



**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2013**

## **GARDA SÍOCHÁNA OMBUDSMAN COMMISSION**

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## **GARDA SÍOCHÁNA OMBUDSMAN COMMISSION**

### **GENERAL INFORMATION**

<b>Head Office</b>	<b>Garda Síochána Ombudsman Commission 150 Upper Abbey Street Dublin 1</b>
<b>Commissioners</b>	<b>Mr. Simon O'Brien - Chairman Ms. Carmel Foley Mr. Kieran Fitzgerald</b>
<b>Senior Executive</b>	<b>Mr. Anthony Duggan – Director of Administration Mr. Paul Buschini – Director of Operations</b>
<b>Telephone Number:</b>	<b>01 871 6676 1890 600 800</b>
<b>Fax Number:</b>	<b>01 814 7025</b>
<b>Website:</b>	<b><a href="http://www.gardaombudsman.ie">www.gardaombudsman.ie</a></b>
<b>Email:</b>	<b><a href="mailto:info@gsoc.ie">info@gsoc.ie</a></b>
<b>Auditors:</b>	<b>Comptroller and Auditor General Dublin Castle Dublin 2</b>

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**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION**  
**CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL**  
**(TO BE INSERTED UPON COMPLETION OF AUDIT)**

## STATEMENT OF RESPONSIBILITY OF THE GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

The Garda Síochána Ombudsman Commission is required by Section 77 of the Garda Síochána Act 2005 to prepare financial statements for each financial year of all proper and usual accounts of moneys received or expended in the performance of the Commission's functions under the Garda Síochána Act 2005.

In preparing these statements, the Commission is required to:

- ❖ Select appropriate accounting policies and apply them consistently;
- ❖ Make judgements and estimates that are reasonable and prudent;
- ❖ Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Commission will continue in business;
- ❖ Disclose and explain if there are any material departures from applicable accounting standards.

The Commission is responsible for ensuring that proper accounting records are kept by the Garda Síochána Ombudsman Commission with records that disclose with reasonable accuracy at all times its financial position and to ensure that the financial statements comply with the Garda Síochána Act 2005.

The Commission is also responsible for safeguarding the Office's assets and to take appropriate steps for the prevention and detection of fraud and other irregularities, and also for ensuring compliance with late payments legislation.



Commissioner  
Simon O'Brien

Date: 11 December 2014

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION**  
**STATEMENT ON INTERNAL FINANCIAL CONTROL**

**Responsibility for system of Internal Financial Control**

On behalf of the Garda Síochána Ombudsman Commission, I hereby acknowledge our responsibility for ensuring that an effective system of internal financial controls is maintained and operated.

The system of internal financial control can only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material error or other irregularities are either prevented or would be detected on a timely basis. We are satisfied that the systems, which the Commission has in place, are reasonable and appropriate for the Commission's circumstances having regard to its size, level of expenditure, staff resources and the nature of its operations.

**Control Environment**

The following steps have been taken to ensure an appropriate control environment

- ❖ Decisions on expenditure rest with line managers and the members of the Commission in line with approved expenditure thresholds;
- ❖ Management responsibilities are clearly assigned and communicated between the Director of Administration, Corporate Services and the Finance Team;
- ❖ Internal reporting relationships are clearly assigned;
- ❖ The Department of Justice and Equality provided an agency payment service for the Garda Síochána Ombudsman Commission during the accounting year. The Department of Justice and Equality also provide internal audit services to the Garda Síochána Ombudsman Commission;
- ❖ The Garda Síochána Ombudsman Commission has in place robust financial procedures and in addition engaged the services of an external accounting firm. The external accounting firm conducted a review of the system and processes for procurement and payments in respect of the 2013 financial year.

**Risk Assessment**

The Commission has begun work on establishing processes to identify and evaluate financial risks by:

- ❖ Identifying the nature and extent of financial risks facing the office;
- ❖ Assessing the potential of identified risks occurring;
- ❖ Evaluating and assessing the internal capacity of the office to manage the risks that do occur;

## GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

### STATEMENT ON INTERNAL FINANCIAL CONTROL

- ❖ Examining financial risks in the context of strategic goals;
- ❖ Rebuilding the Risk Management Monitoring Team in the context of recent staffing departures.

