelland

Accounting Officer

Fiosrú

10 March 2026

Comptroller and Auditor General Report for presentation to Dáil Éireann

Vote 46 Fiosrú

Opinion on the appropriation account

I have audited the appropriation account for Vote 46 Fiosrú for the year ended 31 December 2025 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 46 Fiosrú for the year ended 31 December 2025, and
- has been prepared in the form prescribed by the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

Basis of opinion.

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of Fiosrú and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

25 September 2026

Appendix to the report of the Comptroller and Auditor General

Responsibilities of the Accounting Officer

The Accounting Officer is responsible for

- the preparation of the appropriation account in accordance with section 22 of the Exchequer and Audit Departments Act 1866
- ensuring the appropriation account complies with the requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures*, and with other directions of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation
- ensuring the regularity of transactions, and
- implementing such internal control as the Accounting Officer determines is necessary to enable the preparation of the appropriation account free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the appropriation account and to report thereon to Dáil Éireann stating whether, in my opinion, the account properly presents the receipts and expenditure related to the vote.

My objective in carrying out the audit is to obtain reasonable assurance about whether the appropriation account is free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the appropriation account.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the appropriation account whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I assess whether the accounting provisions of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation's *Public Financial Procedures* have been complied with.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the appropriation account to be readily and properly audited, or
- the appropriation account is not in agreement with the accounting records.

Appendix to the report of the Comptroller and Auditor General (continued)**Reporting on the statement on internal financial control**

My opinion on the appropriation account does not cover the Accounting Officer's statement on internal financial control, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the appropriation account, I am required under the ISAs to read the statement on internal financial control and, in doing so, consider whether the information contained therein is materially inconsistent with the appropriation account or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement, I am required to report that fact.

Reporting on other matters

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I am required to report under section 3 of the Comptroller and Auditor General (Amendment) Act 1993 if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I am also required under the 1993 Act to prepare, in each year, a report on such matters arising from my audits of the appropriation accounts as I consider appropriate. In such cases, the audit reports on the relevant appropriation accounts refer to the relevant chapter(s) in my annual *Report on the Accounts of the Public Services*.

Vote 46 Fiosrú

Appropriation Account 2025

		2025	
		Estimate provision €000	Outturn €000
Programme expenditure			
A	Fiosrú	21,118	19,261
Gross expenditure		21,118	19,261
<i>Deduct</i>			
B	Appropriations-in-aid	451	397
Net expenditure		20,667	18,864

Note ^a 2025 is the first year Fiosrú has been a separate Vote and prior year comparative figures are not included.

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer.

	2025 €
Surplus to be surrendered	1,803,185

Sheila McClelland
Accounting Officer
Fiosrú

10 March 2026

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2025

		2025
	€000	€000
Programme cost		
Pay		13,231
Non pay		6,030
Gross expenditure		19,261
<i>Deduct</i>		
Appropriations-in-aid		397
Net expenditure		18,864
 Changes in capital assets		
<i>Property, plant and equipment</i>		
<i>(note 2.1)</i>		
Purchases	—	
Depreciation	148	
		148
 Changes in net current assets		
Increase in inventories	(10)	
Increase in prepayments	(661)	
Increase in accrued receivables	(9)	
Increase in accrued expenses	1,248	
		568
Direct voted expenditure		19,580
 Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)		116
Net programme cost		19,696

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 46 borne elsewhere.

		2025
		€000
Vote 18	National Shared Services Office	84
Vote 24	Justice, Home Affairs and Migration	32
		<u>116</u>

Note 2 Statement of Financial Position as at 31 December 2025

	Note	2025 €000
Capital assets		
Property, plant and equipment	2.1	574
		574
Current assets		
Bank and cash	2.2	106
Inventories	2.3	10
Prepayments	2.4	661
Accrued receivables	2.5	9
Other debit balances	2.6	301
Net Exchequer funding	2.9	39
		1,126
<i>Less</i>		
Current liabilities		
Accrued expenses	2.7	1,248
Other credit balances	2.8	446
		1,694
Net current liabilities		568
Net assets		6
Represented by:		
State funding account	2.10	6

