



GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2021

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

CONTENTS

	Page
General Information	3
Certificate of the Comptroller and Auditor General	4
Governance Statement and Commission Members' Report	5-10
Statement on Internal Control	11-14
Statement of Income and Expenditure and Retained Revenue Reserves	15
Statement of Financial Position	16
Statement of Cash Flows	17
Notes to the Financial Statements	18-25

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

GENERAL INFORMATION

Head Office	Garda Síochána Ombudsman Commission 150 Upper Abbey Street Dublin 1
Commissioners	Mr. Justice Rory MacCabe – Chairperson from 18/01/2022 Ms. Justice Mary Ellen Ring – Chairperson to 12/12/2021 Mr. Hugh Hume (Appointed 02/02/2021) Ms. Emily Logan (Appointed 02/02/2021)
Senior Executive	Ms. Aileen Healy – Director of Administration Mr. Darren Wright – Director of Operations to 08/09/2021
Telephone Number:	01 871 6676 1890 600 800
Fax Number:	01 814 7025
Website:	www.gardaombudsman.ie
Email:	info@gsoc.ie
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 2021.

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 2021.

Commission Structure

In 2021, 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	12/12/2021
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 2021.

The Commission conducted a Self-Assessment Effectiveness and Evaluation Review in respect of 2021.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Commission and Committee meetings for 2021 is set out below including the fees and expenses received by each member:

	Commission	Fees 2021 €	Expenses for 2021 €
Mary Ellen Ring	10/11	-	-
Hugh Hume	10/11	-	719
Emily Logan	9/11	-	-
		-	719

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

Chairperson Ms Justice Mary Ellen Ring term expired on 12/12/2021. Chairperson, Mr Justice Rory MacCabe was appointed on 18/01/2022. Hugh Hume and Emily Logan were appointed as Commission Members in February 2021. Darren Wright term as Director of Operations ended on 08/09/2021.

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	2021	2020
€60,000	- €69,999	21	21
€70,000	- €79,999	16	14
€80,000	- €89,999	3	4
€90,000	- €99,999	5	3
€100,000	- €109,999	2	2
€110,000	- €119,999	1	-
€120,000	- €129,999	2	-
€130,000	- €139,999	-	-
€140,000	- €149,999	-	3
€150,000	- €159,999	1	-

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

** Salary band €150,000 - €159,999 includes an exceptional payment of arrears for a former employee.

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.

	2021 €	2020 €
Legal advice	45,253	47,976
Business improvement	21,008	-
Other	28,449	10,263
Total consultancy costs	94,710	58,239
Consultancy costs capitalised		-
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	94,710	58,239
Total	94,710	58,239

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.

	2021 €	2020 €
Legal fees - legal proceedings	220,299	31,176
Conciliation and arbitration payments	-	-
Settlements	-	-
Total	220,299	31,176

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2021 €	2020 €
Domestic		
- Commission*	719	39
- Employees	120,302	84,413
International		
- Commission*	-	1,137
- Employees	2,814	18,695
Total	123,835	104,284

* includes travel and subsistence of €719 paid directly to Commission members in 2021 (2020: €1,176).

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:

	2021 €	2020 €
Staff hospitality	1,551	1,318
Client hospitality	-	-
Total	<u>1,551</u>	<u>1,318</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 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

5. 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.
6. 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
Mr. Justice Rory MacCabe, S.C.

Date: 19th September 2022

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

STATEMENT ON INTERNAL CONTROL

Responsibility for system of Internal Control

The Garda Síochána Ombudsman Commission hereby acknowledges 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. The Commission is satisfied that the systems, which it 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;
- ❖ Shared service arrangements were availed of in relation to the provision of a number of financial management and related services to GSOC:
 - The Department of Justice provide an agency payment service for the Garda Síochána Ombudsman Commission.
 - Payroll Shared Service Centre, which is part of the National Shared Services Office, processed payroll and travel and subsistence claims.
 - The Department of Justice provided internal audit, fixed asset register maintenance, purchase ordering and tax filing services.
- ❖ When required, additional services are procured from external providers to supplement these services;
- ❖ Robust financial procedures and controls are in place and an external accounting firm is engaged to prepare GSOC's financial statements.
- ❖ 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 2021. and

The Garda Síochána Ombudsman Commission met formally to discharge its governance responsibilities on 11 occasions in 2021.

