



GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2022**

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. Justice Rory MacCabe – Chairperson from 18/01/2022 Mr. Hugh Hume Ms. Emily Logan
Senior Executive	Ms. Aileen Healy – Director of Administration Peter Whelan – Director of Operations from 30 th May 2022
Telephone Number:	01 871 6676 1890 600 800
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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 2022.

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 2022.

Commission Structure

In 2022, 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
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 2022.

The Commission conducted a Self-Assessment Effectiveness and Evaluation Review in respect of 2022.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Commission and Committee meetings for 2022 is set out below including the fees and expenses received by each member:

	Commission	Fees 2022 €	Expenses for 2022 €
Rory MacCabe	4/5	-	-
Hugh Hume	5/5	-	3,244
Emily Logan	5/5	-	-
		-	3,244

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

Audit and Risk Committee

The Commission established an 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 for the first time in June 2022 and on two additional occasions throughout the year. The committee comprised of two independent members, one of which chairs the committee, and a member of the Commission. The members were appointed on 22nd March 2022 and 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

Mr. Justice Rory MacCabe was appointed as Chairperson on 18/01/2022. Peter Whelan's term as Director of Operations commenced 30/05/2022.

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	2022	2021
€60,000	- €69,999	18	21
€70,000	- €79,999	12	16
€80,000	- €89,999	9	3
€90,000	- €99,999	4	5
€100,000	- €109,999	4	2
€110,000	- €119,999	3	1
€120,000	- €129,999	1	2
€130,000	- €139,999	-	-
€140,000	- €149,999	-	-
€150,000	- €159,999	2	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.

	2022	2021
	€	€
Legal advice	35,510	45,253
Business improvement	-	21,008
Other	5,384	28,449
Total consultancy costs	40,894	94,710
Consultancy costs capitalised		
Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves	40,894	94,710
Total	40,894	94,710

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.

	2022	2021
	€	€
Legal fees - legal proceedings	99,328	220,299
Conciliation and arbitration payments	-	-
Settlements	-	-
Total	99,328	220,299

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2022	2021
	€	€
Domestic		
- Commission*	1,947	719
- Employees	121,670	120,302
International		
- Commission*	1,297	-
- Employees	3975	2,814
Total	128,889	123,835

* includes travel and subsistence of €3,244 paid directly to Commission members in 2022 (2021: €719).

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:

	2022	2021
	€	€
Staff hospitality	4,925	1,551
Client hospitality	-	-
Total	<u>4,925</u>	<u>1,551</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. In 2022 arrangements were 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. During 2022 the Commission established its own Audit and Risk Committee and put in place arrangements to procure an Internal Audit service which will be in place for 2023.
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: 15th June 2023

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 2022.
The Garda Síochána Ombudsman Commission met formally to discharge its governance responsibilities on 5 occasions in 2022.

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 Department of Justice's Audit and Risk Committee remit included the Garda Síochána Ombudsman Commission throughout 2022. 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 for the first time in June 2022 and on two additional occasions during the year. 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 intend to start the process to address this remaining finding in Q3 of 2023 by investing in its Information and Cyber Security Management capabilities.

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 2022, the Garda Síochána Ombudsman Commission complied with those procedures. However, with the exception of a legacy procurement of goods and services relating to software licenses, to the value of €14,638 in 2022, in relation to a specific urgent 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 Audit and Risk Committee in order to advise the Commission 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 2023. 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 2022 were effective.



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

Date: 15th June 2023

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 €	2021 €
Income			
Oireachtas Grants	2	13,447,126	11,602,061
Transferred (to) / from Capital Account	10	(40,363)	169,696
Total Income		<u>13,406,763</u>	<u>11,771,757</u>
Expenditure			
Staff Costs	3	9,869,594	8,110,073
Upkeep and Overheads	4	1,786,755	1,807,201
General Expenses	5	1,297,749	1,124,804
Professional Fees	6	335,919	417,327
Depreciation	7	244,605	246,033
Total Expenditure		<u>13,534,622</u>	<u>11,705,438</u>
(Deficit) / Surplus for the year		(127,859)	66,319
Balance at 1 January		(57,177)	(123,496)
Balance at 31 December		<u>(185,036)</u>	<u>(57,177)</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

