



# Ard Reachtaire Cunta agus Ciste Comptroller and Auditor General

## Tuarascáil lena cur faoi bhráid Thithe an Oireachtais

### Coimisiún Ombudsman an Gharda Síochána

#### Tuairim maidir leis na ráitis airgeadais

Tá iniúchadh déanta agam ar ráitis airgeadais Choimisiún Ombudsman an Gharda Síochána don bhliain dar críoch 31 Nollaig 2022 de réir mar a cheanglaítear faoi fhorálacha alt 77 den Acht an Gharda Síochána 2005. Cuimsíonn na ráitis airgeadais

- An ráiteas ar ioncam agus caiteachas agus cúlchistí ioncaim coinnithe
- An ráiteas ar staid airgeadais
- An ráiteas ar shreafaí airgid, agus
- Na nótaí gaolmhara, lena n-áirítear achoimre ar bheartais chuntasafóchta shuntasacha..

I mo thuairimse, tugann na ráitis airgeadais léargas fíor agus cothrom ar na sócmhainní, na dliteanais agus staid airgeadais Choimisiún Ombudsman an Gharda Síochána ag 31 Nollaig 2022 agus dá ioncam agus dá chaiteachas le haghaidh 2022 i gcomhréir le Tuairisciú Airgeadais Caighdeán (FRS) 102 — *An Caighdeán um Thuairisciú Airgeadais is infheidhme sa Ríocht Aontaithe agus Poblacht na hÉireann*.

#### Bunús na tuairime

Rinne mé m'iniúchadh ar na ráitis airgeadais de réir an International Caighdeáin Iniúchóireachta (ISAnna) arna bhfógairt ag Eagraíocht Idirnáisiúnta na Institiúidí Iniúchóireachta Uachtarach. Tá cur síos ar mo fhreagrachtaí faoi na caighdeáin sin i an aguisín a ghabhann leis an tuarascáil seo. Táim neamhspleách ar Ombudsman an Gharda Síochána Coimisiún agus tá mo fhreagrachtaí eiteiciúla eile comhlíonta agam i gcomhréir leis an caighdeáin. Creidim gur leor agus gur cuí an fhianaise iniúchta a fuair mé chun a bunús le mo thuairim.

#### Tuarascáil ar fhaisnéis seachas na ráitis airgeadais, agus ar nithe eile

Tá faisnéis áirithe eile curtha i láthair ag Coimisiún Ombudsman an Gharda Síochána in éineacht leis na ráitis airgeadais. Cuimsíonn sé seo an ráiteas rialachais agus Tuarascáil chomhaltaí an Choimisiúin, agus an ráiteas maidir le rialú inmheánach. Mo chuid freagrachtaí tuarascáil a thabhairt i ndáil leis an bhfaisnéis sin, agus maidir le nithe áirithe eile ar a dtuairisceoidh mé mar eisceacht, déantar cur síos orthu san aguisín a ghabhann leis an tuarascáil seo.

Níl aon rud le tuairisciú agam ina leith sin.

*/Siniú/*

**Andrew Harkness**

**Ar son an tArd-Reachtaire  
Cuntas agus Ciste**

**16 Meitheamh 2023**

## Aguisín a ghabhann leis an tuarascáil

### Freagrachtaí chomhaltaí an Choimisiúin

Mar atá sonraithe sa ráiteas rialachais agus i dtuarascáil chomhaltaí an Choimisiúin, tá comhaltaí an Choimisiúin freagrach as • ráitis airgeadais bhliantúla a ullmhú san fhoirm a fhorordaítear faoi alt 77 d'Acht an Gharda Síochána 2005..

- A áirithiú go dtugann na ráitis airgeadais léargas fíor agus cothrom i gcomhréir le FRS102
- Rialtacht na n-idirbheart a áirithiú
- Measúnú a dhéanamh i dtaobh an iomchuí bonn cuntasafóchta an ghnóthais leantacha a úsáid, agus
- go bhfuil cibé rialú inmheánach a chinneann siad riachtanach chun ullmhú ráiteas airgeadais atá saor ó mhíríteas ábhartha, mar gheall ar chalaos nó earráid. a chumasú

### Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Ceanglaítear orm faoi alt 77 d'Acht an Gharda Síochána 2005 iniúchadh a dhéanamh ar ráitis airgeadais Choimisiún Ombudsman an Gharda Síochána agus tuairisc a thabhairt do Thithe an Oireachtais ina leith.

Is é an cuspóir atá agam an t-iniúchadh a dhéanamh ná cinnteacht réasúnta a fháil faoi cibé an bhfuil na ráitis airgeadais ina n-iomláine saor ó mhíríteas ábhartha mar gheall ar chalaos nó earráid. Is leibhéal ard dearbhaithe é cinnteacht réasúnta, ach ní ráthaíocht é go n-aimseoidh iniúchadh a dhéantar i gcomhréir leis na ISAnna míráiteas ábhartha i gcónaí nuair is ann dó. D'fhéadfadh míshonruithe teacht as calaois nó earráid agus meastar iad a bheith ábhartha más rud é, ina n-aon ar nó sa chomhiomlán, go bhféadfaí a bheith ag súil leis le réasún go mbeadh tionchar acu ar chinntí eacnamaíochta úsáideoirí a dhéantar ar bhonn na ráiteas airgeadais seo.

Mar chuid d'iniúchadh i gcomhréir leis na ISAnna, déanaim breithiúnas gairmiúil agus coinním sceipteachas gairmiúil le linn na hiniúcháireachta. Agus é sin á dhéanamh,

- Aithním agus déanaim measúnú ar na rioscaí a bhaineann le míráiteas ábhartha na ráiteas airgeadais cibé acu de bharr calaoise nó earráide; nósanna imeachta iniúcháireachta a cheapadh agus a dhéanamh a bheidh freagrúil do na rioscaí sin; agus fianaise iniúcháireachta a fháil atá leordhóthanach agus oiriúnach chun bonn a chur ar fáil do mo thuairim. Tá an baol ann nach mbraitear míráiteas ábhartha a eascraíonn as calaois níos airde ná mar a tharlaíonn mar thoradh ar earráid, toisc go bhféadfadh claonpháirteachas, brionnú, easnaimh d'aon ghnó, mífhaisnéis, nó sárú ar rialú inmheánach a bheith i gceist leis an gcalaois.
- Faighim tuiscint ar rialú inmheánach a bhaineann leis an iniúchadh d'fhonn nósanna imeachta iniúcháireachta a cheapadh atá cuí sna himthosca, ach ní chun tuairim a thabhairt ar éifeachtacht na rialuithe inmheánacha.
- Déanaim meastóireacht ar oiriúnacht na mbeartas cuntasafóchta a úsáidtear agus ar réasúntacht na meastachán cuntasafóchta agus na nochtuithe gaolmhara.

- Tagaim ar an gconclúid maidir le hoiúnacht úsáid bhonn an ghnóthais leantacha cuntasafóchta agus, bunaithe ar an bhfianaise iniúcháireachta a fuarthas, an ann d'éiginnteacht ábhartha maidir le himeachtaí nó coinníollacha a d'fhéadfadh amhras suntasach a chaitheamh ar chumas Choimisiún Ombudsman an Gharda Síochána leanúint ar aghaidh mar ghnóthas leantach. Má thagann mé ar an gconclúid go bhfuil éiginnteacht ábhartha ann, ní mór dom aird a tharraingt i mo thuarascáil ar na nochtuithe gaolmhara sna ráitis airgeadais nó, mura leor na nochtuithe sin, mo thuairim a mhodhnú. Tá mo chuid conclúidí bunaithe ar an bhfianaise iniúcháireachta a fuarthas go dtí dáta mo thuairisce. Mar sin féin, d'fhéadfadh imeachtaí nó coinníollacha amach anseo a bheith ina gcúis le deireadh a chur le Coimisiún Ombudsman an Gharda Síochána mar ghnóthas leantach.
- Déanaim meastóireacht ar chur i láthair foriomlán, ar struchtúr agus ar ábhar na ráiteas airgeadais, lena n-áirítear na nochtuithe, agus an léiríonn na ráitis airgeadais na hidirbhearta agus na himeachtaí bunúsacha ar bhealach a bhaineann cur i láthair cothrom amach.

Déanaim cumarsáid leo siúd a bhfuil cúram rialachais orthu maidir le, i measc nithe eile, raon feidhme agus uainiú planáilte an iniúchta agus torthaí suntasacha iniúcháireachta, lena n-áirítear aon easnaimh shuntasacha i rialú inmheánach a shainnithneoidh mé le linn m'iniúchta.

Tugaim tuairisc de réir eisceachta más rud é, i mo thuairimse,

- Níl an fhaisnéis agus na mínithe go léir a theastaigh uaim le haghaidh m'iniúchta faighte agam, nó,
- Nár leor na taifid chuntasafóchta chun go bhféadfaí na ráitis airgeadais a iniúchadh go héasca agus go cuí, nó,
- Níl na ráitis airgeadais ag teacht leis na taifid chuntasafóchta.

