



Garda
Ombudsman
INQUIRY INDEPENDENCE IMPARTIALITY

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2020**

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

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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 Mr. Hugh Hume (Appointed 02/02/2021) Ms. Emily Logan (Appointed 02/02/2021) Mr. Kieran FitzGerald (Term of Office Expired 11/12/2020) Mr. Patrick Sullivan (Term of Office Expired 11/12/2020)
Senior Executive	Mr. Darren Wright – Director of Operations Ms. Aileen Healy – Director of Administration
Telephone Number:	01 871 6676 1890 600 800
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Website:	www.gardaombudsman.ie
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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)

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

GOVERNANCE STATEMENT AND COMMISSION MEMBERS' REPORT

Governance

The Garda Síochána Ombudsman Commission was established under the Garda Síochána Act 2005. The functions of the Commission are set out in Section 67 of this Act. The Ombudsman Commission is responsible for the governance, control and direction of the Garda Síochána Ombudsman Commission and is accountable to the Minister for Justice. It performs these obligations by setting and monitoring the achievement of strategic objectives and targets and taking decisions on all key strategic business issues.

Commission Responsibilities

The work and responsibilities of the Commission are set out in Section 67 of the Garda Síochána Act 2005.

Section 77 of the Garda Síochána Act 2005 requires the Commission of the Garda Síochána Ombudsman Commission to keep, in such form as may be approved by the Minister for Department of Justice with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it.

In preparing these Financial Statements, the Commission is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that it will continue in operation, and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements.

The Commission is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the Financial Statements comply with Section 77 of the Garda Síochána Act 2005. The maintenance and integrity of the corporate and financial information on the Garda Síochána Ombudsman Commission's website is the responsibility of the Commission.

The Commission is responsible for approving the annual plan and budget. An evaluation of the performance of the Garda Síochána Ombudsman Commission by reference to the annual plan and budget was carried out in 2020.

The Commission is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

GOVERNANCE STATEMENT AND COMMISSION MEMBERS' REPORT

The Commission considers that the Financial Statements of the Garda Síochána Ombudsman Commission give a true and fair view of the financial performance and the financial position of the Garda Síochána Ombudsman Commission at 31 December 2020.

Commission Structure

In 2020, the Commission consists of a Chairperson, and two Commissioners, all of whom are appointed by the President of Ireland. The table below details the appointment period for current members:

Commission Member	Role	Date Appointed	Period of appointment	Term Ended
Mary Ellen Ring	Chairperson	12/12/2016	5 Years	n/a
Kieran FitzGerald	Commissioner	12/12/2016	4 Years	11/12/2020
Patrick Sullivan	Commissioner	02/07/2018	2.5 Years	11/12/2020
Hugh Hume	Commissioner	02/02/2021	3.5 years*	n/a
Emily Logan	Commissioner	02/02/2021	3.5 years*	n/a

* Appointment commenced with effect from 02/02/2021 and will terminate not later than 01/08/2024 or such shorter term as may result from the enactment of legislation providing for the restructuring of the Ombudsman Commission.

The Commission met formally 11 times during 2020.

The Commission conducted a Self-Assessment Effectiveness and Evaluation Review in respect of 2020.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Commission and Committee meetings for 2020 is set out below including the fees and expenses received by each member:

	Commission	Fees 2020 €	Expenses for meetings 2020 €
Mary Ellen Ring	11/11	-	-
Kieran Fitzgerald	10/11	-	-
Patrick Sullivan	11/11	-	1,176
		-	1,176

The Commissioners are not entitled to a separate fee but are paid a salary for their role.

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

GOVERNANCE STATEMENT AND COMMISSION MEMBERS' REPORT

Key Personnel Changes

Commission Members Kieran Fitzgerald and Patrick Sullivan term expired on 11/12/2020. Hugh Hume and Emily Logan were appointed as Commission Members in February 2021. Aileen Healy was appointed Director of Administration on 24/07/2020.

Disclosures Required by Code of Practice for the Governance of State Bodies (2016)

The Commission is responsible for ensuring that the Garda Síochána Ombudsman Commission has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code:

Employee Short-Term Benefits

Range of total employee benefits		Number of Employees	
From	To	2020	2019
€60,000	- €69,999	21	16
€70,000	- €79,999	14	9
€80,000	- €89,999	4	3
€90,000	- €99,999	3	3
€100,000	- €109,999	2	2
€110,000	- €119,999	-	-
€120,000	- €129,999	-	-
€130,000	- €139,999	-	1
€140,000	- €149,999	3	2

* Justice Mary Ellen Ring is not included in the table above

Note: For the purposes of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, overtime allowances and other payments made on behalf of the employee, but exclude employer's PRSI.