The Garda Síochána Ombudsman Commission has in place a Strategy for Risk Management, one element of which is a Risk Management Monitoring Team. When fully operational the Risk Management Monitoring Team will add further support to the existing identification, management and mitigation of risk in the organisation.

The role of the Risk Management Monitoring Team is to provide oversight to the management of risk by line managers and heads of Business Units, ensure the implementation of a cohesive approach to risk management throughout GSOC, and provide assurance to Senior Management that all known risks are mitigated against. It is planned to extend the work of this team to ensure that their input will permeate business planning and individual staff performance and the ownership by staff of risks at levels appropriate to their grade/responsibilities.

#### Control Mechanism

The system of internal financial control is based on internal management of information, administrative procedures and a system of delegation and accountability. In particular this involves

- ❖ Regular review by the Commission and Corporate Services of financial information provided by the Department of Justice and Equality;
- ❖ Comprehensive budgeting system with an annual budget which is reviewed regularly by senior management;
- ❖ Submission of monthly finance reports to the Director of Administration for reviews.

Mechanisms have been established for ensuring the adequacy of the security of the Commission's information (internally within the Garda Síochána Ombudsman Commission) and communication technology systems.

I confirm that the Garda Síochána Ombudsman Commission reviewed the effectiveness of the system of internal financial control for the year ended 31 December 2013.



Commissioner  
Simon O'Brien

Date: 11 December 2014

## GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

### STATEMENT OF ACCOUNTING POLICIES

#### 1. Basis of Preparation

The financial statements are prepared on an accrual basis under the historical cost convention, and except as indicated below, are in accordance with generally accepted accounting principles and comply with the accounting policies of the Minister for Justice and Equality.

The financial statements are in a form approved by the Minister for Justice and Equality.

#### 2. Period of Financial Statements

These financial statements cover the period 1 January 2013 to 31 December 2013.

The comparative figures cover the accounts period 1 January 2012 to 31 December 2012.

#### 3. Oireachtas Grants

Income recognised in the financial statements under Oireachtas Grants represents funding provided to the Commission through the Vote of the Department of Justice and Equality. The Department administers the payment of salaries and all other costs and the amount recognised as income represents the recourse to the Vote to fund payments made during the year.

#### 4. Tangible Fixed Assets

(a) Tangible Fixed Assets are stated at their historical cost or valuation less accumulated depreciation. Depreciation is provided on a straight line basis at rates which are calculated to write off the assets, adjusted for estimated residual value, over their expected lives as follows:

Improvements on Leasehold buildings	Over lease term of 25 years
Furniture, Fixture and Fittings	10.00%
Office Equipment	20.00%
IT Equipment	20.00%
Motor Vehicles	20.00%

(b) Depreciation is matched by an equivalent amortisation of the Capital Account.

#### 5. Capital Account

The Capital Account represents the unamortised value of funding applied for the purchase of fixed assets.

#### 6. Pensions

The employees of the Garda Síochána Ombudsman Commission are civil servants and are members of a defined benefit scheme which is unfunded and is administered by the Department of Public Expenditure and Reform. There is no charge in these financial statements for any liabilities which may arise in respect of the pensions of the Garda Síochána Ombudsman Commission.

The Chairman of the Garda Síochána Ombudsman Commission is not a member of this unfunded defined benefit scheme. The Chairman's contract of employment provides that payments not exceeding 11% of salary in respect of superannuation contributions will be made on his behalf to an approved private pension fund. In accepting this arrangement, the Chairman waives all his entitlements under public service superannuation scheme in the State in respect of the period of this appointment. Accordingly, the financial statements recognise pension costs in respect of the Chairman.