### Faisnéis seachas na ráitis airgeadais

Ní chumhdaíonn mo thuairim ar na ráitis airgeadais an fhaisnéis eile a chuirtear i láthair leis na ráitis sin, agus ní chuireann mé aon chonclúid dearbhaithe in iúl ina leith.

I dtaca le m'iniúchadh ar na ráitis airgeadais, ceanglaítear orm faoi na ISAnna an fhaisnéis eile a cuireadh i láthair a léamh agus, agus sin á dhéanamh agam, breithniú a dhéanamh i dtaobh an bhfuil an fhaisnéis eile ar neamhréir go hábhartha leis na ráitis airgeadais nó leis an eolas a fuarthas le linn an iniúchta, nó má dhealraíonn sé go bhfuil sí cailte go hábhartha ar shlí eile. Más rud é, bunaithe ar an obair a rinne mé, go dtuigim go bhfuil míráiteas ábhartha ar an bhfaisnéis eile seo, ní mór dom an fíoras sin a thuairisciú.

### Tuairisciú ar nithe eile

Déantar m'iniúchadh trí thagairt a dhéanamh do na cúinsí speisialta a bhaineann le comhlachtaí Stáit maidir lena mbainistiú agus lena n-oibriú. Tugaim tuairisc más rud é go n-aithníonn mé nithe ábhartha a bhaineann leis an mbealach ar seoladh gnó poiblí.

Is mian liom fianaise a fháil faoi rialtacht na n-idirbheart airgeadais le linn na hiniúcháireachta. Tugaim tuairisc más rud é go n-aithníonn mé aon chás ábhartha nár cuireadh airgead poiblí i bhfeidhm chun na gcúis a beartaíodh nó i gcás nach raibh idirbhearta i gcomhréir leis na húdaráis a rialaíonn iad.



**COIMISIÚN OMBUDSMAN AN GHARDA SÍOCHÁNA**

**RÁITIS AIRGEADAIS DON BHLIAIN DAR CRÍOCH  
31 NOLLAIG 2022**

# COIMISIÚN OMBUDSMAN AN GHARDA SÍOCHÁNA

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# COIMISIÚN OMBUDSMAN AN GHARDA SÍOCHÁNA

## EOLAS GINEARÁLTA

Ceannoifig	Choimisiún Ombudsman an Gharda Síochána 150 Sráid na Mainistreach Uachtarach Baile Átha Cliath 1
Na Coimisinéirí	Rory MacCabe — Cathaoirleach ón 18/01/2022 An tUasal Hugh Hume Ms. Emily Logan
Feidhmeannach Sinsearach	Aileen Healy Uasal – Stiúrthóir Riaracháin Peter Whelan — Stiúrthóir Oibríochtaí ón 30 Bealtaine 2022
Uimhir Teileafóin	01 871 6676 1890 600 800
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Suíomh Gréasáin:	<a href="http://www.gardaombudsman.ie">www.gardaombudsman.ie</a>
Ríomhphost:	<a href="mailto:info@gsoc.ie">info@gsoc.ie</a>
Iníúcháirí:	Oifig an Ard-Reachtaire Cuntas agus Ciste 3A Sráid an Mhéara Uachtarach Baile Átha Cliath 1

**COIMISIÚN OMBUDSMAN AN GHARDA SÍOCHÁNA**  
**DEIMHNIÚ AN ARD-REACHTAIRE CUNTAS AGUS CISTE**  
**(LE CUR ISTEACH AR CHRÍOCHNÚ AN INIÚCHTA)**

# COIMISIÚN OMBUDSMAN AN GHARDA SÍOCHÁNA

## RÁITEAS RIALACHAIS AGUS TUARASCÁIL CHOMHALTAÍ AN CHOIMISIÚIN

### Rialachas

Bunaíodh Coimisiún Ombudsman an Gharda Síochána faoi Acht an Gharda Síochána 2005. Tá feidhmeanna an Choimisiúin leagtha amach in Alt 67 den Acht seo. Tá Coimisiún an Ombudsman freagrach as rialú, rialú agus stiúradh Choimisiún Ombudsman an Gharda Síochána agus tá sé freagrach don Aire Dlí agus Cirt. Cuireann sé na hoibleagáidí sin i gcrích trí chuspóirí agus spriocanna straitéiseacha a leagan síos agus monatóireacht a dhéanamh orthu agus cinntí a dhéanamh maidir le gach saincheist straitéiseach gnó.

### Freagrachtaí an Choimisiúin

Tá obair agus freagrachtaí an Choimisiúin leagtha amach in Alt 67 d'Acht an Gharda Síochána 2005.

Ceanglaítear le halt 77 d'Acht an Gharda Síochána 2005 ar Choimisiún Ombudsman an Gharda Síochána na cuntais go léir is cuí agus is gnách ar an airgead a fhaigheann sé agus a chaithfidh sé a choimeád i cibé foirm a cheadóidh an tAire Dlí agus Cirt le toiliú an Aire Caiteachais Phoiblí agus Athchóirithe.

Agus na Ráitis Airgeadais seo á n-ullmhú, ceanglaítear ar an gCoimisiún an méid seo a leanas a dhéanamh:

- Beartais chuntasafóchta oiriúnacha a roghnú agus iad a chur i bhfeidhm go comhsheasmhach,
- Breithiúnais agus meastacháin a dhéanamh atá réasúnach agus stuama
- na Ráitis Airgeadais a ullmhú ar bhonn an ghnóthais leantaigh mura rud é nach cuí glacadh leis go leanfaidh sé ar aghaidh i ngníomh, agus
- Luaigh ar leanadh na caighdeáin chuntasafóchta is infheidhme, faoi réir aon imeacht ábhartha a nochtar agus a mhínítear sna Ráitis Airgeadais.

Tá an Coimisiún freagrach as taifid chuntasafóchta leordhóthanacha a choinneáil ina nochtar, le cruinneas réasúnta ag am ar bith, a staid airgeadais agus a chuireann ar a chumas a chinntiú go gcomhlíonann na Ráitis Airgeadais Alt 77 d'Acht an Gharda Síochána 2005. Is é an Coimisiún atá freagrach as cothabháil agus sláine na faisnéise corparáidí agus airgeadais ar shuíomh gréasáin Choimisiún Ombudsman an Gharda Síochána.

Tá an Coimisiún freagrach as an bplean bliantúil agus an buiséad bliantúil a fhorghnó. Rinneadh meastóireacht in 2022 ar fheidhmíocht Choimisiún Ombudsman an Gharda Síochána faoi threoír an phlean bhliantúil agus an bhuiséid bhliantúil.

Tá an Coimisiún freagrach freisin as a shócmhainní a chosaint agus, dá bhrí sin, as céimeanna réasúnta a ghlacadh chun calaois agus neamhrialtachtaí eile a chosc agus a bhrath.

# COIMISIÚN OMBUDSMAN AN GHARDA SÍOCHÁNA

## RÁITEAS RIALACHAIS AGUS TUARASCÁIL CHOMHALTAÍ AN CHOIMISIÚIN

Measann an Coimisiún go dtugann Ráitis Airgeadais Choimisiún Ombudsman an Gharda Síochána léargas fíor agus cothrom ar fheidhmíocht airgeadais agus staid airgeadais Choimisiún Ombudsman an Gharda Síochána ar an 31 Nollaig 2022.

### Struchtúr an Choimisiúin

In 2022, tá an Coimisiún comhdhéanta de Chathaoirleach, agus beirt Choimisinéirí, agus is é Uachtarán na hÉireann a cheapann iad go léir. Sonraítear sa tábla thíos an tréimhse cheapacháin do chomhaltaí reatha:

Comhalta den Choimisiún	Ról	Dáta Ceaptha	Tréimhse an cheapacháin	Tearma Críochnaithe
Rory MacCabe	Cathaoirleach	18/01/2022	3 bliana*	n/a
Hugh Hume	Coimisinéir	02/02/2021	3.5 bliana**	n/a
Emily Logan	Coimisinéir	02/02/2021	3.5 bliana**	n/a

\* Cuireadh tús leis an gceapachán le héifeacht ón 18/01/2022 agus cuirfeadh deireadh leis tráth nach déanaí ná 18/01/2025 nó cibé téarma níos giorra a d'fhéadfadh a bheith ann mar thoradh ar achtú reachtaíochta lena bhforáiltear d'athstruchtúrú Choimisiún an Ombudsman.

\*\* Cuireadh tús leis an gceapachán le héifeacht ón 02/02/2021 agus cuirfeadh deireadh leis tráth nach déanaí ná 01/10/2024 nó cibé téarma níos giorra a d'fhéadfadh a bheith ann mar thoradh ar achtú reachtaíochta lena bhforáiltear d'athstruchtúrú Choimisiún an Ombudsman.