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

GOVERNANCE STATEMENT AND COMMISSION MEMBERS' REPORT

Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.

	2020	2019
	€	€
Legal advice	47,976	52,399
Public relations/marketing	-	-
Business improvement	-	26,507
Other	10,263	26,092
Total consultancy costs	58,239	104,998
Consultancy costs capitalised	-	-
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	58,239	104,998
Total	58,239	104,998

Legal Costs and Settlements

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to legal costs, settlements and conciliation and arbitration proceedings relating to contracts with third parties. This does not include expenditure incurred in relation to general legal advice received by the Garda Síochána Ombudsman Commission which is disclosed in Consultancy costs above.

	2020	2019
	€	€
Legal fees - legal proceedings	31,176	26,227
Conciliation and arbitration payments	-	-
Settlements	-	-
Total	31,176	26,227

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2020	2019
	€	€
Domestic		
- Commission*	39	1,458
- Employees	84,413	121,411
International		
- Commission*	1,137	746
- Employees	18,695	30,979
Total	104,284	154,594

* includes travel and subsistence of €1,176 paid directly to Commission members in 2020 (2019: €2,204).

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

GOVERNANCE STATEMENT AND COMMISSION MEMBERS' REPORT

Hospitality Expenditure

The Statement of Income and Expenditure and Retained Revenue Reserves includes the following hospitality expenditure:

	2020	2019
	€	€
Staff hospitality	1,318	4,010
Client hospitality	-	-
Total	<u>1,318</u>	<u>4,010</u>

Statement of Compliance

The Garda Síochána Ombudsman Commission (GSOC) has complied with the requirements of the Code of Practice for the Governance of State Bodies, as published by the Department of Public Expenditure and Reform in August 2016, with the following exceptions, as agreed with the Department of Justice and documented in the Corporate Governance Assurance Agreement with the Department:

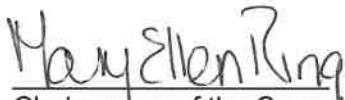
1. In recognition of GSOC's particular circumstances and statutory independence, this Corporate Governance Assurance Agreement has been agreed between both parties as satisfying the requirements of an Oversight Agreement as prescribed in the 2016 Code of Practice for the Governance of State Bodies. This agreement sets out the broad corporate governance framework within which GSOC will operate and defines key roles and responsibilities which underpin the relationship between GSOC and the Department of Justice (DoJ).
2. Section 1.24 and section 4.8 of the Code advises that the role of the Chairperson and the Chief Executive Officer should not be combined. GSOC, in its current structure, does not have a Chief Executive Officer. The Ombudsman Commission is set up and its membership, composition, terms and conditions defined by statute.
3. Section 3.4 of the Code in relation to Circular 12/10: Protocol for Civil Servants Nominated to Boards of Non-commercial State Bodies does not apply to GSOC. The process of appointments to the Ombudsman Commission is provided for under the Act and there is a reporting relationship between GSOC and the Department regarding risk, internal controls and operational matters as outlined in this Assurance Agreement.
4. Section 3.10 of the Code outlines that the Secretary of the Board is responsible for the induction of new Board members. In GSOC, the Director of Administration is responsible for the formal induction of new Commission and Senior Management Team members and organising mentoring and training where required.
5. Section 4.1 outlines compliance with the Guidelines on Appointments to State Boards regarding terms of appointment and diversity. These guidelines do not apply to GSOC as the terms and conditions and gender composition of the Ombudsman Commission are outlined in sections 65 and 66 of the Act.

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

GOVERNANCE STATEMENT AND COMMISSION MEMBERS' REPORT

6. Sections 7.2 and 7.7 of the Code refer to a State Body having a properly constituted Internal Audit Unit and an Audit and Risk Committee. Having regard to the size of the Ombudsman Commission, it is not deemed feasible for it to have its own Internal Audit function. Arrangements have been put in place to avail of the Internal Audit Service of the Department of Justice, which reports to the Department's Audit and Risk Committee. The Department's Internal Audit Unit undertakes audits of the Garda Síochána Ombudsman Commission, reports of which are provided to the Commission and which are presented to and discussed by the Department's Audit and Risk Committee annually. In February 2021, the Commission decided to establish its own Audit and Risk Committee to oversee the management of risk and internal controls in the organisation and to advise the Commission in relation to matters of audit, governance and risk.