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

STATEMENT ON INTERNAL CONTROL

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 risk management process in place 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 mitigations.
- A Risk Management Policy which sets out the processes in place for the identification, assessment, management and mitigation of risks in the organisation; and
- A Risk Register which contains details of risks and their mitigation and which is kept up to date on an ongoing basis. This register identifies specific risks, details the controls and actions needed to mitigate those risks and assigns responsibility for the mitigation and operation of controls.
- Risk is a formal agenda item for the monthly Commissioner meetings and is a standing agenda item for SMT meetings.

The Department of Justice's Audit and Risk Committee remit included the Garda Síochána Ombudsman Commission throughout 2021. In 2021, the Commission decided to establish its own Audit and Risk Committee in 2022 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.

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.

In June 2021, GSOC appointed external consultants to conduct a high level audit of its IT service delivery model and make recommendations for a future model(s) that will meet the emerging needs of the organisation. The audit report, which was submitted to GSOC in early 2022, contained findings indicative of varying levels of risk for the organisation. GSOC commenced work immediately to address these findings and put in place measures to mitigate the risks identified. The action take to date includes the upgrading of legacy hardware devices and software solutions which was a key recommendation arising from the audit. Work is ongoing in GSOC to address all of the findings which resulted from the audit.

Incidents of Significant Control Failings

In 2021 acting in response to a general advisory alert from the National Cyber Security Centre (NCSC), a review of the relevant ICT systems conducted by GSOC identified a potential vulnerability associated with an attempted cyber-security incident. Working with the NCSC, a full examination was conducted of GSOC's systems. This examination found no breach or loss of GSOC information or data. The NCSC also concluded that GSOC identified, contained and resolved the incident by taking correct and appropriate mitigating actions in a timely and efficient manner.

GSOC takes the issue of security extremely seriously and has processes in place to promptly deal with incidents of this nature. Arising out of this incident, GSOC has acted on recommendations made by the NCSC to upgrade our systems for providing real time threat monitoring, detection and prevention measures.

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 2021, the Garda Síochána Ombudsman Commission complied with those procedures with the exception of goods and services supplied to the value of €14,638 in respect of licensing to accommodate a specific urgent investigation that was sensitive in nature and required the use of a separate system. In addition, an exception was also made for services to the value of €41,582 in respect of an urgent review of GSOC's ICT systems following a potential vulnerability associated with an attempted cyber-security incident.

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

STATEMENT ON INTERNAL CONTROL

COVID-19

The Ombudsman Commission was aware of the potential for weaknesses in internal controls resulting from COVID-19 in 2021 and has taken measures to monitor and update internal controls where necessary.

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.

A review of the internal controls in respect of 2021 was carried out by the Commission and was signed off by the Commission in February 2022.

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 2021 were effective.



Mr. Justice Rory MacCabe, S.C.
Chairperson of the Commission

Date: 19th September 2022

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 €	2020 €
Income			
Oireachtas Grants	2	11,602,061	11,123,964
Transferred from / (to) Capital Account	10	<u>169,696</u>	<u>169,104</u>
Total Income		<u>11,771,757</u>	<u>11,293,068</u>
Expenditure			
Staff Costs	3	8,110,073	7,837,124
Upkeep and Overheads	4	1,807,201	1,697,393
General Expenses	5	1,124,804	1,401,899
Professional Fees	6	417,327	210,675
Depreciation	7	<u>246,033</u>	<u>283,310</u>
Total Expenditure		<u>11,705,438</u>	<u>11,430,401</u>
Surplus / (Deficit) for the year		66,319	(137,333)
Balance at 1 January		(123,496)	13,837
Balance at 31 December		<u>(57,177)</u>	<u>(123,496)</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.