2.1 Property, plant and equipment

	Leasehold improvements €000	IT equipment €000	Office equipment €000	Furniture and fittings €000	Motor Vehicles €000	Total €000
Cost or valuation						
At 1 January 2025	—	—	—	—	—	—
Transferred from GSOC	1,420	3,346	164	4,399	515	9,844
At 31 December 2025	1,420	3,346	164	4,399	515	9,844
Accumulated depreciation						
At 1 January 2025	—	—	—	—	—	—
Transferred from GSOC	1,036	3,167	164	4,286	469	9,122
Depreciation for the year	43	61	—	25	19	148
At 31 December 2025	1,079	3,228	164	4,311	488	9,270
Net assets						
At 31 December 2025	341	118	—	88	27	574
At 31 December 2024	—	—	—	—	—	—

2.2 Bank and cash

at 31 December	2025
	€000
PMG balance and cash	95
Commercial bank account	11
	106

2.3 Inventories

at 31 December	2025
	€000
Equipment	2
IT Consumables	8
	10

2.4 Prepayments

at 31 December	2025
	€000

Administration	508
IT services and supports	153
	661

2.5 Accrued receivables

at 31 December	2025
	€000

Additional superannuation contributions receivable	9
	9

2.6 Other debit balances

at 31 December	2025
	€000

Other debit suspense	301
	301

2.7 Accrued expenses

at 31 December	2025
	€000

IT services and supports	60
Administration	214
Specific programme accrual	87
Payroll related accrual	326
Holiday pay accrual	561
	1,248

2.8 Other credit balances

at 31 December	2025
	€000

Amounts due to the State

Income tax	175
Pay related social insurance	144
Universal service charge	30
Professional services withholding tax	7
Value added tax	3
	<u>359</u>

Suspense

Payroll deductions held in suspense	87
	<u>446</u>

2.9 Net Exchequer funding

at 31 December	2025
	€000

Surplus to be surrendered	1,803
Exchequer grant undrawn	(1,842)
Net Exchequer funding	<u>(39)</u>

Represented by:

Debtors

Bank and cash	106
Debit balances: suspense	301
	<u>407</u>

Creditors

Due to the State	(359)
Credit balances: suspense	(87)
	<u>(446)</u>
	<u>(39)</u>

2.10 State funding account

	Note		2025
		€000	€000
Balance at 1 January			—
Disbursements from the Vote			
Estimate provision	Account	20,667	
Surplus to be surrendered	Account	(1,803)	
Net vote			18,864
Expenditure borne elsewhere	1.1		116
Non-cash items			
Transfer in of assets	2.1		722
Net programme cost	1		(19,696)
Balance at 31 December			6

2.11 Commitments

	2025
	€000
a) Global commitments	
at 31 December	
Procurement of goods and services ^a	1,885
Total of legally enforceable commitments	1,885

Note ^a These were commitments for rental and operation of office premises, phone usage and IT contracts.

2.12 Operating leases

	2025
	€000
at 31 December	
Property lease expense ^a	1,211

Note ^a This is the cost for rental of office premises.

2.13 Contingent liabilities

Fiosrú is involved in a number of legal proceedings which may generate liabilities, depending on the outcome of the litigation. The actual amount or timing of potential liabilities is uncertain.

2.14 Impact of accounting policy changes

Commencing from 1 January 2024, central government accounting standards (CGAS) are being implemented on a phased basis. The implementation had the following impact on the State funding balance in the year of account.

	2025
	€000
Payroll accrual ^a	(326)
Holiday accrual ^a	(561)
Additional superannuation contributions receivable ^b	9
	<u>(878)</u>

Note ^a CGAS 39A Employee Benefits Part A

^b CGAS 23 Revenue from Non-Exchange Transactions
(Taxes and Transfers)

Note 3 Vote Expenditure

Analysis of administration expenditure

All of the allocation for Vote 46 Fiosru is classified as administrative expenditure applied towards a single programme: provision of independent policing oversight.

		2025	
		Estimate provision	Outturn
		€000	€000
i	Salaries, wages and allowances	15,094	13,231
ii	Travel and subsistence	165	167
iii	Training and development	430	379
iv	Operational, services, supplies and sundry equipment	1,785	1,657
v	Digital capital investment and IT expenses	1,529	1,604
vi	Premises expenses	1,995	2,223
vii	Policy reviews, consultancy services and research	120	—
		21,118	19,261