Tháinig an Coimisiún le chéile go foirmiúil 5 huairé le linn 2022.

Rinne an Coimisiún Athbhreithniú Féinmheasúnaithe ar Éifeachtacht agus Meastóireacht i ndáil le 2022.

### Sceideal Freastal, Táillí agus Costais

Leagtar amach thíos sceideal freastail ar chruinnithe an Choimisiúin agus ar chruinnithe Coiste 2022 lena n-áirítear na táillí agus na speansais a fhaigheann gach comhalta:

	Coimisiún	Táillí 2022 €	Costais I gcóir 2022 €
Rory MacCabe	4/5	-	-
Hugh Hume	5/5	-	3,244
Emily Logan	5/5	-	-
		-	3,244

Níl na Coimisinéirí i dteideal táille ar leith ach íoctar tuarastal as a ról.

### Coiste Iniúchta agus Riosca

Bhunaigh an Coimisiún Coiste Iniúchóireachta agus Riosca in 2022 chun maoirseacht a dhéanamh ar bhainistiú rioscaí agus rialuithe inmheánacha san eagraíocht agus chun comhairle a chur ar an gCoimisiún maidir le cúrsaí iniúchóireachta, rialachais agus riosca. Tháinig an Coiste le chéile den chéad uair i mí an Mheithimh 2022 agus dhá ócáid bhreise i rith na bliana. Tá an coiste comhdhéanta de bheirt chomhaltaí neamhspleácha, a bhfuil duine amháin acu ina chathaoirleach ar an gcoiste, agus comhalta den Choimisiún. Ceapadh na comhaltaí an 22 Márta 2022 agus is iad seo a leanas na comhaltaí: Paul Dempsey (cathaoirleach), James O'Boyle agus Emily Logan.



# COIMISIÚN OMBUDSMAN AN GHARDA SÍOCHÁNA

## RÁITEAS RIALACHAIS AGUS TUARASCÁIL CHOMHALTAÍ AN CHOIMISIÚIN

### Príomhathruithe Pearsanra

Ceapadh an Breitheamh Rory MacCabe ina Chathaoirleach ar an 18/01/2022. Cuireadh tús le téarma Peter Whelan mar Stiúrthóir Oibríochtaí 30/05/2022.

### Nochtuithe a theastaíonn de réir an Chóid Chleachtais maidir le Rialachas Comhlachtaí Stáit (2016)

Tá an Coimisiún freagrach as a chinntiú gur chomhlíon Coimisiún Ombudsman an Gharda Síochána ceanglais an Chóid Chleachtais do Rialachas Comhlachtaí Stáit (“an Cód”), arna fhoilsiú ag an Roinn Caiteachais Phoiblí agus Athchóirithe i mí Lúnasa 2016. Éilítear na nochtuithe seo a leanas leis an gCód:

### Sochair Ghearrthéarmacha d’Fhostaithe

Raon iomlán na sochar fostaithe		Líon na bhFostaithe	
Ó	Go	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

Nóta: Chun críocha an nocht seo, áirítear le sochair fostaithe gearrthéarmacha maidir le seirbhísí a soláthraíodh le linn na tréimhse tuairiscithe tuarastal, liúntais ragoibre agus íocaíochtaí eile a dhéantar thar ceann an fhostaí, ach ní áirítear ÁSPC an fhostóra

# COIMISIÚN OMBUDSMAN AN GHARDA SÍOCHÁNA

## RÁITEAS RIALACHAIS AGUS TUARASCÁIL CHOMHALTAÍ AN CHOIMISIÚIN

### Costais Chomhairliúcháin

I measc na gcostas chomhairliúcháin tá costas na comhairle seachtraí don bhainistíocht agus feidhmeanna seachfhoinsithe 'gnó mar is gnách' a eisiamh.

	2022	2021
	€	€
Comhairle dlí	35,510	45,253
Feabhsú gnó	-	21,008
Eile	5,384	28,449
<b>Costais chomhairleachta iomlána</b>	<b>40,894</b>	<b>94,710</b>
Costais chomhairleoireachta caipitlithe		
Costais chomhairleachta a ghearrtar ar Ioncam agus Caiteachas agus ar Chúlchiste Ioncaim Choinneáilte	40,894	94,710
Iomlán	<b>40,894</b>	<b>94,710</b>

### Costais agus Socruithe Dí

Tugtar miondealú sa tábla thíos ar mhéideanna a aithnítear mar chaiteachas sa tréimhse tuairiscithe maidir le costais dlíthiúla, socraíochtaí agus imeachtaí idir-réitigh agus eadrána a bhaineann le conarthaí le tríú páirtithe. Ní áirítear leis seo caiteachas a thabhaítear i ndáil le comhairle ghinearálta dlí a fhaigheann Coimisiún Ombudsman an Gharda Síochána agus a nochtar i gcostas chomhairleachta thuas.

	2022	2021
	€	€
Táillí dlí - imeachtaí dlíthiúla	99,328	220,299
Concili Íocaíochtaí idir-réitigh agus eadrána	-	-
Socruithe	-	-
Iomlán	<b>99,328</b>	<b>220,299</b>

### Caiteachas Taistil agus Cothabhála

Déantar caiteachas taistil agus cothabhála a chatagóiriú mar seo a leanas:

	2022	2021
	€	€
Intíre		
- Coimisiún*	1,947	719
- Fostaithe	121,670	120,302
Idirnáisiúnta		
- Coimisiún*	1,297	-
- Fostaithe	3975	2,814
Iomlán	<b>128,889</b>	<b>123,835</b>

\* áirítear leis sin taisteal agus cothabháil de €3,244 a íoctar go díreach le comhaltaí an Choimisiúin in 2022 (2021 : €719)

# COIMISIÚN OMBUDSMAN AN GHARDA SÍOCHÁNA

## RÁITEAS RIALACHAIS AGUS TUARASCÁIL CHOMHALTAÍ AN CHOIMISIÚIN

### Caiteachas Fáilteachais

Áiríonn an Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe an caiteachas fáilteachais seo a leanas:

	2022	2021
	€	€
Fáilteachas foirne	4,925	1,551
Fáilteachais cliant	-	-
lomlán	<b>4,925</b>	<b>1,551</b>

### Ráiteas Comhlíontachta

Chomhlíon Coimisiún Ombudsman an Gharda Síochána (GSOC) ceanglais an Chóid Chleachtais maidir le Rialachas Comhlachtaí Stáit, mar a d'fhoilsigh an Roinn Caiteachais Phoiblí agus Athchóirithe iad i mí Lúnasa 2016, cé is moite de na heisceachtaí seo a leanas, mar a aontaíodh leis an Roinn Dlí agus Cirt agus mar atá doiciméadaithe sa Chomhaontú Dearbhaithe Rialachais Chorparáidigh leis an Roinn:

1. In Mar aitheantas ar imthosca ar leith agus neamhspleáchas reachtúil GSOC, tá an Comhaontú Dearbhaithe Rialachais um Rialachas Corparáideach comhaontaithe idir an dá pháirtí mar chomhlíonadh ar cheanglais Chomhaontaithe Formhaoirseachta mar a fhorordaítear i gCód Cleachtas 2016 maidir le Rialachas Comhlachtaí Stáit. Leagtar amach sa chomhaontú seo an creat leathan rialachais chorparáidigh ar laistigh de a oibreoidh GSOC agus a shaineoidh príomhróil agus príomhfhreagrachtaí atá mar bhonn agus mar thaca ag an gcaidreamh idir GSOC agus an Roinn Dlí agus Cirt (DOJ).
2. Cuireann Alt 1.24 agus alt 4.8 den Chód in iúl nár chóir ról an Chathaoirligh agus an Phríomhoifigigh Feidhmiúcháin a chur le chéile. Níl Príomhoifigeach Feidhmiúcháin ag GSOC ina struchtúr reatha. Bunaítear Coimisiún an Ombudsman agus a bhallraíocht, a chomhdhéanamh, a téarmaí agus a choinníollacha arna sainiú le reacht.
3. Alt 3.4 den Chód i ndáil le Ciorclán 12/10: Níl feidhm ag Prótacal do Státseirbhísigh Ainmnithe ar Bhoird Chomhlachtaí Stáit Neamhthráchtála maidir le GSOC. Déantar foráil maidir le próiseas na gceapachán chuig an gCoimisiún Ombudsman faoin Acht agus tá gaol tuairiscithe idir GSOC agus an Roinn maidir le riosca, rialuithe inmheánacha agus cúrsaí oibriúcháin mar atá leagtha amach sa Chomhaontú Árachais seo.
4. Tugtar breac-chuntas in Alt 4.1 ar chomhlíonadh na dTreoirínte ar Cheapacháin chuig Boird Stáit maidir le téarmaí ceapacháin agus éagsúlachta. Níl feidhm ag na treoirínte seo maidir le GSOC toisc go leagtar amach téarmaí agus coinníollacha agus comhdhéanamh inscne Choimisiún an Ombudsman in ailt 65 agus 66 den Acht.