Mr. Justice Rory MacCabe, S.C.
Chairperson of the Commission

Date: 19th September 2022

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2021

	Notes	2021 €	2020 €
<u>Fixed Assets</u>			
Property, plant and equipment	7	1,008,067	1,177,763
<u>Current Assets</u>			
Receivables	8	485,277	451,724
Cash and cash equivalents		500	500
		<u>485,777</u>	<u>452,224</u>
<u>Current Liabilities (Amount falling due within one year)</u>			
Payables	9	<u>542,954</u>	<u>575,720</u>
Net Current (Liabilities) / Assets		(57,177)	(123,496)
Net Assets		<u>950,890</u>	<u>1,054,266</u>
<u>Representing</u>			
Retained Revenue Reserves		(57,177)	(123,496)
Capital Account	10	<u>1,008,067</u>	<u>1,177,763</u>
		<u>950,890</u>	<u>1,054,266</u>

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



Mr. Justice Rory MacCabe, S.C.
Chairperson of the Commission

Date: 19th September 2022

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 €	2020 €
Net Cash Flows from Operating Activities			
Surplus / (Deficit) for the year		66,319	(137,333)
Transfer (from) / to Capital Account		(169,696)	(169,104)
Depreciation charge		246,033	283,310
Loss on disposal of fixed assets		-	536
(Increase) / Decrease in Receivables		(33,553)	62,023
(Decrease) / Increase in Payables		(32,766)	75,310
Net Cash Flows from Operating Activities		<u>76,337</u>	<u>114,742</u>
 Cash Flows From Investing Activities			
Payments to acquire property, plant and equipment	7	<u>(76,337)</u>	<u>(114,742)</u>
Net Cashflows from Investing Activities		<u>(76,337)</u>	<u>(114,742)</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 2021**

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 2021 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 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 charged 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 2021**

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 scheme 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 2021

	2021	2020
	€	€
2 Oireachtas Grants		
Department of Justice	<u>11,602,061</u>	<u>11,123,964</u>

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

	2021	2020
	€	€
3 Staff Costs and Employee Information		
Wages and Salaries	7,348,112	7,217,238
Travel and Subsistence	123,835	104,284
Flexibility Allowance	452,842	420,978
Staff Training and CPD	185,284	94,624
Total Staff Cost	<u>8,110,073</u>	<u>7,837,124</u>

Additional Superannuation Contributions (ASC) were deducted in line with statutory requirements. €234,748 of ASC have been deducted in 2021 (2020: €210,605) and retained by the Department of Justice.

3 (a) Employee Numbers	2021	2020
The average number of employees during the year was made up as follows:		
Commissioners	3	3
Directors	2	1
Operations	87	91
Administration	33	32
Total	<u>125</u>	<u>127</u>

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

3 (b) Staff Costs and Employee Information

Employee benefits breakdown:

Range of total employee benefits		Number of Employees	
From	To	2021	2020
€60,000	- €69,999	21	21
€70,000	- €79,999	16	14
€80,000	- €89,999	3	4
€90,000	- €99,999	5	3
€100,000	- €109,999	2	2
€110,000	- €119,999	1	-
€120,000	- €129,999	2	-
€130,000	- €139,999	-	-
€140,000	- €149,999	-	3
€150,000	- €159,999	1	-

* Justice Mary Ellen Ring is not included in the table above. Amounts included in band €150,000 to €159,999 includes a once off payment of increment arrears to the employee concerned accruing over the period from 25/04/2018 to 08/09/2021.

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 2021 of the Chairperson and Commissioners are as follows:

	2021	2020
	Salary €	Salary €
Ms. Justice Mary Ellen Ring (Term Ended 12/12/2021)	-	-
Mr. Hugh Hume (Appointed 02/02/2021)	121,952	-
Ms. Emily Logan (Appointed 02/02/2021)	127,050	-
Mr. Kieran FitzGerald (term ended 11/12/2020)	-	149,454
Mr. Patrick Sullivan (term ended 11/12/2020)	-	143,946

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 €219,295 (2020: €215,530) paid to one of the Commissioners, Justice Mary Ellen Ring, whose salary for administrative convenience was borne by the Central Fund.

Ms. Justice Mary Ellen Ring opted not to join the Spouse and Children's Pension Scheme. Both Commissioner Emily Logan and Commissioner Hugh Hume are 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 2021, Chairperson Justice Mary Ellen Ring incurred travel expenses of €0 (2020: €0). Commissioner Hugh Hume incurred travel expenses of €719 (2020: €N/A).