7. Section 8.27 of the 2016 Code outlines that Ministerial approval is required for any action which would extend or change the State body's remit. GSOC's remit is decided by Government and set out in legislation. GSOC is, therefore, not in a position to extend its functions or to diversify in any way. It is extremely important that GSOC operates within its statutory remit, as to do otherwise would jeopardise its operations and run counter to its role and purpose. Similarly, GSOC is not involved in acquisitions. While its functions are labour intensive and require considerable skill and expertise, it requires a limited range of equipment to fully discharge its remit.



Chairperson of the Commission
Ms. Justice Mary Ellen Ring

Date: 28th October 2021

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

STATEMENT ON INTERNAL CONTROL

Responsibility for system of Internal Control

On behalf of the Garda Síochána Ombudsman Commission, I hereby acknowledge our responsibility for ensuring that an effective system of internal controls is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

Purpose of the system of Internal Control

The system of internal control can only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors 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.

Internal Control Environment

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

- ❖ Internal reporting relationships are clearly assigned;
- ❖ Management responsibilities are clearly assigned and communicated between the Director of Administration, Corporate Services and the Finance Team;
- ❖ Decisions on expenditure rest with line managers and the members of the Commission in line with approved expenditure thresholds;
- ❖ The Department of Justice provide an agency payment service for the Garda Síochána Ombudsman Commission. Payroll Shared Service Centre processed payroll and travel and subsistence during the accounting year. The Department of Justice also provide internal audit, fixed asset register maintenance, purchase ordering and tax filing services to the Garda Síochána Ombudsman Commission. In order to ensure appropriate controls are in place, the Garda Síochána Ombudsman Commission uses the services of an external contractor to undertake regular reviews of controls. This process complements the audits undertaken by the Department of Justice internal audit unit;
- ❖ The Garda Síochána Ombudsman Commission has in place robust financial procedures and in addition engaged the services of an external accounting firm to prepare its financial accounts;
- ❖ GSOC has systems in place for the monitoring of risk and, in so far as possible having regard to the operating environment, dealing with the risks that have presented throughout 2020. and
- ❖ The Garda Síochána Ombudsman Commission met formally to discharge its governance responsibilities on 11 occasions in 2020.

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

STATEMENT ON INTERNAL CONTROL

Impact of COVID-19 pandemic to the Control Environment

The onset of the COVID-19 pandemic in early 2020, and the resulting public health advice and safety measures, rapidly and fundamentally changed the working practices of GSOC with remote and virtual working becoming the norm for most GSOC staff.

GSOC has monitored the developments closely, looking to mitigate the risks that may affect the GSOC's business operations, staff and stakeholders. Actions taken by the Commission includes: -

- ❖ Initiation of GSOC's Business as Usual (BAU) model and transition of such of its business operations as can be undertaken remotely bearing in mind the nature of GSOC's business as an essential service.
- ❖ Continual assessment of significant risks pertaining to the COVID-19 pandemic and the agility of GSOC to respond effectively.
- ❖ Ensuring robust segregation of duties remains and adequate cover is in place should specific approving authorities be unavailable.
- ❖ Ensuring all existing data protection and records management policies and procedures continue to apply in the remote working environment and are monitored and reported on as normal.
- ❖ Ensuring that staff members access GSOC's network using GSOC's approved ICT equipment and that all staff members working remotely have been equipped with the necessary ICT equipment.
- ❖ Assessing potential for weaknesses in internal controls resulting from COVID-19 and measures to monitor and update internal controls where necessary.

Risk and Control Framework

The Commission has established processes to identify and evaluate business and financial risks by putting a Risk Register and Risk management policies in place to: :

- ❖ Identify the nature and extent of financial and operational risks;
- ❖ Assess the potential of risks occurring;
- ❖ Evaluate and assess capacity to manage the risks that do occur;
- ❖ Examine risks in the context of strategic goals;
- ❖ Put actions in place to mitigate risks; and
- ❖ Regularly report on risks.

