



Garda
Ombudsman
INQUIRY INDEPENDENCE IMPARTIALITY

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2023

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	Mr. Rory MacCabe – Chairperson Mr. Hugh Hume Ms. Emily Logan
Senior Executive	Ms. Aileen Healy – Director of Administration Peter Whelan – Director of Operations
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GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL



Ard Reachtair Cuntas agus Ciste
Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Garda Síochána Ombudsman Commission

Opinion on the financial statements

I have audited the financial statements of the Garda Síochána Ombudsman Commission for the year ended 31 December 2023 as required under the provisions of section 77 of 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, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Garda Síochána Ombudsman Commission at 31 December 2023 and of its income and expenditure for 2023 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Garda Síochána Ombudsman Commission and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

The Garda Síochána Ombudsman Commission has presented certain other information together with the financial statements. This comprises the governance statement and Commission members' report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Mary Henry

For and on behalf of the
Comptroller and Auditor General
27 June 2024

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL

Appendix to the report

Responsibilities of Commission members

As detailed in the governance statement and Commission members' report, the Commission members are responsible for:

- the preparation of annual financial statements in the form prescribed under section 77 of the Garda Síochána Act 2005;
- ensuring that the financial statements give a true and fair view in accordance with FRS102;
- ensuring the regularity of transactions;
- assessing whether the use of the going concern basis of accounting is appropriate; and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 77 of the Garda Síochána Act 2005 to audit the financial statements of the Garda Síochána Ombudsman Commission and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so:

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls;
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on Garda Síochána Ombudsman Commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause Garda Síochána Ombudsman Commission to cease to continue as a going concern;
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation;

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion:

- I have not received all the information and explanations I required for my audit; or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited; or
- the financial statements are not in agreement with the accounting records.

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

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 2023.

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 2023.

Commission Structure

In 2023, the Commission consisted of a Chairperson, and two Commissioners, all of whom were 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
Rory MacCabe	Chairperson	18/01/2022	3 years*	n/a
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 18/01/2022 and will terminate not later than 18/01/2025 or such shorter term as may result from the enactment of legislation providing for the restructuring of the Ombudsman Commission.

** 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 5 times during 2023.

The Commission conducted a Self-Assessment Effectiveness and Evaluation Review in respect of 2023.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Commission and Committee meetings for 2023 is set out below including the fees and expenses received by each member:

	Commission	Fees 2023 €	Expenses for 2023 €
Rory MacCabe	5/5	-	-
Hugh Hume	5/5	-	€1,641
Emily Logan	5/5	-	-
		-	-

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

Audit and Risk Committee

The Commission has established an 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. The Audit and Risk Committee met 5 times throughout the year. The committee is comprised of two independent members, one of which chairs the committee, and a member of the Commission. The members are: Mr. Paul Dempsey (Chair), Mr. James O'Boyle and Ms. Emily Logan.

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

GOVERNANCE STATEMENT AND COMMISSION MEMBERS' REPORT

Key Personnel Changes

There were no changes to key personnel during the year.

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	2023	2022
€60,000	- €69,999	38	18
€70,000	- €79,999	10	12
€80,000	- €89,999	8	9
€90,000	- €99,999	11	4
€100,000	- €109,999	3	4
€110,000	- €119,999	2	3
€120,000	- €129,999	1	1
€130,000	- €139,999	-	-
€140,000	- €149,999	1	-
€150,000	- €159,999	-	2
€160,000	- €169,999	2	-
€170,000	- €179,999	-	-
€180,000	- €189,999	-	-
€190,000	- €199,999	-	-
€200,000	- €209,999	-	-
€210,000	- €219,999	-	-
€220,000	- €229,999	-	-
€230,000	- €239,999	1	-

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.

	2023 €	2022 €
Legal advice	85,921	35,510
Organisational transformation	183,135	-
Other	-	5,384
Total consultancy costs	269,056	40,894
Consultancy costs capitalised		
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	269,056	40,894
Total	269,056	40,894

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.

	2023 €	2022 €
Legal fees - legal proceedings	141,168	99,328
Conciliation and arbitration payments	-	-
Settlements	-	-
Total	141,168	99,328

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2023 €	2022 €
Domestic		
- Commission*	82	1,947
- Employees	140,418	121,670
International		
- Commission*	1,559	1,297
- Employees	7,629	3,975
Total	149,688	128,889

* includes travel and subsistence of €1,641 paid directly to Commission members in 2023 (2022: €3,244).