Significant variations

The following notes outline the reasons for significant variations (at least +/- 25% and €100,000) in administration expenditure

vii Policy reviews, consultancy services and research

Estimate provision €120,000; outturn €nil

The shortfall in expenditure of €120,000 relative to the estimate provision was driven by a number of factors. There was lower than anticipated requirement for policy consultancy related to transition, as internal resources were available to accomplish this work. In relation to research expenditure, this was impacted by the delay in commencement of the Policing, Security and Community Safety Act 2024. The statutory mandate for the office to commission and publish research is provided for in the 2024 Act and so was only in place from 2 April 2025. Thereafter Fiosrú established a review unit with a dedicated resource to develop our research function. In December of 2025, Fiosrú published its first research paper – concerning referrals from the Gardaí following death or serious harm. Due to delays with invoicing and processing of payments, the costs associated with the publication and launch of the research paper were not paid until January 2026.

Note 4 Receipts and Revenue

4.1 Appropriations-in-aid

		2025	
		Estimate provision	Realised
		€000	€000
1	Additional superannuation contributions	449	380
2	DSP Illness Benefit	1	15
3	Miscellaneous	1	2
		451	397

Significant variations

There were no significant variations in appropriations-in-aid (at least +/- 5% and €100,000).

4.2 Revenue of the Vote

Appropriations-in-aid represent cash amounts received in the year. Revenue of the Vote represents income related to the activity of the year, based on the accrual principle.

	2025 €000
Non-exchange transaction revenue	
Central Fund grant	18,864
Additional superannuation contributions	389
Other revenue	
DSP Illness Benefit	15
Miscellaneous	2
Total revenue	19,270
Represented by	
Total appropriations-in-aid (note 4.1)	397
Central Fund grant	18,864
Increase in accrued income	9
	19,270

Note 5 Staffing and Remuneration

5.1 Employee numbers (full time equivalents)

At 31 December	2025
Number of staff at year end	184
	184

5.2 Pay

	2025
	€000
Pay	11,294
Higher, special or additional duties allowances	701
Overtime	18
Employer's PRSI	1,218
	13,231

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment
			2025
			€
Fiosrú staff			
Higher, special or additional duties allowances	10	2	12,227
Other allowances ^a	64	44	25,745
Overtime	12	—	6,501
Extra remuneration in more than one category	1	—	5,913

Note ^a Fiosrú has an on-call team of investigators available 24/7 to respond to any incidents of death and serious harm that may occur.

5.4 Fiosrú employee pay bands

The number of Fiosrú employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees
From	To	2025
20,000	59,999	78
60,000	69,999	28
70,000	79,999	35
80,000	89,999	14
90,000	99,999	12
100,000	109,999	7
110,000	119,999	2
120,000	129,999	4
130,000	139,999	1
140,000	149,999	—
150,000	159,999	—
160,000	169,999	1
170,000	179,999	—
180,000	189,999	—
190,000	199,999	—
200,000	209,999	1
210,000	219,999	—

5.5 Remuneration and benefits of Accounting Officer

	2025 €000
Basic pay	165
Benefit in kind (BIK)	—
Allowances	—
	165

The value of retirement benefits earned in the year are not included above. The Accounting Officer is a member of the post-1995 superannuation scheme for established civil servants and her entitlements to retirement benefits do not extend beyond the standard terms of that pension scheme.

5.6 Other remuneration arrangements

This account does not include expenditure in respect of one officer who was serving outside Fiosrú for part of 2025 in another Government Department whose salary was paid by that Government Department.

5.7 Severance and redundancy

There was no staff member whose employment was terminated, or who was paid a redundancy payment or severance payment during 2025.

5.8 Payroll overpayments

at 31 December	Number of recipients	2025 €
Overpayments	8	14,704
Recovery plans in place	—	—

Note 6 Miscellaneous

6.1 Compensation and legal costs

Payments/costs paid by Fiosrú in the year

	Claims by		Total 2025
	Employees	Members of the public	
Number of cases	—	46	46
	€000	€000	€000
Fiosrú's own legal costs	—	267	267
Payments by/on behalf of Fiosrú			
Compensation	—	—	—
Legal costs	—	28	28
2025 Total	—	295	295

Cumulative costs of cases completed in 2025

	Claims by			Total
	Employees	Members of the public	Loss or damage	
Number of cases	—	15	—	15
	€000	€000	€000	€000
Fiosrú's own legal costs	—	102	—	102
Payments by/on behalf of Fiosrú				
Compensation	—	—	—	—
Legal costs	—	28	—	28
Other costs	—	—	—	—
Total	—	130	—	130