The Garda Síochána Ombudsman Commission has a Risk Management system in place which includes a Chief Risk Officer with overall responsibility for risk management, supported by a Risk Management Monitoring Group which has responsibility for ensuring cross organisational participation and buy-in to the risk management process and providing oversight to the management of risk by Business Units, to 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. The Risk Management Monitoring Group met 5 times in 2020 to review risk and update GSOC's Risk Register.

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

STATEMENT ON INTERNAL CONTROL

GSOC's risk register identifies specific risks, details the controls and actions needed to mitigate those risks and assigns responsibility for the mitigation and operation of controls to key staff. Every month, the Ombudsman Commission reviews material risk incidents and notes or approves actions taken by staff to mitigate or manage the identified risks to a tolerable level.

GSOC has a risk management process in place which includes:

- ❖ A Chief Risk Officer who has overall responsibility for overseeing the management of risk and keeping the Commission informed of high level risks and their mitigation;
- ❖ A Risk Management Policy which sets out the processes in place for the identification, assessment, management and mitigation of risks in the organisation;
- ❖ A Risk register which contains details of risks and their mitigation and which is kept up to date on an ongoing basis; and
- ❖ A Risk Management Group which meets throughout the year to support the Chief Risk Officer in the identification, assessment and management of risks.

Risk is a formal agenda item for the monthly Commissioner meetings, at which a report on risk management is provided for the Commission's consideration. Risk management is also a standing agenda item for Senior Management team meetings.

Having regard to the size of the Ombudsman Commission, it is not deemed feasible for it to have its own Internal Audit function. Arrangements have been put in place to avail of the Internal Audit Service of the Department of Justice, which reports to the Department's Audit and Risk Committee. The Department's Internal Audit Unit undertakes audits of the Garda Síochána Ombudsman Commission, reports of which are provided to the Commission and which are presented to and discussed by the Department's Audit and Risk Committee annually.

The Department of Justice's Audit and Risk Committee remit included the Garda Síochána Ombudsman Commission throughout 2020.

A review of internal controls which was planned to be undertaken in March 2020 was not commenced until late March due to Covid-19 and the need to make arrangements for the review to be carried out by an external contractor.

The review of internal controls carried out by our external contractor was completed in June 2021. Arrangements are in place with the Internal Audit Unit of The Department of Justice to conduct the review of GSOC's internal controls for 2021 in line with the timeframe outlined in the code.

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

STATEMENT ON INTERNAL CONTROL

Monitoring and Review

The system of internal control is based a framework of controls which include management of information, administrative procedures and a system of delegation and accountability. In particular, this involves

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

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.

Internal control Issues

No weaknesses in internal control were identified in relation to 2020 that require disclosure in the financial statements.

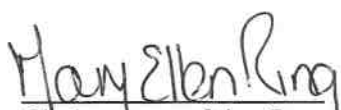
Compliance with Public Spending Code

The Garda Síochána Ombudsman Commission has procedures in place to ensure compliance with current procurement rules and guidelines as set out by the Office of Government Procurement. During 2020, the Garda Síochána Ombudsman Commission complied with those procedures with the exception of goods and services supplied to the value of €14,034 in respect of licensing to accommodate a specific investigation that was sensitive in nature and required the use of a separate system.

Approval by the Commission

The Statement on System of Internal controls has been reviewed by the Commission to ensure it accurately reflects the control system in operation during the reporting period.

The Commission is reasonably assured that the systems of Internal Control instituted and implemented in the Garda Síochána Ombudsman Commission for the financial year ended 31st December 2020 were effective.



Chairperson of the Commission

Ms. Justice Mary Ellen Ring

Date: 28th October 2021

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

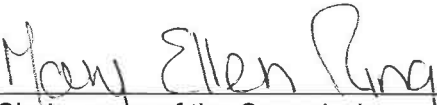
**STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES FOR
THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 €	2019 €
Income			
Oireachtas Grants	2	11,123,964	10,652,954
Transferred from / (to) Capital Account	10	169,104	(44,872)
Total Income		<u>11,293,068</u>	<u>10,608,082</u>
Expenditure			
Staff Costs	3	7,837,124	7,236,096
Upkeep and Overheads	4	1,697,393	1,696,806
General Expenses	5	1,401,899	1,007,211
Professional Fees	6	210,675	250,230
Depreciation	7	283,310	309,116
Total Expenditure		<u>11,430,401</u>	<u>10,499,459</u>
(Deficit) / Surplus for the year		(137,333)	108,623
Balance at 1 January		13,837	(94,786)
Balance at 31 December		<u>(123,496)</u>	<u>13,837</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 15 form part of these Financial Statements.