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### RÁITEAS RIALACHAIS AGUS TUARASCÁIL CHOMHALTAÍ AN CHOIMISIÚIN

5. Tagraíonn Ailt 7.2 agus 7.7 den Chód do Chomhlacht Stáit a bhfuil Aonad Iniúchta Inmheánaigh atá comhdhéanta go cuí aige agus Coiste Iniúchóireachta agus Riosca. In 2022 bhí socruithe i bhfeidhm chun leas a bhaint as Seirbhís Iniúchóireachta Inmheánaí na Roinne Dlí agus Cirt, a thuairiscíonn do Choiste Iniúchóireachta agus Riosca na Roinne. Déanann Aonad Iniúchóireachta Inmheánaí na Roinne iniúchtaí ar Choimisiún Ombudsman an Gharda Síochána, a gcuirtear tuarascálacha ina leith ar fáil don Choimisiún agus a chuirtear faoi bhráid Choiste Iniúchóireachta agus Riosca na Roinne agus a phléann an Coiste sin gach bliain. Le linn 2022, bhunaigh an Coimisiún a Choiste Iniúchóireachta agus Riosca féin agus chuir sé socruithe i bhfeidhm chun seirbhís Iniúchóireachta Inmheánaí a sholáthar a bheidh i bhfeidhm do 2023.
6. Leagtar amach in Alt 8.27 de Chód 2016 go bhfuil gá le ceadú an Aire d'aon ghníomh a leathnódh nó a d'athródh sainchúram an chomhlachta Stáit. Is é an Rialtas a chinneann sainchúram GSOC agus leagtar amach sa reachtaíocht é. Dá bhrí sin, níl GSOC in ann a fheidhmeanna a leathnú nó a éagsúlú ar bhealach ar bith. Tá sé thar a bheith tábhachtach go n-oibreoidh GSOC laistigh dá shainchúram reachtúil, toisc go gcuirfeadh sé a chuid oibríochtaí i mbaol murach sin agus go rachadh sé salach ar a ról agus ar a chuspóir. Ar an gcaoi chéanna, níl baint ag GSOC le héadálacha. Cé go bhfuil a cuid feidhmeanna dian ó thaobh saothair de agus go dteastaíonn scileanna agus saineolas nach beag uathu, teastaíonn raon teoranta trealamh chun a shainchúram a chomhlíonadh go hiomlán.

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**Cathaoirleach an Choimisiúin**  
**An Breitheamh Uasal Rory MacCabe, S.C.**

**Dáta: 15 Meitheamh 2023**

# COIMISIÚN OMBUDSMAN AN GHARDA SÍOCHÁNA

## RÁITEAS MAIDIR LE RIALÚ INMHEÁNACH

### Freagracht as an gcóras Rialaithe Inmheánaigh

Aithníonn Coimisiún Ombudsman an Gharda Síochána leis seo an fhreagracht atá orainn as a chinntiú go ndéantar córas éifeachtach rialuithe inmheánacha a chothabháil agus a oibriú. Cuirtear san áireamh sa fhreagracht sin ceanglais an Chóid Chleachtais maidir le Rialachas Comhlachtaí Stáit (2016).

### Cuspóir an chórais Rialaithe Inmheánaigh

Ní féidir leis an gcóras rialaithe inmheánaigh ach dearbhú réasúnta agus ní dearbhú iomlán a thabhairt go ndéantar sócmhainní a choimirciú, idirbhearta a údarú agus a thaifeadadh i gceart, agus go ndéantar earráidí ábhartha nó neamhrialtachtaí eile a chosc nó go mbraitear iad ar bhonn tráthúil. Go bhfuil an Coimisiún sásta go bhfuil na córais atá i bhfeidhm aige réasúnach agus iomchuí d'imthosca an Choimisiúin ag féachaint dá mhéid, dá leibhéal caiteachais, dá acmhainní foirne agus do chineál a oibríochtaí..

### An Timpeallacht um Rialú Inmheánach

Tá na céimeanna seo a leanas déanta chun timpeallacht rialaithe iomchuí a áirithiú

- ❖ Sanntar caidrimh tuairiscithe inmheánacha go soiléir;
- ❖ Sanntar freagrachtaí bainistíochta go soiléir agus cuirtear in iúl iad idir an Stiúrthóir Riaracháin, Seirbhísí Corparáideacha agus an Fhoireann Airgeadais;
- ❖ Braitheann cinntí maidir le caiteachas ar bhainisteoirí líne agus ar chomhaltaí an Choimisiúin i gcomhréir leis na tairseacha caiteachais formheasta;
- ❖ Baineadh leas as socruithe seirbhíse comhroinnte i ndáil le roinnt seirbhísí bainistíochta airgeadais agus seirbhísí gaolmhara a sholáthar do GSOC::
  - o Cuireann an Roinn Dlí agus Cirt seirbhís focaíochta gníomhaireachta ar fáil do Choimisiún Ombudsman an Gharda Síochána.
  - o Ionad Seirbhísí Comhroinnte Párolla, atá mar chuid den Oifig Náisiúnta um Sheirbhísí Comhroinnte, éilimh phárolla agus taistil agus chothaithe phróiseáilte.
  - o Chuir an Roinn Dlí agus Cirt seirbhísí iniúchóireachta inmheánaí ar fáil, cothabháil ar an gclár sócmhainní seasta, ordú ceannaigh agus seirbhísí comhdaithe cánach.
- ❖ Nuair is gá, soláthraítear seirbhísí breise ó sholáthraithe seachtracha chun na seirbhísí sin a fhorlíonadh;
- ❖ Tá nósanna imeachta agus rialuithe airgeadais láidre i bhfeidhm agus tá gnólacht cuntasafíochta seachtrach i mbun ráitis airgeadais GSOC a ullmhú.
- ❖ Tá córais i bhfeidhm ag GSOC chun faireachán a dhéanamh ar riosca agus, a mhéid is féidir ag féachaint don timpeallacht oibriúcháin, chun déileáil leis na rioscaí a cuireadh i láthair le linn 2022. Tháinig Coimisiún Ombudsman an Gharda Síochána le chéile go foirmiúil chun a chuid freagrachtaí rialachais a chomhlíonadh 5 huairé in 2022.

# COIMISIÚN OMBUDSMAN AN GHARDA SÍOCHÁNA

## RÁITEAS MAIDIR LE RIALÚ INMHEÁNACH

### Creat Riosca agus Rialaithe

Tá próisis bunaithe ag an gCoimisiún chun rioscaí gnó agus airgeadais a shainaithint agus a mheas trí Chlár Riosca agus beartais bhainistíochta riosca a chur i bhfeidhm chun:

- ❖ Cineál agus méid na rioscaí airgeadais agus oibríochtúla a shainaithint;
- ❖ Measúnú a dhéanamh ar na rioscaí a d'fhéadfadh tarlú;
- ❖ Meastóireacht agus measúnú a dhéanamh ar an gcumas chun na rioscaí a tharlaíonn a bhainistiú;
- ❖ Rioscaí a scrúdú i gcomhthéacs spriocannastraitéiseacha;
- ❖ Gníomhaíochtaí a chur i bhfeidhm chun rioscaí a mhaolú; agus
- ❖ tuairisc a thabhairt go rialta ar rioscaí.

Áirítear an méid seo a leanas sa phróiseas bainistithe riosca atá i bhfeidhm:

- Príomhoifigeach Riosca a bhfuil freagracht fhoriomlán air as maoirseacht a dhéanamh ar bhainistiú riosca agus as an gCoimisiún a choinneáil ar an eolas faoi rioscaí ardleibhéil agus a maolú.
- Beartas Bainistíochta Riosca ina leagtar amach na próisis atá i bhfeidhm chun rioscaí san eagraíocht a shainaithint, a mheasúnú, a bhainistiú agus a mhaolú;
- A Clár Riosca ina bhfuil sonraí faoi rioscaí agus a maolú agus a choimeádtar cothrom le dáta ar bhonn leanúnach. Sainaithnítear sa chlár sin rioscaí sonracha, mionsonraítear na rialuithe agus na gníomhaíochtaí is gá chun na rioscaí sin a mhaolú agus sanntar freagracht as rialuithe a mhaolú agus a oibriú; agus
- Is mír fhoirmiúil ar an gclár oibre é an riosca do chruinnithe na gCoimisinéirí démhíosúla agus is mír bhuan é ar an gclár oibre do chruinnithe FMS.

