



OIFIG AN ARD-REACHTAIRE CUNTAS AGUS CISTE
OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL

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Ms. Justice Mary Ellen Ring
Chairperson
Garda Síochána Ombudsman Commission
150 Upper Abbey Street
Dublin 1.

Dear Ms. Justice Ring

The audit of Garda Síochána Ombudsman Commission financial statements for the year ended 31st December 2014 has been completed.

Please find enclosed:

- the report of the Comptroller and Auditor General
- a set of signed financial statements of Garda Síochána Ombudsman Commission for the year ended 31st December 2014.

A management letter in respect of the audit will issue to you in due course.

The timelines in relation to laying of accounts is set out in Circular 7/2015 as follows:

- The audited financial statements and the audit certificate should be submitted to the sponsoring Department as soon as possible and no later than one month after certification.
- The Department should lay the accounts and audit certificate before the Houses of the Oireachtas no later than two months after receipt or three months where the accounts must be presented to Government.

I would ask you to liaise with your Department to ensure compliance with these timelines.

I would also ask you to ensure that adequate controls are in place to ensure that the accounts and audit certificate laid before the Houses of the Oireachtas are identical to the version enclosed. You may need to exercise specific care where accounts are being formatted for inclusion in an annual report.

I wish to express my appreciation for the co-operation afforded to members of the audit team by your staff throughout the course of the audit.

Yours sincerely

Chris Donnelly
Senior Auditor

Date: 15 December 2015

Received in GSOC Secretariat

DATE 15-12-15

INITIALS PC TIME 15.00



Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Garda Síochána Ombudsman Commission

I have audited the financial statements of the Garda Síochána Ombudsman Commission for the year ended 31 December 2014 under the Garda Síochána Act 2005. The financial statements, which have been prepared under the accounting policies set out therein, comprise the statement of accounting policies, the income and expenditure account, the balance sheet, the cash flow statement and the related notes. The financial statements have been prepared under Section 77 of the Act, and in accordance with generally accepted accounting practice in Ireland.

Responsibilities of the Commission

The Commission is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view of the state of the Commission's affairs and of its income and expenditure, and for ensuring the regularity of transactions.

Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and report on them in accordance with applicable law.

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to the Commission's circumstances, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

Opinion on the financial statements

In my opinion, the financial statements, which have been properly prepared in accordance with generally accepted accounting practice in Ireland, give a true and fair view of the state of the Commission's affairs at 31 December 2014 and of its income and expenditure for 2014.

In my opinion, proper books of account have been kept by the Commission. The financial statements are in agreement with the books of account.

Matters on which I report by exception

I report by exception if

- I have not received all the information and explanations I required for my audit, or
- my audit noted any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the statement on internal financial control does not reflect the Commission's compliance with the Code of Practice for the Governance of State Bodies, or
- I find there are other material matters relating to the manner in which public business has been conducted.

I have nothing to report in regard to those matters upon which reporting is by exception.

Patricia Sheehan
For and on behalf of the
Comptroller and Auditor General
11 December 2015



GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2014

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

GENERAL INFORMATION

Head Office	Garda Síochána Ombudsman Commission 150 Upper Abbey Street Dublin 1
Commissioners	Ms. Justice Mary Ellen Ring - Chairperson Ms. Carmel Foley Mr. Kieran Fitzgerald Mr. Simon O'Brien – Chairperson (resigned 30/01/2015)
Senior Executive	Mr. Anthony Duggan – Director of Administration Mr. Ken Isaac – Director of Operations
Telephone Number:	01 871 6676 1890 600 800
Fax Number:	01 814 7025
Website:	www.gardaombudsman.ie
Email:	info@gsoc.ie
Auditors:	Comptroller and Auditor General Dublin Castle Dublin 2

STATEMENT OF RESPONSIBILITY OF THE GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

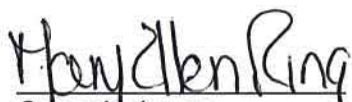
The Garda Síochána Ombudsman Commission is required by Section 77 of the Garda Síochána Act 2005 to prepare financial statements for each financial year of all proper and usual accounts of moneys received or expended in the performance of the Commission's functions under the Garda Síochána Act 2005.

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

Ms. Justice Mary Ellen Ring

Date: 8th December 2015

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.

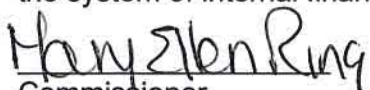
Control Mechanism

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 2014.