 Chairperson of the Commission
 Ms. Justice Mary Ellen Ring

Date: 28th October 2021

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2020

	Notes	2020 €	2019 €
<u>Fixed Assets</u>			
Property, plant and equipment	7	1,177,763	1,346,867
<u>Current Assets</u>			
Receivables	8	451,724	513,747
Cash and cash equivalents		500	500
		452,224	514,247
<u>Current Liabilities (Amount falling due within one year)</u>			
Payables	9	575,720	500,410
Net Current (Liabilities) / Assets		(123,496)	13,837
Net Assets		1,054,266	1,360,704
<u>Representing</u>			
Retained Revenue Reserves		(123,496)	13,837
Capital Account	10	1,177,763	1,346,867
		1,054,266	1,360,704

The Statement of Cash Flows and Notes 1 to 15 form part of these Financial Statements.

Mary Ellen Ring
 Chairperson of the Commission
 Ms. Justice Mary Ellen Ring

Date: *28th October 2021*

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 €	2019 €
Net Cash Flows from Operating Activities			
(Deficit) / Surplus for the year		(137,333)	108,623
Transfer (from) / to Capital Account		(169,104)	44,872
Depreciation charge		283,310	309,116
Loss on disposal of fixed assets		536	245
Decrease / (Increase) in Receivables		62,023	(147,456)
Increase in Payables		75,310	38,833
Net Cash Flows from Operating Activities		<u>114,742</u>	<u>354,233</u>
 Cash Flows From Investing Activities			
Payments to acquire property, plant and equipment	7	<u>(114,742)</u>	<u>(354,233)</u>
Net Cashflows from Investing Activities		<u>(114,742)</u>	<u>(354,233)</u>
 Increase / (decrease) in cash and cash equivalents		<u>-</u>	<u>-</u>
 Cash and cash equivalents at the beginning of year		500	500
Cash and cash equivalents at the end of the year		<u>500</u>	<u>500</u>

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. Accounting policies

The basis of accounting and significant accounting policies adopted by the Garda Síochána Ombudsman Commission are set out below. They have been applied consistently throughout the year and for the preceding year.

a. General Information

The Garda Síochána Ombudsman Commission was set up under the Garda Síochána Act 2005, with a head office at 150 Upper Abbey Street, Dublin 1. Their primary function is to deal with matters involving possible misconduct by members of the Garda Síochána, in an efficient, effective and fair manner.

b. Statement of Compliance

The Financial Statements of the Garda Síochána Ombudsman Commission for the year ended 31 December 2020 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC), as promulgated by Chartered Accountants Ireland.

c. Basis of Preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council, except as indicated in Oireachtas Grants below. The Financial Statements are in the form approved by the Minister for Justice and Equality with the concurrence of the Minister for Public Expenditure and Reform. The Financial Statements are prepared in Euro which is the functional currency of the Commission.

d. Oireachtas Grants

Income recognised in the Financial Statements under Grants represents funding provided to the Commission through the Vote of the Department of Justice. 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.

e. Property, Plant and Equipment

Property, plant and equipment are stated at their historical cost less accumulated depreciation. Depreciation is charged to the Statement of Income and Expenditure and Retained Revenue Reserves on a straight-line basis, at the rates set out below, so as to write off the assets, adjusted for residual value, over their expected useful lives as follows: -

Improvements on Leasehold buildings	Over lease term of 25 years
Furniture and Fittings	10%
Office Equipment	20%
IT Equipment	20%
Motor Vehicles	20%

Assets are charge a full year depreciation charge in the year of acquisition. The residual value and useful lives of fixed assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

f. Capital Account

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

g. Cash and Cash Equivalents

Cash consists of cash on hand and demand deposits.

h. Foreign Currencies

Transactions denominated in foreign currencies are translated into euro and recorded at the rate of exchange ruling at the dates of transactions. Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange ruling at the reporting date or at forward purchase contract rates where such contracts exist.

i. Retirement Benefits

The Employees of the Garda Síochána Ombudsman Commission pension entitlements are covered by:

- a) A defined benefit schemes which is unfunded and is administered by the Department of Public Expenditure and Reform, or
- b) The Single Public Service Pension Scheme which commenced with effect from 1 January 2013. All new members of staff joining the organisation on or after that date are members of this scheme.