I measc shainchúram Choiste Iniúchóireachta agus Riosca na Roinne Dlí agus Cirt bhí Coimisiún Ombudsman an Gharda Síochána le linn 2022. Bhunaigh an Coimisiún a Choiste Iniúchóireachta agus Riosca féin in 2022 chun maoirseacht a dhéanamh ar bhainistiú rioscaí agus rialuithe inmheánacha san eagraíocht agus chun comhairle a chur ar an gCoimisiún maidir le cúrsaí iniúchóireachta, rialachais agus riosca. Tháinig an Coiste le chéile den chéad uair i mí an Mheithimh 2022 agus dhá ócáid bhreise i rith na bliana. Tá triúr comhaltaí ar an gcoiste, comhalta amháin den choimisiún agus comhaltaí neamhspleácha seachtracha beirt acu, a mbíonn duine amháin acu ina chathaoirleach ar an gcoiste. Tá taithí airgeadais ábhartha ag comhalta amháin den choiste le déanaí.

# COIMISIÚN OMBUDSMAN AN GHARDA SÍOCHÁNA

## RÁITEAS MAIDIR LE RIALÚ INMHEÁNACH

### Monatóireacht agus Athbhreithniú

Tá an córas rialaithe inmheánaigh bunaithe ar chreat rialuithe lena n-áirítear bainistiú faisnéise, nósanna imeachta riaracháin agus córas tarmilgín agus cuntasachta. Go háirithe, baineann sé seo le

- ❖ Buiséadú cuimsitheach le buiséad bliantúil a ndéanann an bhainistíocht shinsearach athbhreithniú go rialta air;
- ❖ Tuarascálacha airgeadais míosúla a chur faoi bhráid an Stiúrthóra Riaracháin lena n-athbhreithniú; agus
- ❖ athbhreithniú rialta ag an gCoimisiún agus ag na Seirbhísí Corparáideacha ar fhaisnéis airgeadais.

Tá sásraí i bhfeidhm chun leordhóthanacht na gcóras teicneolaíochta cumarsáide agus faisnéise an Choimisiúin (inmheánach laistigh de Choimisiún Ombudsman an Gharda Síochána) agus na gcóras teicneolaíochta cumarsáide a chinntiú.

### Teagmhais maidir le Teip Shuntasach ar Rialuithe

In 2021, rinne GSOC athbhreithniú ar a shamhail Sheachadadh Seirbhísí TFC. Ón athbhreithniú sin, sainiúnaíodh ceithre thoradh ardleibhéil agus rinneadh moltaí. Tugadh aghaidh ar thrí cinn de na torthaí sin go dtí seo ach tá toradh ardleibhéil amháin fós ann. Tá sé beartaithe ag GSOC tús a chur leis an bpróiseas chun aghaidh a thabhairt ar an toradh atá fágtha i Ráite 3 de 2023 trí infheistíocht a dhéanamh ina chumais Bainistithe Faisnéise agus Cibearshlánda.

### Comhlíonadh an Chóid Caiteachais Phoiblí

Tá nósanna imeachta i bhfeidhm ag Coimisiún Ombudsman an Gharda Síochána chun a chinntiú go gcomhlíontar na rialacha agus na treoirlínte reatha soláthair mar atá leagtha amach ag an Oifig um Sholáthar Rialtais. Le linn 2022, chomhlíon Coimisiún Ombudsman an Gharda Síochána na nósanna imeachta sin. Mar sin féin, cé is moite de sholáthar leagáide earraí agus seirbhísí a bhaineann le ceadúnais bogearraí, dar luach € 14,638 in 2022, i ndáil le himscrúdú práinneach sonracha a bhí fógair agus lena ceanglaíodh córas ar leith a úsáid.

### Formheas ón gCoimisiún

Rinne an Coiste Iniúchóireachta agus Riosca athbhreithniú ar an Ráiteas maidir le Córas na Rialuithe Inmheánach chun comhairle a chur ar an gCoimisiún maidir leis an gcóras rialaithe atá i bhfeidhm le linn na tréimhse tuairiscithe.

Rinne an tIniúchóireacht Inmheánach athbhreithniú ar rialuithe inmheánacha agus rinne an Coiste Iniúchóireachta agus Riosca é a mheas i mí an Mhárta 2023. Thug sé sin dearbhú don Choimisiún maidir le leordhóthanacht an chórais rialaithe inmheánaigh.

Tá an Coimisiún cinnte go réasúnta go raibh na córais Rialaithe Inmheánaigh a tionscnaíodh agus a cuireadh i bhfeidhm i gCoimisiún Ombudsman an Gharda Síochána don bhliain airgeadais dar críoch 31 Nollaig 2022 éifeachtach.

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**An Breitheamh Uasal Rory MacCabe, S.C.**  
**Cathaoirleach an Choimisiúin**

**Dáta:** 15 Meitheamh 2023

**COIMISIÚN OMBUDSMAN AN GHARDA SÍOCHÁNA**

**RÁITEAS AR IONCAM AGUS CAITEACHAS AGUS CÚLCHISTÍ IONCAIM COINNITHE DON  
BHLIAIN DAR CRÍOCH 31 NOLLAIG 2022**

	Nótaí	2022 €	2021 €
<b>Ioncam</b>			
Deontais Oireachtas	2	13,447,126	11,602,061
Aistrithe (chuig) / ó Chuntas Caipitil	10	(40,363)	169,696
Ioncam Iomlán		<u>13,406,763</u>	<u>11,771,757</u>
<b>Caiteachas</b>			
Costais Foirne	3	9,869,594	8,110,073
Cothabháil agus Forchostais	4	1,786,755	1,807,201
Costais Ghinearálta	5	1,297,749	1,124,804
Táillí Gairmiúla	6	335,919	417,327
Dímheas	7	244,605	246,033
Caiteachas Iomlán		<u>13,534,622</u>	<u>11,705,438</u>
<b>(Easnamh)/Barrachas don bhliain</b>		<b>(127,859)</b>	<b>66,319</b>
Iarmhéid ar 1 Eanáir		(57,177)	(123,496)
Iarmhéid ar 31 Nollaig		<u><b>(185,036)</b></u>	<u><b>(57,177)</b></u>

Baineann an t-ioncam agus an caiteachas uile don bhliain le gníomhaíochtaí leanúnacha ar an dáta tuairiscithe.

Cuimsíonn an Ráiteas Ioncaim agus Caiteachais agus Cúlchiste na gCoimisinéirí Ioncaim Coinnithe gach gnóthachan agus caillteanas a aithnítear sa bhliain.

Tá an Ráiteas faoi Shreabha Airgid agus Nótaí 1 go 15 mar chuid de na Ráitis Airgeadais seo.

/Siniú/

**An Breitheamh Uasal Rory MacCabe, S.C.  
Cathaoirleach an Choimisiúin**

**Dáta:** 15 Meitheamh 2023



COIMISIÚN OMBUDSMAN AN GHARDA SÍOCHÁNA

ÁITEAS MAIDIR LEIS AN STAID AIRGEADAIS AMHAIL AN 31 NOLLAIG 2022

	Nótaí	2022 €	2021 €
<b><u>Sócmhainní Seasta</u></b>			
Maoin, gléasra agus trealamh	7	1,048,430	1,008,067
<b><u>Sócmhainní Reatha</u></b>			
Infhaighte	8	442,116	485,277
Airgead tirim agus coibhéisí airgid		500	500
		<u>442,616</u>	<u>485,777</u>
<b><u>Dlíteanais Reatha (Méid atá dlite laistigh de bhliain amháin)</u></b>			
Iníoctha	9	<u>627,652</u>	<u>542,954</u>
Glan Reatha (Dlíteanais)		(185,036)	(57,177)
Glansócmhainní		<u><b>863,394</b></u>	<u><b>950,890</b></u>
<b><u>Ionadaíocht</u></b>			
Cúlchistí Ioncaim Coinnithe		(185,035)	(57,177)
Cuntas Caipitil	10	<u>1,048,430</u>	<u>1,008,067</u>
		<u><b>863,394</b></u>	<u><b>950,890</b></u>

Tá an Ráiteas ar Shreabhadh Airgid agus Nótaí 1 go 15 mar chuid de na Ráitis Airgeadais seo.