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:

	2023	2022
	€	€
Staff hospitality	4,672	4,925
Client hospitality	-	-
Total	<u>4,672</u>	<u>4,925</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. 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. Rory MacCabe, S.C.

Date: 27/6/2024

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 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 2023.
- The Garda Síochána Ombudsman Commission met formally to discharge its governance responsibilities on 5 occasions in 2023.

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;
- 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; and
- Risk is a formal agenda item for the bi-monthly Commissioner meetings and is a standing agenda item for SMT meetings.

The Commission established 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. The Committee met 5 times throughout 2023. The committee is comprised of three members, one member of the commission and two of which are external independent members, one of which chairs the committee. One member of the committee has recent and relevant financial experience.

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.

Incidents of Significant Control Failings

In 2021 GSOC carried out a review of its ICT Service Delivery model. From this review four high level findings were identified, and recommendations made. Three of these findings have been addressed to date but one high level finding still remains. GSOC have started the process to address this remaining finding in Q3 of 2023 by procuring information security management services. In 2023 Internal Audit carried out a review of strategic and business planning and performance in GSOC. From this review two high level findings were identified and recommendations made. GSOC have started the process to address these recommendations in the context of its transition to Fiosrú. In 2023, GSOC notified the Data Protection Commission of 4 data breaches that were considered to be high risk.

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 2023, the Garda Síochána Ombudsman Commission complied with those procedures. However, costs amounting to €19,293 were incurred in 2023, relating to a non-compliant procurement of goods and services in 2017 in relation to software licenses to support a specific urgent and sensitive investigation. GSOC are in the process of procuring a new Case Management System to which will replace all CMS systems currently in use in the organisation.

Approval by the Commission

The Statement on the System of Internal controls has been reviewed by the Audit and Risk Committee in order to advise the Commission on the control system in operation during the reporting period. A review of internal controls was undertaken by Internal Audit and considered by the Audit and Risk Committee in March 2024. This has provided assurance to the Commission regarding the adequacy of the system of Internal control. 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 2023 were effective.



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

Date: 22/6/2024

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 €	2022 €
Income			
Oireachtas Grants	2	16,118,911	13,447,126
Transferred (to) / from Capital Account	10	141,137	(40,363)
Total Income		<u>16,260,048</u>	<u>13,406,763</u>
Expenditure			
Staff Costs	3	11,544,026	9,869,594
Upkeep and Overheads	4	2,123,993	1,786,755
General Expenses	5	1,776,200	1,297,749
Professional Fees	6	655,347	335,919
Depreciation	7	228,528	244,605
Total Expenditure		<u>16,328,094</u>	<u>13,534,622</u>
Surplus / (Deficit) for the year		(68,046)	(127,859)
Balance at 1 January		(185,036)	(57,177)
Balance at 31 December		<u>(253,082)</u>	<u>(185,036)</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.



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

Date: 22/6/2024

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2023

	Notes	2023 €	2022 €
<u>Fixed Assets</u>			
Property, plant and equipment	7	907,294	1,048,430
<u>Current Assets</u>			
Receivables	8	678,647	442,116
Cash and cash equivalents		500	500
		<u>679,147</u>	<u>442,616</u>
<u>Current Liabilities (Amount falling due within one year)</u>			
Payables	9	<u>932,229</u>	<u>627,652</u>
Net Current (Liabilities)		(253,082)	(185,036)
Net Assets		<u><u>654,212</u></u>	<u><u>863,394</u></u>
<u>Representing</u>			
Retained Revenue Reserves		(253,082)	(185,036)
Capital Account	10	<u>907,294</u>	<u>1,048,430</u>
		<u><u>654,212</u></u>	<u><u>863,394</u></u>

The Statement of Cash Flows and Notes 1 to 16 form part of these Financial Statements.



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

Date: 27/6/2024

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 €	2022 €
Net Cash Flows from Operating Activities			
Surplus / (deficit) for the year		(68,046)	(127,859)
Transfer to / (from) Capital Account		(141,137)	40,363
Depreciation charge		228,528	244,605
Loss on disposal of fixed assets		1,045	-
Decrease / (Increase) in Receivables		(236,531)	43,161
Increase / (Decrease) in Payables		304,577	84,698
Net Cash Flows from Operating Activities		<u>88,436</u>	<u>284,968</u>
Cash Flows From Investing Activities			
Payments to acquire property, plant and equipment	7	<u>(88,436)</u>	<u>(284,968)</u>
Net Cashflows from Investing Activities		<u>(88,436)</u>	<u>(284,968)</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 2023**

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 2023 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.