Under section 71(3) of the Garda Síochána Act 2005 all officers of the Commission are Civil Servants, accordingly no charge arises in these Financial Statements for any liabilities which may arise in respect of their retirement benefits.

j. Operating Leases

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period.

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020	2019
	€	€
2 Oireachtas Grants		
Department of Justice	11,123,964	10,652,954

The Garda Síochána Ombudsman Commission is funded from the Vote of the Department of Justice (Vote 24) through subhead A.4.

	2020	2019
	€	€
3 Staff Costs and Employee Information		
Wages and Salaries	7,217,238	6,537,460
Travel and Subsistence	104,284	154,594
Flexibility Allowance	420,978	415,548
Staff Training and CPD	94,624	128,494
Total Staff Cost	7,837,124	7,236,096

Additional Superannuation Contributions (ASC) were deducted in line with statutory requirements. €210,605 of ASC have been deducted in 2020 (2019: €223,177) and retained by the Department of Justice.

3 (a) Employee Numbers	2020	2019
The average number of employees during the year was made up as follows:		
Commissioners	3	3
Directors	1	1
Operations	91	91
Administration	32	30
Total	127	125

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3 (b) Staff Costs and Employee Information

Employee benefits breakdown:

Range of total employee benefits		Number of Employees	
From	To	2020	2019
€60,000	- €69,999	21	16
€70,000	- €79,999	14	9
€80,000	- €89,999	4	3
€90,000	- €99,999	3	3
€100,000	- €109,999	2	2
€110,000	- €119,999	-	-
€120,000	- €129,999	-	-
€130,000	- €139,999	-	1
€140,000	- €149,999	3	2

* Justice Mary Ellen Ring is not included in the table above

Note: For the purposes of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, overtime allowances and other payments made on behalf of the employee but exclude employer's PRSI.

3 (c) Termination Benefits

No termination benefits were paid during the year.

3 (d) Remuneration of Chairperson and Other Commissioners

The remuneration in 2020 of the Chairperson and Commissioners are as follows:

	2020	2019
	Salary €	Salary €
Ms. Justice Mary Ellen Ring (re-appointed 12/12/2016)	-	-
Mr. Kieran FitzGerald (term ended 11/12/2020)	149,454	148,620
Mr. Patrick Sullivan (term ended 11/12/2020)	143,946	139,845

The Commissioners did not receive any performance related payments or any other benefit in kind during the year. The above charge for wages and salaries does not include the salary of €215,530 (2019: €210,724) paid to one of the Commissioners, Justice Mary Ellen Ring, whose salary for administrative convenience was borne by the Central Fund.

Commissioner Kieran FitzGerald is a member of the civil service pension scheme and will be entitled to a pension at Assistant Principal Officer level. Ms. Justice Mary Ellen Ring opted not to join the Spouse and Children's Pension Scheme. Commissioner Patrick Sullivan is deemed to be a member of the Single Public Service Pension Scheme (as defined in the Public Service Pensions (Single Scheme and other Provisions) Act 2012).

In 2020, Chairperson Justice Mary Ellen Ring incurred travel expenses of €0 (2019: €0). Commissioners Kieran FitzGerald and Patrick Sullivan incurred travel expenses of €0 (2019: €696), and €1,176 (2019: €1,508) respectively.

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	2020	2019
	€	€
4 Upkeep and Overheads		
Rent and Service Charges	1,109,678	1,097,498
Repairs and Maintenance	136,561	175,302
Security	298,413	297,760
Cleaning	35,042	41,734
Light and Heat	115,574	80,527
Premises Expenses	2,125	3,985
	<u>1,697,393</u>	<u>1,696,806</u>