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**An Breitheamh Uasal Rory MacCabe, S.C.**  
**Cathaoirleach an Choimisiúin**

**Dáta:** 15 Meitheamh 2023

**COIMISIÚN OMBUDSMAN AN GHARDA SÍOCHÁNA**

**RÁITEAS AR SHREABHADH AIRGID DON BHLIAIN DAR CRÍOCH 31 NOLLAIG 2022**

	Nótaí	2022 €	2021 €
<b>Glanshreafaí Airgid ó Ghníomhaíochtaí Oibriúcháin</b>			
(Easnamh) / Barrachas don bhliain		(127,859)	66,319
Aistriú chuig/(ó) Chuntas Caipitil		40,363	(169,696)
Muirear dímheasa		244,605	246,033
Caillteanas ar dhiúscairt sócmhainní seasta		-	-
Laghdú / (Méadú) ar Infháltais		43,161	(33,553)
Méadú / (Laghdú) ar Iníoctha		84,698	(32,766)
<b>Glanshreafaí Airgid ó Ghníomhaíochtaí Oibriúcháin</b>		<u>284,968</u>	<u>76,337</u>
<b>Sreafaí Airgid Ó Ghníomhaíochtaí Infheistíochta</b>			
Íocaíochtaí chun maoin, gléasra agus trealamh a fháil	7	<u>(284,968)</u>	<u>(76,337)</u>
<b>Glansreafaí Airgid ó Ghníomhaíochtaí Infheistíochta</b>		<u>(284,968)</u>	<u>(76,337)</u>
		-	-
<b>Méadú / (laghdú) in airgead tirim agus coibhéisí airgid thirim</b>		<u>-</u>	<u>-</u>
Airgead tirim agus coibhéisí airgid ag tús na bliana		500	500
Airgead tirim agus coibhéisí airgid ag deireadh na bliana		<u>500</u>	<u>500</u>

**CHOIMISIÚN OMBUDSMAN AN GHARDA SÍOCHÁNA  
NÓTAÍ Ó MAIDIR LEIS NA RÁITIS AIRGEADAIS  
DON BHLIAIN DAR CRÍOCH 31 NOLLAIG 2022**

**1. Beartas cuntasaióchta**

Tá bunús na cuntasaióchta agus na mbeartas cuntasaióchta suntasach atá glactha ag Coimisiún Ombudsman an Gharda Síochána leagtha amach thíos. Cuireadh i bhfeidhm iad go comhsheasmhach i rith na bliana agus don bhliain roimhe sin.

**a. Faisnéis Ghinearálta**

Bunaíodh Coimisiún Ombudsman Sfochána an Gharda Síochána faoi Acht an Gharda Síochána 2005, le ceannoifig ag 150 Sráid na Mainistreach Uachtarach, Baile Átha Cliath 1. Is í an phríomhfheidhm atá acu ná déileáil le nithe a bhaineann le mí-iompar a d'fhéadfadh a bheith ag baill den Gharda Síochána, ar bhealach éifeachtúil, éifeachtach agus cothrom.

**b. Ráiteas Comhlíontachta**

Ullmhaíodh Ráitis Airgeadais Choimisiún Ombudsman an Gharda Síochána don bhliain dar críoch 31 Nollaig 2022 de réir FRS 102, an caighdeán tuairiscithe airgeadais is infheidhme sa Ríocht Aontaithe agus in Éirinn eisithe ag an gComhairle um Thuairisciú Airgeadais (FRC), arna fhógairt ag Cuntasóirí Cairte Éireann.

**c. Bunús Ullmhúcháin**

Ullmhaítear na Ráitis Airgeadais ar bhonn gnóthais leantaigh, faoin gcoinbhinsiún costais stairiúil agus cloítear le caighdeáin tuairiscithe airgeadais na Comhairle um Thuairisciú Airgeadais, ach amháin mar a léirítear i nDeontais Oireachtais thíos. Tá na Ráitis Airgeadais san fhoirm atá ceadaithe ag an Aire Dlí agus Cirt le comhthoilíú an Aire Caiteachais Phoiblí agus Athchóirithe. Ullmhaítear na Ráitis Airgeadais in Euro arb é airgeadra feidhme an Choimisiúin é.

**d. Deontais Oireachtas**

Is ionann ioncam a aithnítear sna Ráitis Airgeadais faoi Dheontais agus maoiniú a chuirtear ar fáil don Choimisiún trí Vóta na Roinne Dlí agus Cirt. Riarann an Roinn Íocaíocht tuarastal agus gach costas eile agus is ionann an méid a aithnítear mar ioncam agus dul i muinín an Vóta chun íocaíochtaí a dhéantar i rith na bliana a mhaoiniú.

**e. Maoin, Gléasra agus Trealamh**

Luaitear maoin, gléasra agus trealamh ar a gcostas stairiúil lúide dímheas carntha. Gearrtar dímheas ar an Ráiteas Ioncaim agus Caiteachais agus ar Chúlchistí na gCoimisinéirí Ioncaim Coinnithe ar bhonn líne dírí, ag na rátaí atá leagtha amach thíos, chun na sócmhainní a dhíscríobh, arna gcoigeartú i gcomhair luach iarmharach, thar a saol úsáideach measta mar seo a leanas: -

Feabhsúcháin ar Fhoirgnimh Léasach	Thar théarma an léasa 25 bliana
Troscán agus Feistis	10%
Trealamh Oifig	20%
Trealamh TF	20%
Mótarfheithicl	20%

Gearrtar muirear dímheasa bliana iomláine ar shócmhainní i mbliain na héadála. Déantar luach iarmharach agus saol úsáideach sócmhainní seasta a mheas gach bliain le haghaidh táscairí a d'fhéadfadh a bheith athraithe acu. I gcás ina bhfuil táscairí den sórt sin ann, déanfar athbhreithniú ar an luach iarmharach, ar an modh dímheasa agus ar an saol úsáideach, agus leasófar iad sin más gá. Déantar athruithe ar rátaí dímheasa a eascraíonn as an athbhreithniú seo a chur san áireamh go hionchasach thar shaolanna úsáideacha na sócmhainní atá fágtha.

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**f. An Cuntas Caipitil**

Is ionann an Cuntas Caipitil agus luach neamhchumhdaithe an mhaoinithe a cuireadh i bhfeidhm chun sócmhainní seasta a cheannach.

**g. Airgead tirim agus Coibhéis Airgid**

Is éard atá in airgead tirim ar láimh agus taiscí ar éileamh.

**h. Airgeadraí Eachtrachta**

Déantar idirbhearta a ainmnítear in airgeadraí eachtracha a aistriú go euro agus déantar iad a thaifeadadh ag an ráta malairte a rialaíonn dátaí na n-idirbheart. Déantar sócmhainní agus dlíteanais airgeadaíochta atá ainmnithe in airgeadraí eachtracha a aistriú go euro ag na rátaí malairte a rialaíonn an dáta tuairiscithe nó ag rátaí conartha réamhcheannaigh i gcás inarb ann do chonarthaí den sórt sin.

**i. Sochair Scoir**

Clúdaíonn na daoine seo a leanas teidlíochtaí pinsin Choimisiún Ombudsman an Gharda Síochána:

a) scéim shochair shainithe atá neamhchistithe agus atá á riaradh ag an Roinn Caiteachais Phoiblí agus Athchóirithe, nó

b) Scéim Pinsin Aonair na Seirbhíse Poiblí a thosaigh le héifeacht ón 1 Eanáir 2013. Tá gach ball foirne nua a thagann isteach san eagraíocht ar an dáta sin nó ina dhiaidh sin ina mbaill den scéim seo.

Faoi alt 71 (3) d'Acht an Gharda Síochána 2005, is státseirbhísigh iad oifigigh uile an Choimisiúin, dá réir sin ní éiríonn aon mhuirear sna Ráitís Airgeadais seo maidir le haon dlíteanais a d'fhéadfadh teacht chun cinn i leith a sochar scoir.

**j. Léasanna Oibriúcháin**

Aithnítear caiteachas cíosa faoi léasanna oibriúcháin sa Ráiteas Ioncaim agus Caiteachais agus i gCúlchiste na gCoimisinéirí Ioncaim Coinnithe thar shaolré an léasa. Aithnítear caiteachas ar bhonn líne díri thar thréimhse an léasa.

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	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>2 Deontais Oireachtais</b>		
An Roinn Dlí agus Cirt	13,447,126	11,602,061

Tá Coimisiún Ombudsman an Gharda Síochána maoinithe ó Vóta An Roinn Dlí agus Cirt (Vóta 24) trí fho-mhírcheann A.4.

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>3 Costais Foirne agus Eolas Fostaithe</b>		
Pá agus Tuarastail	9,050,510	7,348,112
Taisteal agus Cothabháil	128,889	123,835
Liúntas Solúbthachta	524,589	452,842
Oiliúint Foirne agus FGL	165,606	185,284
Costas Iomlán Foirne	<b>9,869,594</b>	<b>8,110,073</b>

Asbhaineadh Ranníocaíochtaí Aoisliúntais Breise (ASC) de réir na riachtanas reachtúil. Asbhaineadh EUR 246,541 de ASC in 2022 (2021: EUR 234,748) agus atá coinnithe ag an Roinn Dlí agus Cirt.

<b>3 (a) Uimhreacha Fostaithe</b>	<b>2022</b>	<b>2021</b>
An meánlíon fostaithe le linn comhdhéanta mar seo a leanas:		
Coimisinéirí	3	3
Stiúrthóirí	2	2
Oibríochtaí	104	87
Riarachán	51	33
Iomlán	160	125

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**3 (b) Costais Foirne agus Faisnéis**

Miondealú ar shochair fostaithe:

Raon sochar iomlán na bhfostaithe		Líon na bhFostaithe	
Ó	Go	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

Nóta: Chun críocha an nocha seo, áirítear le sochair fostaithe gearrthéarmacha maidir le seirbhísí a soláthraíodh le linn na tréimhse tuairiscithe tuarastal, liúntais ragoibre agus íocaíochtaí eile a dhéantar thar ceann an fhostaí ach ní áirítear ÁSPC an fhostóra.