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	€	€
4 Upkeep and Overheads		
Rent and Service Charges	1,098,723	1,109,678
Repairs and Maintenance	148,677	136,561
Security	364,291	298,413
Cleaning	46,061	35,042
Light and Heat	138,044	115,574
Premises Expenses	11,405	2,125
	<u>1,807,201</u>	<u>1,697,393</u>

	2021	2020
	€	€
5 General Expenses		
Telephone	93,858	47,730
IT Expenses	820,333	1,157,471
Canteen	434	828
Print, Post and Stationery	53,750	47,738
Publication Expenses	5,492	2,287
Library and Reference Materials	63,201	51,780
Motor Expenses	48,799	48,996
Office Equipment	3,062	3,853
Protective Clothing and Accessories	13,861	21,025
Conference and Seminar Costs	1,476	2,251
General Meeting Expenses	3,223	6,663
Subscriptions	14,429	10,149
Loss on disposal of Fixed Assets	-	536
General Office Expenses	2,886	592
	<u>1,124,804</u>	<u>1,401,899</u>

	2021	2020
	€	€
6 Professional Fees		
Legal	270,510	79,152
Investigation related costs	79,311	43,389
HR Administration and Compliance costs	22,559	24,438
Accounting	28,447	24,563
External Audit	16,500	16,500
Research Expenditure	-	22,632
	<u>417,327</u>	<u>210,675</u>

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

7 Property, Plant and Equipment	Improvements on Leasehold Buildings	IT Equipment	Office Equipment	Furniture & Fittings	Motor Vehicles	Total
	€	€	€	€	€	€
<u>Cost</u>						
At 01 January 2021	1,419,803	3,083,503	234,574	4,852,624	385,050	9,975,554
Additions for the year	-	76,337	-	-	-	76,337
Disposals	-	-	-	-	-	-
At 31 December 2021	1,419,803	3,159,840	234,574	4,852,624	385,050	10,051,891
<u>Accumulated Depreciation</u>						
At 01 January 2021	795,088	2,882,243	217,649	4,597,312	305,499	8,797,791
Depreciation charge for the year	56,792	100,951	10,622	33,593	44,075	246,033
Disposals	-	-	-	-	-	-
At 31 December 2021	851,880	2,983,194	228,271	4,630,905	349,574	9,043,824
<u>Net Book Value</u>						
At 31 December 2021	567,923	176,646	6,303	221,719	35,476	1,008,067
At 31 December 2020	624,715	201,260	16,925	255,312	79,551	1,177,763

	2021	2020
	€	€
8 Receivables		
Prepayments	485,277	451,724
	<u>485,277</u>	<u>451,724</u>

All receivables are due within one year.

	2021	2020
	€	€
9 Payables		
Amounts falling due within one year:		
Accrued Expenses		
Pay	440,462	461,962
Non-Pay	102,492	113,758
	<u>542,954</u>	<u>575,720</u>

The terms of accruals are based on the underlying contracts.

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 €	2020 €
10 Capital Account		
At 01 January	1,177,763	1,346,867
<u>Transfer from / (to) Statement of Income and Expenditure and Retained Revenue Reserves</u>		
Funding of Fixed Assets	76,337	114,742
Amount released on disposal of fixed assets	-	(536)
Amortisation in line with asset depreciation policy	<u>(246,033)</u>	<u>(283,310)</u>
Transferred from / (to) Statement of Income and Expenditure and Retained Revenue Reserves	(169,696)	(169,104)
Balance at 31 December	<u>1,008,067</u>	<u>1,177,763</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 2021 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 2021 and at 31 December 2020 the Garda Síochána Ombudsman Commission had the following future minimum lease payments under non-cancellable leases:

	As at 31 December 2021 €	As at 31 December 2020 €
Payable within 1 year	1,110,197	1,110,197
Payable within 2 – 5 years	4,396,643	4,440,788
Payable after 5 years	<u>6,283,876</u>	<u>7,338,892</u>
	<u>11,790,716</u>	<u>12,889,887</u>

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

12 Capital Commitments

There were no capital commitments at 31 December 2021.

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 €524,963 (2020: €418,661). Payments from the Central Fund amounted to €219,295 (2020: €215,530).

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 19th September 2022.