	2020	2019
	€	€
5 General Expenses		
Telephone	47,730	53,079
IT Expenses	1,157,471	593,193
Canteen	828	1,238
Print, Post and Stationery	47,738	75,089
Publication Expenses	2,287	10,080
Library and Reference Materials	51,780	50,404
Motor Expenses	48,996	114,246
Office Equipment	3,853	44,795
Protective Clothing and Accessories	21,025	12,185
Conference and Seminar Costs	2,251	5,887
General Meeting Expenses	6,663	13,964
Subscriptions	10,149	5,956
Loss on disposal of Fixed Assets	536	245
General Office Expenses	592	26,850
	<u>1,401,899</u>	<u>1,007,211</u>

	2020	2019
	€	€
6 Professional Fees		
Legal	79,152	78,627
Investigation related costs	43,389	137,661
HR Administration and Compliance costs	24,438	222
Accounting	24,563	17,220
External Audit	16,500	16,500
Research Expenditure	22,632	-
	<u>210,675</u>	<u>250,230</u>

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7 Property, Plant and Equipment	Improvements on Leasehold Buildings	IT Equipment	Office Equipment	Furniture & Fittings	Motor Vehicles	Total
	€	€	€	€	€	€
Cost						
At 01 January 2020	1,419,803	2,973,819	238,934	4,852,624	385,050	9,870,230
Additions for the year	-	110,354	4,388	-	-	114,742
Disposals	-	(670)	(8,748)	-	-	(9,418)
At 31 December 2020	1,419,803	3,083,503	234,574	4,852,624	385,050	9,975,554
Accumulated Depreciation						
At 01 January 2020	738,296	2,754,432	214,726	4,562,599	253,311	8,523,363
Depreciation charge for the year	56,792	127,945	11,672	34,713	52,188	283,310
Disposals	-	(134)	(8,748)	-	-	(8,882)
At 31 December 2020	795,088	2,882,243	217,650	4,597,312	305,499	8,797,791
Net Book Value						
At 31 December 2020	624,715	201,260	16,924	255,312	79,551	1,177,763
At 31 December 2019	681,507	219,387	24,208	290,025	131,739	1,346,867

8 Receivables	2020	2019
	€	€
Prepayments	451,724	513,747
	451,724	513,747

All receivables are due within one year.

9 Payables	2020	2019
	€	€
Amounts falling due within one year:		
Accrued Expenses		
Pay	461,962	358,149
Non-Pay	113,758	142,261
	575,720	500,410

The terms of accruals are based on the underlying contracts.

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
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	2020 €	2019 €
10 Capital Account		
At 01 January	1,346,867	1,301,995
<u>Transfer from / (to) Statement of Income and Expenditure and Retained Revenue Reserves</u>		
Funding of Fixed Assets	114,742	354,233
Amount released on disposal of fixed assets	(536)	(245)
Amortisation in line with asset depreciation policy	<u>(283,310)</u>	<u>(309,116)</u>
Transferred from / (to) Statement of Income and Expenditure and Retained Revenue Reserves	(169,104)	44,872
Balance at 31 December	<u>1,177,763</u>	<u>1,346,867</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 €979,272 in respect of the premises and €39,875 in respect of tenants' car park spaces.

GSOC have an office in the Irish Prison Service in Longford. A 10 year lease has been signed on 24th of October 2018 to place the Cork team in an office located at Unit 4D, The Atrium, Blackpool Retail Park, Cork. The annual cost of the lease for 2020 is €75,875. This figure takes into account 2 months' rent free which will be received for 2019, 2020 and 2021. After this the annual rent cost will be €91,050.

Lease Commitments

At 31 December 2020 and at 31 December 2019 the Garda Síochána Ombudsman Commission had the following future minimum lease payments under non-cancellable leases:

	As at 31 December 2020 €	As at 31 December 2019 €
Payable within 1 year	1,110,197	1,110,197
Payable within 2 – 5 years	4,440,788	4,440,788
Payable after 5 years	<u>7,338,892</u>	<u>8,449,089</u>
	<u>12,889,877</u>	<u>14,000,074</u>

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12 Capital Commitments

There were no capital commitments at 31 December 2020.

13 Related Party Transactions/ Disclosure of Interests

Key management personnel in the Garda Síochána Ombudsman Commission consists of three Commissioners and two members of the Senior Executive. Total compensation paid to key management personnel by the Garda Síochána Ombudsman Commission amounted to €418,661 (2019: €430,694). Payments from the Central Fund amounted to €215,530 (2019: €210,724).

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.

14 Contingent Liability

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

15 Approval of Financial Statements

The Financial Statements were approved on

28th October 2021.