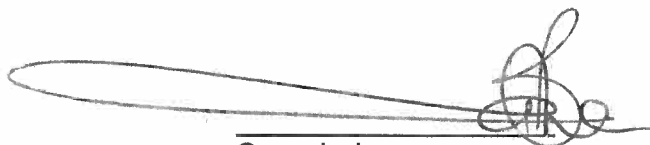
**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED  
31 DECEMBER 2013**

	Notes	2013 €	2012 €
<b>Income</b>			
Oireachtas Grants	1	7,970,675	8,325,810
Transferred from Capital Account	10	553,891	776,807
Total Income		<u>8,524,566</u>	<u>9,102,617</u>
<b>Expenditure</b>			
Staff Costs	2	5,387,632	5,901,280
Upkeep and Overheads	4	1,604,089	1,436,392
General Expenses	5	600,998	616,047
Professional Fees	6	233,112	301,132
Research Expenses		9,655	16,002
Depreciation	7	613,517	839,392
Total Expenditure		<u>8,449,003</u>	<u>9,110,245</u>
Surplus / (Deficit) for the year		75,563	(7,628)
Surplus / (Deficit) at beginning of the year		<u>65,327</u>	<u>72,955</u>
Surplus at end of the year		<u>140,890</u>	<u>65,327</u>

All recognised gains and losses for the period ended 31 December 2013 have been included in the Income and Expenditure Account.  
There are no other gains and losses apart from the gains and losses shown in the financial year above.

The Statement of Accounting Policies on Page 8 and notes 1 to 13 form part of these financial statements.



Commissioner  
Simon O'Brien

Date: 11 December 2014

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION**

**BALANCE SHEET AS AT 31 DECEMBER 2013**

	Notes	2013 €	2012 €
<b><u>Fixed Assets</u></b>			
Tangible Assets	7	2,562,049	3,115,940
<b><u>Current Assets</u></b>			
Debtors and Prepayments	8	396,927	333,592
Cash on hand		400	500
		<u>397,327</u>	<u>334,092</u>
<b><u>Current Liabilities</u></b>			
Amount falling due within one year			
Creditors and Accruals	9	<u>256,437</u>	<u>268,765</u>
Net Current Assets		140,890	65,327
Net Assets		<u>2,702,939</u>	<u>3,181,267</u>
<b><u>Capital and Reserves</u></b>			
Income and Expenditure Account		140,890	65,327
Capital Account	10	<u>2,562,049</u>	<u>3,115,940</u>
		<u>2,702,939</u>	<u>3,181,267</u>

The Statement of Accounting Policies on Page 8 and notes 1 to 13 form part of these financial statements.



Commissioner  
Simon O'Brien

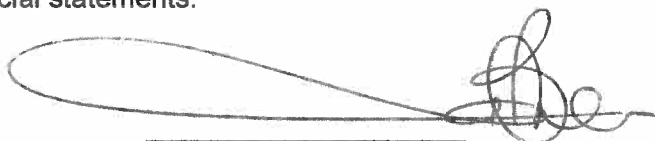
Date: 11 December 2014

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2013**

	Notes	2013 €	2012 €
<b>Reconciliation of surplus/(deficit) to net cash inflow from operating activities</b>			
(Deficit) / Surplus for the year		75,563	(7,628)
Transfer (to) Capital Account		(553,891)	(776,807)
Depreciation charge		613,517	839,392
Loss on disposal of fixed assets		-	105
(Increase) in Debtors		(63,335)	(5,737)
Increase / (Decrease) in Creditors		(12,328)	13,365
<b>Net Cash Inflow from Operating Activities</b>		<u>59,526</u>	<u>62,690</u>
<b><u>Cash Flow Statement</u></b>			
Net Cash Flow from Operating Activities		59,526	62,690
<b>Return on Investments and Servicing of Finance</b>			
Capital Expenditure	7	(59,626)	(62,690)
<b>Decrease in cash</b>		<u>100</u>	<u>-</u>
<b>Reconciliation of Net Cash Flows to Movement in Net Funds</b>			
Decrease in Cash in the year		<u>100</u>	<u>-</u>
Changes in Net Funds resulting from cash flow			
Net Funds at the beginning of year		500	500
Net Funds at the end of the year		<u>400</u>	<u>500</u>

The Statement of Accounting Policies on Page 8 and notes 1 to 13 form part of these financial statements.