Commissioner
Ms. Justice Mary Ellen Ring

Date: 8th December 2015

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION


INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2014

	Notes	2014 €	2013 €
Income			
Oireachtas Grants	1	8,306,693	7,970,675
Transferred from Capital Account	10	549,256	553,891
Total Income		<u>8,855,949</u>	<u>8,524,566</u>
Expenditure			
Staff Costs	2	5,365,587	5,387,632
Upkeep and Overheads	4	1,535,590	1,604,089
General Expenses	5	642,441	600,998
Professional Fees	6	784,425	233,112
Research Expenses		0	9,655
Depreciation	7	612,029	613,517
Total Expenditure		<u>8,940,072</u>	<u>8,449,003</u>
 (Deficit) / Surplus for the year		 (84,123)	 75,563
Surplus at beginning of the year		<u>140,890</u>	<u>65,327</u>
Surplus at end of the year		<u>56,767</u>	<u>140,890</u>

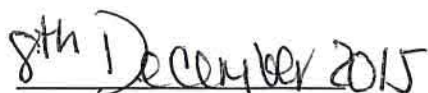
All recognised gains and losses for the period ended 31 December 2014 have been included in the Income and Expenditure Account.

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
 Ms. Justice Mary Ellen Ring

Date:



GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2014

	Notes	2014 €	2013 €
Reconciliation of (deficit) / surplus to net cash inflow from operating activities			
(Deficit) / Surplus for the year		(84,123)	75,563
Transfer (to) Capital Account		(549,256)	(553,891)
Depreciation charge		612,029	613,517
Decrease / (Increase) in Debtors		74,842	(63,335)
Increase / (Decrease) in Creditors		9,281	(12,328)
Net Cash Inflow from Operating Activities		<u>62,773</u>	<u>59,526</u>
<u>Cash Flow Statement</u>			
Net Cash Flow from Operating Activities		62,773	59,526
Return on Investments and Servicing of Finance			
Capital Expenditure	7	62,773	(59,626)
Decrease in cash		<u>-</u>	<u>100</u>
Reconciliation of Net Cash Flows to Movement in Net Funds			
Decrease in Cash in the year		<u>-</u>	<u>100</u>
Changes in Net Funds resulting from cash flow			
Net Funds at the beginning of year		400	500
Net Funds at the end of the year		<u>400</u>	<u>400</u>

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


 Commissioner
 Ms. Justice Mary Ellen Ring

Date:

8th December 2015

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2014**

3 Remuneration of Chairman and Other Commissioners

The remuneration in 2014 of the Chairman and Commissioners are as follows:

	Basic Pay €	Superannuation Contribution €	All-in-Cost €
Mr Simon O'Brien	161,910	15,602	177,512
Ms. Carmel Foley	136,025	12,768	148,793
Mr. Kieran Fitzgerald	128,092	11,916	140,008

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 2014, Chairman Simon O'Brien incurred travel expenses of €13 (2013: €193). Commissioners Carmel Foley and Kieran Fitzgerald incurred travel expenses of €110 (2013: €0) and €1,841 (2013: €4,657) respectively.

	2014 €	2013 €
4 Upkeep and Overheads		
Rent and Service Charges	989,850	985,469
Repairs and Maintenance	52,773	108,882
Security	293,202	289,789
Cleaning	40,601	44,049
Light and Heat	123,159	128,122
Premises Expenses	36,005	47,778
	<u>1,535,590</u>	<u>1,604,089</u>

	2014 €	2013 €
5 General Expenses		
Telephone	51,484	52,355
Bank charges	-	30
IT Expenses	437,104	377,153
Canteen	452	893
Print, Post and Stationery	47,884	69,371
Publication Expenses	10,473	13,339
Library and Reference Materials	39,511	47,179
Motor Expenses	25,087	17,842
Office Equipment	4,846	3,209
Protective Clothing and Accessories	10,134	507
Conference and Seminar Costs	2,935	4,714
General Meeting Expenses	5,687	5,587
Subscriptions	5,525	6,616
General Office Expenses	1,319	2,203
	<u>642,441</u>	<u>600,998</u>

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

	2014 €	2013 €
10 Capital Account		
At 01 January	2,562,049	3,115,940
<u>Transfer (to)/ from Income and Expenditure Account</u>		
Funding of Fixed Assets	62,773	59,626
Amortisation in line with asset depreciation policy	<u>(612,029)</u>	<u>(613,517)</u>
Transferred to Income and Expenditure Account	(549,256)	(553,891)
Balance at 31 December	<u>2,012,793</u>	<u>2,562,049</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 31st March 2015.