**3 (c) Sochair Foirceanta**

Níor íodadh aon sochair scoir i rith na bliana.

**3 (d) Íocaíocht leis an gCathaoirleach agus leis na Coimisinéirí Eile**

Seo a leanas íocaíochtaí an Chathaoirligh agus na gCoimisinéirí in 2022:

	2022 Tuarastal €	2021 Tuarastal €
An Breitheamh Onórach Rory MacCabe (Ceaptha 18/01/2022)	107,565	-
Mr. Hugh Hume	150,959	121,952
Ms. Emily Logan	154,882	127,050

Ní bhfuair na Coimisinéirí aon íocaíochtaí feidhmíochta nó aon sochar comhchineáil eile i rith na bliana. Maidir leis na Coimisinéirí Hume & Logan, is é is cúis leis an údar atá leis an méadú ar thuarastail ná gur thosaigh an dá choimisinéir ag deireadh mhí Feabhra 2021 agus dá bhrí sin ní bhfuair siad tuarastal bliana iomlán le haghaidh 2021 a d'fheicfeadh méadú in 2022. Ina theannta sin, íodadh incrimintí lena n-áirítear an incrimint siardhátaithe ón bpacáiste móiminteam tógála do gach státseirbhísigh.

Measadh an Breitheamh Rory McCabe a bheith ina chomhalta den Scéim Pinsean Aoisliúntais Bhreithiúnaigh. Meastar an Coimisinéir Emily Logan agus an Coimisinéir Hugh Hume araon a bheith ina mball den Scéim Pinsin Seirbhíse Poiblí Aonair (mar a shainmhínítear san Acht um Pinsin na Seirbhíse Poiblí (Scéim Aonair agus Forálacha Eile) 2012)

B'ionann íocaíochtaí ón bPríomh-Chiste agus € 87,839 i leith thuarastal an Uasail Rory McCabe don tréimhse 19/01/2022-25/06/2022.)

In 2022, thabhaigh an Cathaoirleach an Breitheamh Rory MacCabe costais taistil € 0 (2021: € 0). Chaith an Coimisinéir Emily Logan costais taistil € 0 (2021: € 0) Chaith an Coimisinéir Hugh Hume costais taistil € 3,244 (2021: € 719).

**CHOIMISIÚN OMBUDSMAN AN GHARDA SÍOCHÁNA**  
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	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>4 Cothabháil agus Forchostais</b>		
Cíos agus Táillí	1,110,983	1,098,723
Deisiúcháin agus Cothabháil	140,763	148,677
Slándáil	303,696	364,291
Glanadh	52,054	46,061
Solas agus Teas	177,915	138,044
Costais Áitribh	1,344	11,405
	<b><u>1,786,755</u></b>	<b><u>1,807,201</u></b>

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>5 Costais Ghinearálta</b>		
Teileafón	41,437	93,858
Costais TF	979,834	820,333
Ceaintín	1,615	434
Cló, Post agus Páipéarachas	64,034	53,750
Costais Fhoilsiúcháin	3,738	5,492
Ábhair Leabharlainne agus Tagartha	68,383	63,201
Costais Mhótair	52,479	48,799
Trealamh Oifige	18,331	3,062
Éadaí Cosanta agus Gabhálais	16,229	13,861
Costais Chomhdhála agus Seimineáir	5,173	1,476
Costais Chruinnithe Ghinearálta	15,725	3,223
Síntiúis	21,754	14,429
Margaíocht & Costais Ghinearálta	394	-
Costais Oifige Ginearálta	8,623	2,886
	<b><u>1,297,749</u></b>	<b><u>1,124,804</u></b>

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>6 Táillí Gairmiúla</b>		
Dlíthiúil	219,633	270,510
Costais a bhaineann le himscrúdú	54,438	79,311
Costais Riaracháin agus Comhlíonta AD	26,733	22,559
Cuntasaíocht	18,115	28,447
Iniúchadh Seachtrach	17,000	16,500
	<b><u>335,919</u></b>	<b><u>417,327</u></b>

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7 <b>Maoin, Gléasra agus Trealamh</b>	Feabhsúcháin ar Léaschoinneál Foirgnimh	Trealamh TF	Trealamh Oifige	Trosacán & Feistis	Feithiclí Mótair	Iomlán
	€	€	€	€	€	€
<b>Costa</b>						
Ar 01 Eanáir 2022	1,419,803	3,159,843	234,574	4,852,624	385,050	10,051,894
Bhreiseanna don bhliain	-	154,434	1,029	-	129,505	284,968
Díúscairtí	-	(4,848)	-	-	-	(4,848)
Ar 31 Nollaig 2022	1,419,803	3,309,429	235,603	4,852,624	514,555	10,332,014
<b>Dímheas fabhráithe</b>						
Ar 01 Eanáir 2022	851,880	2,983,194	228,271	4,630,905	349,574	9,043,824
Muirear dímheas don bhliain	56,792	104,034	3,906	33,451	46,424	244,605
Díúscairtí	-	(4,848)	-	-	-	(4,848)
Ar 31 Nollaig 2022	908,672	3,082,380	232,177	4,664,356	395,998	9,283,584
<b><u>Glanluach Leabhar</u></b>						
Ar 31 Nollaig 2022	<b>511,131</b>	<b>227,049</b>	<b>3,426</b>	<b>188,267</b>	<b>118,557</b>	<b>1,048,430</b>
Ar 31 Nollaig 2021	35,476	176,646	6,303	221,719	567,923	1,008,067

8 <b>Infhaighte</b>	2022 €	2021 €
Réamhíocaíochtaí	442,116	485,277
	<b>442,116</b>	<b>485,277</b>
Suimeanna infhaighte dlite laistigh de bhliain amháin		
9 <b>Iníoctha</b>	2022 €	2021 €
Suimeanna atá dlite laistigh de bhliain amháin:		
Costais Fabhráithe		
Pá	551,576	440,462
Neamh-Phá	76,076	102,492
	<b>627,652</b>	<b>542,954</b>

Tá téarmaí na bhfabhráithe bunaithe ar na conarthaí bunúsacha..



**CHOIMISIÚN OMBUDSMAN AN GHARDA SÍOCHÁNA  
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	2022 €	2021 €
<b>10 Cuntas Caipitil</b>		
Ag 1 Eanáir	1,008,067	1,177,763
<u>Aistriú ó / (chuig) Ráiteas Ioncaim agus Eisiúint agus Cúlchistí Ioncaim Coinnithe</u>		
Maoiniú Sócmhainní Seasta	284,968	76,337
An méid a scaoileadh ar dhiúscairt sócmhainní seasta	-	-
Amúchadh i gcomhréir le beartas dímheasa sócmhainní	<u>(244,605)</u>	<u>(246,033)</u>
Aistrithe ó / (go) Ráiteas Ioncaim agus Caiteachas agus Cúlchistí Ioncaim Coinnithe	40,363	(169,696)
Balance ar 31 Nollaig	<u><b>1,048,430</b></u>	<u><b>1,008,067</b></u>

**11 Gealltanais Léasa**

Tá gealltanais ag Coimisiún Ombudsman an Gharda Síochána maidir le léas ar chóiríocht oifige ag Uimh. 150 Sráid na Mainistreach, Baile Átha Cliath 1. Sealbhaítear é seo trí léas 25 bliana, a thosaigh i 2007. Is é costas bliantúil an léasa ná € 979,272 i leith an áitribh agus € 39,875 i leith spásanna carrchlóis tionóntaí.

Tá oifig ag GSOC i Seirbhís Phríosúin na hÉireann sa Longfort. Síníodh léas 10 mbliana ar an 24 Deireadh Fómhair 2018 chun foireann Chorcaí a chur in oifig in Aonad 4D, An Aitriam, Páirc Miondíola an Linn Dhubh, Corcaigh. Is é € 91,050 costas bliantúil an léasa le haghaidh 2022.

**Gealltanais Léasa**

Ag Nollaig 2022 agus ar 31 Nollaig 2021 bhí na híosíocaíochtaí léasa seo a leanas amach anseo ag Coimisiún Ombudsman an Gharda Síochána faoi léasanna neamh-inchealaithe:

	Ag 31 Nollaig 2022 €	Ag 31 Nollaig 2021 €
Iníochta laistigh de 1 bhliain	1,110,197	1,110,197
Iníochta laistigh 2 — 5 bliaina	4,352,497	4,396,643
Iníochta tar éis 5 bliana	<u>5,228,861</u>	<u>6,283,876</u>
	<u><b>10,691,555</b></u>	<u><b>11,790,716</b></u>

# CHOIMISIÚN OMBUDSMAN AN GHARDA SÍOCHÁNA NÓTAÍ Ó MAIDIR LEIS NA RÁITIS AIRGEADAIS DON BHLIAIN DAR CRÍOCH 31 NOLLAIG 2022

## 12 Gealltanais Chaipitiúla

Ní raibh aon ghealltanais chaipitil ann an 31 Nollaig 2022.