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Commissioner  
Simon O'Brien

Date: 11 December 2014

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION  
NOTE TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

	<b>2013</b>	<b>2012</b>
	€	€
<b>1 Oireachtas Grants</b>		
Department of Justice and Equality	7,970,675	8,325,810

The Garda Síochána Ombudsman Commission is funded from the Vote of the Department of Justice and Equality through subhead A.8.

The Oireachtas grant figure comprises the amount charged to Subhead A.8 in 2013 of €7,972,304 and miscellaneous charges and receipts amounting to €1,629 accounted for in other subheads which pertain to the Commission.

	<b>2013</b>	<b>2012</b>
	€	€
<b>2 Staff costs and Employee information</b>		
Wages and Salaries	4,912,362	5,333,360
Travel and Subsistence	104,429	123,726
Flexibility Allowance	336,100	344,695
Staff Training and CPD	25,560	37,775
Incentivised Scheme Costs	9,181	61,724
Total Staff Cost	5,387,632	5,901,280

The charge for wages and salaries did not include the salary paid to the Director of Administration who acts as Chief Executive Officer to the Garda Síochána Complaints Board (GSCB). For administrative convenience, his salary €141,231, was charged to the GSCB.

Pension levy was deducted in line with statutory requirements. €328,996 of pension levy has been deducted in 2013 (2012:€344,985) and retained by the Department of Justice and Equality.

<b>Employee Numbers</b>	<b>2013</b>	<b>2012</b>
The average number of employees during the year was made up as follows:		
Commissioners	3	3
Directors	2	2
Operations	58	57
Administration	18	20
Total	81	82
Approved Employment Control Framework Staffing levels	87	87

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION  
NOTE TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

**3 Remuneration of Chairman and Other Commissioners**

The remuneration in 2013 of the Chairman and Commissioners are as follows:

	Basic Pay €	Superannuation Contribution €	All-in-Cost €
Mr Simon O'Brien	150,903	17,210	168,113
Ms. Carmel Foley	141,121	-	141,121
Mr. Kieran Fitzgerald	133,006	-	133,006

The Commissioners did not receive any performance related payments or any other benefit in kind during the year.

Commissioners Carmel Foley and Kieran Fitzgerald are members of the civil service pension scheme and will be entitled to a pension at Principal Officer level and Assistant Principal level respectively. Chairman Simon O'Brien is not a member of the civil service pension scheme and pension contributions equalling 11% of basic salary was paid to a Revenue Commissioners approved pension fund.

In 2013, Chairman Simon O'Brien incurred travel expenses of €193 (2012: €825). Commissioners Carmel Foley and Kieran Fitzgerald incurred travel expenses of €0 (2012: €236) and €4,657 (2012: €6,426) respectively.

<b>4 Upkeep and Overheads</b>	<b>2013</b>	<b>2012</b>
	€	€
Rent and Service Charges	985,469	913,865
Repairs and Maintenance	108,882	40,963
Security	289,789	296,092
Cleaning	44,049	49,261
Light and Heat	128,122	127,435
Premises Expenses	47,778	8,776
	<u>1,604,089</u>	<u>1,436,392</u>

<b>5 General Expenses</b>	<b>2013</b>	<b>2012</b>
	€	€
Telephone	52,355	60,084
Bank charges	30	16
IT Expenses	377,153	370,105
Canteen	893	938
Print, Post and Stationery	69,371	76,893
Publication Expenses	13,339	26,800
Library and Reference Materials	47,179	35,279
Motor Expenses	17,842	24,697
Office Equipment	3,209	5,563
Protective Clothing and Accessories	507	525
Conference and Seminar Costs	4,714	3,224
General Meeting Expenses	5,587	4,418
Subscriptions	6,616	7,133
Loss on Disposal of Fixed Assets	-	105
General Office Expenses	2,203	267
	<u>600,998</u>	<u>616,047</u>