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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.

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	2023	2022
	€	€
2 Oireachtas Grants		
Department of Justice	16,118,911	13,447,126

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

	2023	2022
	€	€
3 Staff Costs and Employee Information		
Wages and Salaries	10,577,932	9,050,510
Travel and Subsistence	149,709	128,889
Flexibility Allowance	635,603	524,589
Staff Training and CPD	180,782	165,606
Total Staff Cost	11,544,026	9,869,594

Additional Superannuation Contributions (ASC) were deducted in line with statutory requirements. €316,380 of ASC have been deducted in 2023 (2022: €246,541) and retained by the Department of Justice.

3 (a) Employee Numbers	2023	2022
The average number of employees during the year was made up as follows:		
Commissioners	3	3
Directors	2	2
Operations	100	90
Administration	55	50
Total	160	145

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3 (b) Staff Costs and Employee Information

Employee benefits breakdown:

Range of total employee benefits		Number of Employees	
From	To	2023	2022
€60,000	- €69,999	38	18
€70,000	- €79,999	10	12
€80,000	- €89,999	8	9
€90,000	- €99,999	11	4
€100,000	- €109,999	3	4
€110,000	- €119,999	2	3
€120,000	- €129,999	1	1
€130,000	- €139,999	-	-
€140,000	- €149,999	1	-
€150,000	- €159,999	-	2
€160,000	- €169,999	2	-
€170,000	- €179,999	-	-
€180,000	- €189,999	-	-
€190,000	- €199,999	-	-
€200,000	- €209,999	-	-
€210,000	- €219,999	-	-
€220,000	- €229,999	-	-
€230,000	- €239,999	1	-

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 2023 of the Chairperson and Commissioners are as follows:

	2023	2022
	Salary €	Salary €
Mr. Rory MacCabe (Appointed 18/01/2022)	233,956	107,565
Mr. Hugh Hume	164,138	150,959
Ms. Emily Logan	167,294	154,882

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

Mr. Rory McCabe was deemed to be a member of the Judicial Superannuation 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).

Payments from the Central Fund amounted to €0 2023 (2022: €87,839).

In 2023, Chairperson Mr. Justice Rory MacCabe incurred travel expenses of €0 (2022: €0). Commissioner Emily Logan incurred travel expenses of €0 (2022: €0) Commissioner Hugh Hume incurred travel expenses of €1,641 (2022: €3,244).

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
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	2023	2022
	€	€
4 Upkeep and Overheads		
Rent and Service Charges	1,336,365	1,110,983
Repairs and Maintenance	221,324	140,763
Security	292,989	303,696
Cleaning	48,316	52,054
Light and Heat	224,999	177,915
Premises Expenses	-	1,344
	2,123,993	1,786,755

	2023	2022
	€	€
5 General Expenses		
Telephone	53,287	41,437
IT Expenses	1,321,597	979,834
Canteen	1,554	1,615
Print, Post and Stationery	95,750	64,034
Publication Expenses	14,387	3,738
Library and Reference Materials	83,030	68,383
Motor Expenses	54,418	52,479
Office Equipment	65,798	18,331
Protective Clothing and Accessories	17,022	16,229
Conference and Seminar Costs	34,444	5,173
General Meeting Expenses	17,877	15,725
Subscriptions	11,150	21,754
Marketing and General Expenses	140	394
General Office Expenses	4,701	8,623
Loss on disposal	1,045	-
	1,776,200	1,297,749

	2023	2022
	€	€
6 Professional Fees		
Legal	330,423	219,633
Investigation related costs	49,525	54,438
HR Administration and Compliance costs	212,427	26,733
Accounting and Internal Audit	44,772	18,115
External Audit	18,200	17,000
	655,347	335,919

