



**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2015**

## GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

### CONTENTS

	<b>Page</b>
General Information	3
Certificate of the Comptroller and Auditor General	4
Statement of Responsibility of the Garda Síochána Ombudsman Commission	5
Statement on Internal Financial Control	6-7
Statement of Income and Expenditure and Retained Revenue Reserves	8
Statement of Financial Position	9
Statement of Cash Flows	10
Notes to the Financial Statements	11-20

## 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:	<a href="http://www.gardaombudsman.ie">www.gardaombudsman.ie</a>
Email:	<a href="mailto:info@qsoc.ie">info@qsoc.ie</a>
Auditors:	Office of the Comptroller and Auditor General 3A Mayor Street Upper Dublin 1

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



## 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 2015 under the Garda Síochána Act 2005. The financial statements comprise the statement of income and expenditure and retained revenue reserves, the statement of financial position, the statement of cash flows and the related notes. The financial statements have been prepared in the form prescribed under Section 77 of the Act, and in accordance with generally accepted accounting practice.

#### 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 and for ensuring the regularity of transactions.

#### Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and to 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:

- give a true and fair view of the assets, liabilities and financial position of the Commission as at 31 December 2015 and of its income and expenditure for 2015; and
- have been properly prepared in accordance with generally accepted accounting practice.

In my opinion, the accounting records of the Commission were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

#### 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 if I find

- 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
- 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*

**Patricia Sheehan**  
For and on behalf of the  
Comptroller and Auditor General

30 September 2016

## 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 adequate 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.

Mary Ellen Ring  
Commissioner

Ms. Justice Mary Ellen Ring

Date: 23<sup>rd</sup> September 2016

## 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.

#### 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.

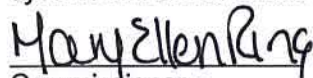
#### Control Mechanism

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 2015.



Commissioner

Ms. Justice Mary Ellen Ring

Date: 23<sup>rd</sup> September 2016



GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES  
FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	2015 €	2014 Restated €
<b>Income</b>			
Oireachtas Grants	3	8,647,841	8,306,693
Transferred from Capital Account	12	223,202	549,256
Total Income		<u>8,871,043</u>	<u>8,855,949</u>
<b>Expenditure</b>			
Staff Costs	4	5,047,386	5,400,688
Upkeep and Overheads	6	1,554,516	1,535,590
General Expenses	7	817,985	642,441
Professional Fees	8	852,661	784,425
Research Expenses		9,840	-
Depreciation	9	590,970	612,029
Total Expenditure		<u>8,873,358</u>	<u>8,975,173</u>
<b>Deficit for the year</b>		(2,315)	(119,224)
Balance at 1 January		(218,059)	(98,835)
Balance at 31 December		<u>(220,374)</u>	<u>(218,059)</u>

All income and expenditure for the year relates to continuing activities at the reporting date. The Statement of Income and Expenditure and Retained Revenue Reserves includes all gains and losses recognised in the year.

The Statement of Cash Flows and Notes 1 to 16 form part of these financial statements.

*Mary Ellen Ring*  
Commissioner  
Ms. Justice Mary Ellen Ring

Date: *23<sup>rd</sup> September 2016*

*Ms. Justice Mary Ellen Ring*

*Ms. Justice Mary Ellen Ring*

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION**

**STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2015**

	Notes	2015 €	2014 Restated €
<b><u>Fixed Assets</u></b>			
Property, plant and equipment	9	1,789,591	2,012,793
<b><u>Current Assets</u></b>			
Receivables	10	304,475	322,085
Cash and cash equivalents		400	400
		<u>304,875</u>	<u>322,485</u>
<b><u>Current Liabilities (Amount falling due within one year)</u></b>			
Payables	11	<u>525,249</u>	<u>540,544</u>
Net Current Liabilities		(220,374)	(218,059)
Net Assets		<u>1,569,217</u>	<u>1,794,734</u>
<b><u>Representing</u></b>			
Retained Revenue Reserves		(220,374)	(218,059)
Capital Account	12	<u>1,789,591</u>	<u>2,012,793</u>
		<u>1,569,217</u>	<u>1,794,734</u>

The Statement of Cash Flows and Notes 1 to 16 form part of these financial statements.

*Mary Ellen Ring*  
 Commissioner  
 Ms. Justice Mary Ellen Ring

Date: *23<sup>rd</sup> September 2016*

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2015**

	Notes	2015 €	2014 €
<b>Net Cash Flows from Operating Activities</b>			
(Deficit) for the year		(2,315)	(119,224)
Transfer (to) Capital Account		(223,202)	(549,256)
Depreciation charge		590,970	612,029
Decrease in Receivables		17,610	74,842
(Decrease) / Increase in Payables		(15,295)	44,382
<b>Net Cash Inflow from Operating Activities</b>		<u>367,768</u>	<u>62,773</u>
<b>Cash Flows From Investing Activities</b>			
Payments to acquire property, plant and equipment	9	367,768	62,773
<b>Increase / (decrease) in cash and cash equivalents</b>		<u>-</u>	<u>-</u>
Cash and cash equivalents at the beginning of year		400	400
Cash and cash equivalents at the end of the year		<u>400</u>	<u>400</u>

*[Handwritten signature]*

*[Handwritten signature]*