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION  
NOTE TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

<b>6 Professional Fees</b>	<b>2013</b>	<b>2012</b>
	<b>€</b>	<b>€</b>
Legal	142,112	194,261
Investigation costs	61,443	78,301
Consultancy	14,157	11,730
Accounting	6,500	6,500
Audit	8,900	10,340
	<u>233,112</u>	<u>301,132</u>

<b>7 Tangible Fixed Assets</b>	Improvements on Leasehold Buildings	IT Equipment	Office Equipment	Furniture & Fittings	Motor Vehicles	Total
	€	€	€	€	€	€
<b>Cost</b>						
At 01 January 2013	1,419,803	2,578,894	231,057	4,540,625	299,244	9,069,623
Additions for the year	-	57,593	2,034	-	-	59,627
Disposals	-	-	(16,950)	-	-	(16,950)
At 31 December 2013	<u>1,419,803</u>	<u>2,636,487</u>	<u>216,141</u>	<u>4,540,625</u>	<u>299,244</u>	<u>9,112,300</u>
<b>Accumulated Depreciation</b>						
At 01 January 2013	340,752	2,417,574	218,455	2,698,350	278,553	5,953,684
Depreciation charge for the year	56,792	86,006	6,311	454,062	10,346	613,517
Disposals	-	-	(16,950)	-	-	(16,950)
At 31 December 2013	<u>397,544</u>	<u>2,503,580</u>	<u>207,816</u>	<u>3,152,412</u>	<u>288,899</u>	<u>6,550,251</u>
<b>Net Book Value</b>						
At 31 December 2013	<u>1,022,259</u>	<u>132,907</u>	<u>8,325</u>	<u>1,388,213</u>	<u>10,345</u>	<u>2,562,049</u>
At 31 December 2012	<u>1,079,051</u>	<u>161,320</u>	<u>12,602</u>	<u>1,842,275</u>	<u>20,691</u>	<u>3,115,939</u>

<b>8 Debtors and prepayments</b>	<b>2013</b>	<b>2012</b>
	<b>€</b>	<b>€</b>
Prepayments	394,498	333,380
Other Debtors	2,429	212
	<u>396,927</u>	<u>333,592</u>

<b>9 Creditors and Accruals</b>	<b>2013</b>	<b>2012</b>
	<b>€</b>	<b>€</b>
Amounts falling due within one year:		
Accrued Expenses		
Pay	190,119	193,379
Non-Pay	66,318	75,386
	<u>256,437</u>	<u>268,765</u>

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION**

**NOTE TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

	2013 €	2012 €
<b>10 Capital Account</b>		
At 01 January	3,115,940	3,892,747
<u>Transfer (to)/ from Income and Expenditure Account</u>		
Funding of Fixed Assets	59,626	62,690
Amount Released on disposal of Fixed Assets	-	(105)
Amortisation in line with asset depreciation policy	<u>(613,517)</u>	<u>(839,392)</u>
Transferred to Income and Expenditure Account	(553,891)	(776,807)
Balance at 31 December	<u>2,562,049</u>	<u>3,115,940</u>

**11 Lease Commitments**

The Garda Síochána Ombudsman Commission has commitments in respect of a lease on office accommodation at No. 150 Abbey Street, Dublin 1. This is held by way of a 25 year lease, which commenced in 2007.

The annual cost of lease is €934,376 in respect of the premises and €48,000 in respect of tenants car park spaces.

**12 Related Party Transactions/ Disclosure of Interests**

The Garda Síochána Ombudsman Commission complies with the Code of Practice for the Governance of State Bodies issued by the Department of Finance in relation to the disclosure of interests by the Commission and members/staff of the Commission. Formal procedures exist to ensure adherence with the requirements of the Code.

**13 Approval of financial statements**

The financial statements were approved on 11 December 2014