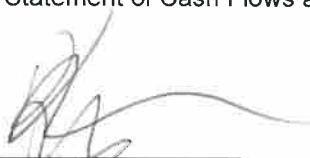
Date: 15th June 2023

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2022

	Notes	2022 €	2021 €
<u>Fixed Assets</u>			
Property, plant and equipment	7	1,048,430	1,008,067
<u>Current Assets</u>			
Receivables	8	442,116	485,277
Cash and cash equivalents		500	500
		<u>442,616</u>	<u>485,777</u>
<u>Current Liabilities (Amount falling due within one year)</u>			
Payables	9	<u>627,652</u>	<u>542,954</u>
Net Current (Liabilities)		(185,036)	(57,177)
Net Assets		<u>863,394</u>	<u>950,890</u>
<u>Representing</u>			
Retained Revenue Reserves		(185,035)	(57,177)
Capital Account	10	<u>1,048,430</u>	<u>1,008,067</u>
		<u>863,394</u>	<u>950,890</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: 15th June 2023

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 €	2021 €
Net Cash Flows from Operating Activities			
(Deficit) / Surplus for the year		(127,859)	66,319
Transfer to / (from) Capital Account		40,363	(169,696)
Depreciation charge		244,605	246,033
Loss on disposal of fixed assets		-	-
Decrease / (Increase) in Receivables		43,161	(33,553)
Increase / (Decrease) in Payables		84,698	(32,766)
Net Cash Flows from Operating Activities		<u>284,968</u>	<u>76,337</u>
 Cash Flows From Investing Activities			
Payments to acquire property, plant and equipment	7	<u>(284,968)</u>	<u>(76,337)</u>
Net Cashflows from Investing Activities		<u>(284,968)</u>	<u>(76,337)</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 2022**

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 2022 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 2022**

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 2022**

	2022	2021
	€	€
2 Oireachtas Grants		
Department of Justice	13,447,126	11,602,061

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

	2022	2021
	€	€
3 Staff Costs and Employee Information		
Wages and Salaries	9,050,510	7,348,112
Travel and Subsistence	128,889	123,835
Flexibility Allowance	524,589	452,842
Staff Training and CPD	165,606	185,284
Total Staff Cost	9,869,594	8,110,073

Additional Superannuation Contributions (ASC) were deducted in line with statutory requirements. €246,541 of ASC have been deducted in 2022 (2021: €234,748) and retained by the Department of Justice.

3 (a) Employee Numbers	2022	2021
The average number of employees during the year was made up as follows:		
Commissioners	3	3
Directors	2	2
Operations	104	87
Administration	51	33
Total	160	125

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

3 (b) Staff Costs and Employee Information

Employee benefits breakdown:

Range of total employee benefits		Number of Employees	
From	To	2022	2021
€60,000	- €69,999	18	21
€70,000	- €79,999	12	16
€80,000	- €89,999	9	3
€90,000	- €99,999	4	5
€100,000	- €109,999	4	2
€110,000	- €119,999	3	1
€120,000	- €129,999	1	2
€130,000	- €139,999	-	-
€140,000	- €149,999	-	-
€140,000	- €159,999	2	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 2022 of the Chairperson and Commissioners are as follows:

	2022 Salary €	2021 Salary €
Mr. Justice Rory MacCabe (Appointed 18/01/2022)	107,565	-
Mr. Hugh Hume	150,959	121,952
Ms. Emily Logan	154,882	127,050

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

In relation to Commissioners Hume & Logan, the justification for the increase in salaries is due to the fact that both commissioners started in late February of 2021 therefore they did not receive a full year salary for 2021 which would see an increase in 2022. In addition, increments were paid including the backdated increment from the building momentum package for all civil servants.

Mr. Justice 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 €87,839 in respect of Mr. Justice Rory McCabe's salary for the period of 19/01/2022 – 25/06/2022.

In 2022, Chairperson Mr. Justice Rory MacCabe incurred travel expenses of €0 (2021: €0). Commissioner Emily Logan incurred travel expenses of €0 (2021: €0) Commissioner Hugh Hume incurred travel expenses of €3,244 (2021: €719).