## 13 Idirbhearta Páirtí Gaolmhara/Nochtadh Leasanna

Tá triúr Coimisinéirí agus beirt chomhaltaí den Fheidhmeannas Sinsearach ar phríomhphearsanra bainistíochta Choimisiún Ombudsman an Gharda Síochána. B'ionann an cúiteamh iomlán a d'íoc Coimisiún Ombudsman an Gharda Síochána le príomhphearsanra bainistíochta agus € 598,625 (2021: € 524,963). B'ionann íocaíochtaí ón bPríomh-Chiste agus € 87,839 (2021: € 219,295).

Comhlíonann Coimisiún Ombudsman an Gharda Síochána an Cód Cleachtais maidir le Rialachas Comhlachtaí Stáit arna eisiúint ag an Roinn Airgeadais i ndáil le nochtadh leasanna ag an gCoimisiún agus ag comhaltaí/foireann an Choimisiúin. Tá nósanna imeachta foirmiúla ann chun a áirithiú go gcloítear le ceanglais an Chóid.

## 14. Dlíteanas Teagmhasach

Tá an Coimisiún páirteach in imeacht dlíthiúil a d'fhéadfadh dlíteanas a ghiniúint, ag brath ar thoradh na dlíthíochta. Tá méid nó uainiú iarbhír na ndlíteanas a d'fhéadfadh a bheith ann éiginnte.

## 15 Imeacht Iar-Chlár Comhardaithe Neamhchoigeartaithe

Tá Coimisiún Ombudsman an Gharda Síochána (GSOC) ag aistriú chuig Oifig nua Ombudsman na bPóilíní faoi láthair de réir mar a aistríonn sé i gcomhréir leis an mBille PSCS atá le hachtú go luath in 2024. In chun é seo a ullmhú, tá athbhreithniú neamhspleách eagraíochtúil coimisiúnaithe ag GSOC in 2022 chun an struchtúr eagraíochtúil nua a chur ar an eolas agus riachtanais acmhainní a shainiú.

Le linn 2022, bhí GSOC rannpháirteach go gníomhach le Clár Idirghníomhaireachta agus Trasrannach Forfheidhmithe na Roinne Dlí agus Cirt don Bhille. Is clár casta ilsnáithe é seo, a tharraingíonn sa Roinn, GSOC, An Garda Síochána, agus Cigireacht an Gharda Síochána. Chomh maith le hionadaíocht a fháil ar Bhord agus ar Ghrúpa Stiúrtha Cur Chun Feidhme an Chláir, tá ról lárnach ag GSOC in dhá thionscadal a bhfuil tábhacht straitéiseach ar leith ag baint leo:

Tionscadal Samhail Oibriúcháin OPO, chun na struchtúir institiúideacha agus rialachais a ullmhú d'athsheoladh GSOC mar ghníomhaireacht a bhfuil vóta neamhspleách Oireachtais aici. Tionscadal Athchóirithe an Próisis OPO, chun na córais athchóirithe, na nósanna imeachta, na prótacail agus na línte cumarsáide comhaontaithe is gá a bhunú i ndlúthchomhar leis an nGarda Síochána chun comhar idirghníomhaireachta éifeachtach a bhaint amach maidir le hoibleagáidí reachtúla na reachtáíochta nua a chur i gcrích.

## 16 Ráitis Airgeadais a Fhaomhadh

Ceadaíodh na Ráitis Airgeadais ar 15 Meitheamh 2023



# Ard Reachtaire 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 2022 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 2022 and of its income and expenditure for 2022 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.

**Andrew Harkness**  
For and on behalf of the  
Comptroller and Auditor General  
16 June 2023

## 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  
**Ombudsman**  
INQUIRY INDEPENDENCE IMPARTIALITY

**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 <sup>th</sup> May 2022
Telephone Number:	01 871 6676 1890 600 800
Fax Number:	01 814 7025
Website:	<a href="http://www.gardaombudsman.ie">www.gardaombudsman.ie</a>
Email:	<a href="mailto:info@gsoc.ie">info@gsoc.ie</a>
Auditors:	Office of the Comptroller and Auditor General 3A Mayor Street Upper Dublin 1

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



## **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 22<sup>nd</sup> 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.

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

**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.

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

**Travel and Subsistence Expenditure**

Travel and subsistence expenditure is categorised as follows:

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

\* 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:** 15<sup>th</sup> 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 31<sup>st</sup> December 2022 were effective.



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

Date: 15<sup>th</sup> 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 €
<b>Income</b>			
Oireachtas Grants	2	13,447,126	11,602,061
Transferred (to) / from Capital Account	10	(40,363)	169,696
<b>Total Income</b>		<u>13,406,763</u>	<u>11,771,757</u>
<b>Expenditure</b>			
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
<b>Total Expenditure</b>		<u>13,534,622</u>	<u>11,705,438</u>
<b>(Deficit) / Surplus for the year</b>		<b>(127,859)</b>	<b>66,319</b>
Balance at 1 January		(57,177)	(123,496)
Balance at 31 December		<u><b>(185,036)</b></u>	<u><b>(57,177)</b></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.




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

**GARDA SÍOCHÁNA OMBUDSMAN COMMISSION**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 €	2021 €
<b>Net Cash Flows from Operating Activities</b>			
(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)
<b>Net Cash Flows from Operating Activities</b>		<u>284,968</u>	<u>76,337</u>
<b>Cash Flows From Investing Activities</b>			
Payments to acquire property, plant and equipment	7	<u>(284,968)</u>	<u>(76,337)</u>
<b>Net Cashflows from Investing Activities</b>		<u>(284,968)</u>	<u>(76,337)</u>
		-	-
<b>Increase / (decrease) in cash and cash equivalents</b>		<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**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>2 Oireachtas Grants</b>		
Department of Justice	<u>13,447,126</u>	<u>11,602,061</u>

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

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>3 Staff Costs and Employee Information</b>		
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	<u><b>9,869,594</b></u>	<u><b>8,110,073</b></u>

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.

<b>3 (a) Employee Numbers</b>	<b>2022</b>	<b>2021</b>
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	<u><b>160</b></u>	<u><b>125</b></u>

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**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).



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	<b>2022</b>	<b>2021</b>
	€	€
<b>4 Upkeep and Overheads</b>		
Rent and Service Charges	1,110,983	1,098,723
Repairs and Maintenance	140,763	148,677
Security	303,696	364,291
Cleaning	52,054	46,061
Light and Heat	177,915	138,044
Premises Expenses	1,344	11,405
	<b><u>1,786,755</u></b>	<b><u>1,807,201</u></b>

	<b>2022</b>	<b>2021</b>
	€	€
<b>5 General Expenses</b>		
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
	<b><u>1,297,749</u></b>	<b><u>1,124,804</u></b>

	<b>2022</b>	<b>2021</b>
	€	€
<b>6 Professional Fees</b>		
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
	<b><u>335,919</u></b>	<b><u>417,327</u></b>

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<b>7 Property, Plant and Equipment</b>	Improvements on Leasehold Buildings	IT Equipment	Office Equipment	Furniture & Fittings	Motor Vehicles	Total
	€	€	€	€	€	€
<b>Cost</b>						
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	<u>1,419,803</u>	<u>3,309,429</u>	<u>235,603</u>	<u>4,852,624</u>	<u>514,555</u>	<u>10,332,014</u>
<b>Accumulated Depreciation</b>						
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	<u>908,672</u>	<u>3,082,380</u>	<u>232,177</u>	<u>4,664,356</u>	<u>395,998</u>	<u>9,283,584</u>
<b>Net Book Value</b>						
At 31 December 2022	<u><b>511,131</b></u>	<u><b>227,049</b></u>	<u><b>3,426</b></u>	<u><b>188,267</b></u>	<u><b>118,557</b></u>	<u><b>1,048,430</b></u>
At 31 December 2021	<u>35,476</u>	<u>176,646</u>	<u>6,303</u>	<u>221,719</u>	<u>567,923</u>	<u>1,008,067</u>

	<b>2022</b>	<b>2021</b>
	€	€
<b>8 Receivables</b>		
Prepayments	442,116	485,277
	<u><b>442,116</b></u>	<u><b>485,277</b></u>

All receivables are due within one year.

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

The terms of accruals are based on the underlying contracts.

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	2022 €	2021 €
<b>10 Capital Account</b>		
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	<u>(244,605)</u>	<u>(246,033)</u>
Transferred from / (to) Statement of Income and Expenditure and Retained Revenue Reserves	40,363	(169,696)
Balance at 31 December	<u><u>1,048,430</u></u>	<u><u>1,008,067</u></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 24<sup>th</sup> 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	<u>5,228,861</u>	<u>6,283,876</u>
	<u><u>10,691,555</u></u>	<u><u>11,790,716</u></u>

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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 15<sup>th</sup> JUNE 2023