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7 Property, Plant and Equipment	Improvements on Leasehold Buildings	IT Equipment	Office Equipment	Furniture & Fittings	Motor Vehicles	Total
	€	€	€	€	€	€
<u>Cost</u>						
At 01 January 2023	1,419,803	3,309,429	235,603	4,852,624	514,555	10,332,014
Additions for the year	-	88,436	-	-	-	88,436
Disposals	-	(22,028)	(2,902)	-	-	(24,930)
At 31 December 2023	1,419,803	3,375,837	232,701	4,852,624	514,555	10,395,520
<u>Accumulated Depreciation</u>						
At 01 January 2023	908,672	3,082,380	232,177	4,664,356	395,998	9,283,583
Depreciation charge for the year	56,792	95,500	1,932	33,450	40,854	228,528
Disposals	-	(20,983)	(2,902)	-	-	(23,885)
At 31 December 2023	965,464	3,156,897	231,207	4,697,806	436,852	9,488,226
<u>Net Book Value</u>						
At 31 December 2023	454,339	218,940	1,494	154,818	77,703	907,294
At 31 December 2022	511,131	227,049	3,426	188,267	118,557	1,048,430

8 Receivables	2023	2022
	€	€
Prepayments	678,647	442,116
	678,647	442,116

All receivables are due within one year.

9 Payables	2023	2022
	€	€
Amounts falling due within one year:		
Accrued Expenses		
Salary Accrual	345,886	81,110
Holiday Pay Accrual	459,785	470,466
Non-Pay	126,558	76,076
	932,229	627,652

The terms of accruals are based on the underlying contracts.

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
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	2023 €	2022 €
10 Capital Account		
At 01 January	1,048,430	1,008,067
<u>Transfer from / (to) Statement of Income and Expenditure and Retained Revenue Reserves</u>		
Funding of Fixed Assets	88,436	284,968
Amount released on disposal of fixed assets	(1,045)	-
Amortisation in line with asset depreciation policy	(228,528)	(244,605)
Transferred from / (to) Statement of Income and Expenditure and Retained Revenue Reserves	(141,137)	40,363
Balance at 31 December	<u>907,294</u>	<u>1,048,430</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 €1,097,460 in respect of the premises and €45,500 in respect of tenants' car park spaces.

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 2023 is €91,050. GSOC have an office in the Irish Prison Service in Longford which they occupy but has no lease commitments.

At 31 December 2023 and at 31 December 2022 the Garda Síochána Ombudsman Commission had the following future minimum lease payments under non-cancellable leases:

	As at 31 December 2023 €	As at 31 December 2022 €
Payable within 1 year	1,234,010	1,110,197
Payable within 2 – 5 years	4,847,749	4,352,497
Payable after 5 years	4,635,989	5,228,861
	<u>10,717,748</u>	<u>10,691,555</u>

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
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12 Capital Commitments

There were no capital commitments at 31 December 2023.

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 €844,949 (2022: €598,625). Payments from the Central Fund amounted to €0 (2022: €87,839).

The Garda Síochána Ombudsman Commission complies with the Code of Practice for the Governance of State Bodies issued by the Department of Public Expenditure, NDP Delivery and Reform 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 Non-adjusting Post Balance Sheet Event

The Garda Síochána Ombudsman Commission (GSOC) is currently transitioning to Fiosrú - Oifig an Ombudsman Póilíneachta, (Office of the Police Ombudsman) in accordance with the Policing, Security and Community Safety Act 2024. It is expected that the legislation will be commenced and that Fiosrú will commence in Q3 of 2024 though no commencement has yet been confirmed.

Throughout 2022 and 2023, GSOC has been actively engaging with the Department of Justice's inter-agency and cross departmental Implementation Programme to prepare for the implementation of the new legislation. This is a complex multi-strand programme, involving in the Department, GSOC, An Garda Síochána, the Policing Authority and the Garda Inspectorate. In addition to being represented on the Programme's Board and Implementation Steering Group, GSOC is a core participant in two projects relating directly to the establishment of Fiosrú and in preparation for delivering the organisations new remit:

- An **Operating Model project**, to prepare the institutional and governance structures for the establishment of Fiosrú as an agency with an independent Oireachtas vote
- A **Process Reform project**, to establish in close cooperation with An Garda Síochána, the reformed systems, procedures, protocols and agreed lines of communication necessary for effective inter-agency cooperation in the delivery of the new legislation's statutory obligations.

The recruitment process has been completed for the Police Ombudsman and CEO posts. It is expected that both these positions will be filled for the commencement date.

16 Approval of Financial Statements

The Financial Statements were approved on 27/6/2024