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	€	€
4 Upkeep and Overheads		
Rent and Service Charges	1,110,983	1,098,723
Repairs and Maintenance	140,763	148,677
Security	303,696	365,330
Cleaning	52,054	54,488
Light and Heat	177,915	137,005
Premises Expenses	1,344	2,978
	<u>1,786,755</u>	<u>1,807,201</u>

	2022	2021
	€	€
5 General Expenses		
Telephone	41,437	93,858
IT Expenses	979,834	820,333
Canteen	1,615	434
Print, Post and Stationery	64,034	53,750
Publication Expenses	3,738	5,492
Library and Reference Materials	68,383	63,201
Motor Expenses	52,479	48,799
Office Equipment	18,331	3,062
Protective Clothing and Accessories	16,229	13,861
Conference and Seminar Costs	5,173	1,476
General Meeting Expenses	15,725	3,223
Subscriptions	21,754	14,429
Marketing & General Expenses	394	-
General Office Expenses	8,623	2,886
	<u>1,297,749</u>	<u>1,124,804</u>

	2022	2021
	€	€
6 Professional Fees		
Legal	219,633	270,510
Investigation related costs	54,438	79,311
HR Administration and Compliance costs	26,733	22,559
Accounting	18,115	28,447
External Audit	17,000	16,500
	<u>335,919</u>	<u>417,327</u>

GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
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FOR THE YEAR ENDED 31 DECEMBER 2022

7 Property, Plant and Equipment	Improvements on Leasehold Buildings	IT Equipment	Office Equipment	Furniture & Fittings	Motor Vehicles	Total
	€	€	€	€	€	€
Cost						
At 01 January 2022	1,419,803	3,159,843	234,574	4,852,624	385,050	10,051,894
Additions for the year	-	154,434	1,029	-	129,505	284,968
Disposals	-	(4,848)	-	-	-	(4,848)
At 31 December 2022	1,419,803	3,309,429	235,603	4,852,624	514,555	10,332,014
Accumulated Depreciation						
At 01 January 2022	851,880	2,983,194	228,271	4,630,905	349,574	9,043,824
Depreciation charge for the year	56,792	104,034	3,906	33,451	46,424	244,605
Disposals	-	(4,848)	-	-	-	(4,848)
At 31 December 2022	908,672	3,082,380	232,177	4,664,356	395,998	9,283,584
Net Book Value						
At 31 December 2022	511,131	227,049	3,426	188,267	118,557	1,048,430
At 31 December 2021	35,476	176,646	6,303	221,719	567,923	1,008,067

	2022	2021
	€	€
8 Receivables		
Prepayments	442,116	485,277
	442,116	485,277

All receivables are due within one year.

	2022	2021
	€	€
9 Payables		
Amounts falling due within one year:		
Accrued Expenses		
Pay	551,576	440,462
Non-Pay	76,076	102,492
	627,652	542,954

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 2022**

	2022 €	2021 €
10 Capital Account		
At 01 January	1,008,067	1,177,763
<u>Transfer from / (to) Statement of Income and Expenditure and Retained Revenue Reserves</u>		
Funding of Fixed Assets	284,968	76,337
Amount released on disposal of fixed assets	-	-
Amortisation in line with asset depreciation policy	(244,605)	(246,033)
Transferred from / (to) Statement of Income and Expenditure and Retained Revenue Reserves	40,363	(169,696)
Balance at 31 December	<u>1,048,430</u>	<u>1,008,067</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 2022 is €91,050.

Lease Commitments

At 31 December 2022 and at 31 December 2021 the Garda Síochána Ombudsman Commission had the following future minimum lease payments under non-cancellable leases:

	As at 31 December 2022 €	As at 31 December 2021 €
Payable within 1 year	1,110,197	1,110,197
Payable within 2 – 5 years	4,352,497	4,396,643
Payable after 5 years	5,228,861	6,283,876
	<u>10,691,555</u>	<u>11,790,716</u>

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION
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12 Capital Commitments

There were no capital commitments at 31 December 2022.

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 €598,625 (2021: €524,963). Payments from the Central Fund amounted to €87,839 (2021: €219,295).

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 Non-adjusting Post Balance Sheet Event

The Garda Síochána Ombudsman Commission (GSOC) is currently transitioning to the new Office of the Police Ombudsman as it transitions in line with the PSCS Bill which is scheduled to be enacted in early 2024. In preparation for this, GSOC have commissioned an independent organisational review in 2022 to inform the new organisational structure and identify resourcing needs.

Throughout 2022, GSOC has been actively engaged with the Department of Justice's inter-agency and cross departmental Implementation Programme for the Bill. This is a complex multi-strand programme, drawing in the Department, GSOC, An Garda Síochána, and the Garda Inspectorate. In addition to being represented on the Programme's Board and Implementation Steering Group, GSOC has been a core participant in two projects of particular strategic importance:

The **OPO Operating Model project**, to prepare the institutional and governance structures for GSOC's relaunch as an agency with an independent Oireachtas vote.

The **OPO 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.

16 Approval of Financial Statements

The Financial Statements were approved on 15th JUNE 2023