

# ENVIRONMENT FUND

## Accounts 2013 and Comptroller and Auditor General Report



**ENVIRONMENT FUND**

**Accounts 2013**

**and**

**Comptroller and Auditor**

**General Report**

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## **Environment Fund Accounts 2013 Statement by Accounting Officer on Internal Financial Control**

### **Responsibility for System of Internal Financial Control**

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department. This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows:

### **Financial Control Environment**

I confirm that a control environment containing the following elements is in place:

- financial responsibilities have been assigned at management level with corresponding accountability.
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- there is an Audit Committee to advise me in discharging my responsibilities for the internal financial control system.

### **Administrative Controls and Management Reporting**

I confirm that a framework of administrative procedures and regular management reporting is in place including segregation of duties and a system of delegation and accountability and, in particular, that:

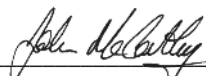
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- there are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.

## Environment Fund Accounts 2013 Statement by Accounting Officer on Internal Financial Control (continued)

- a risk management system operates within the Department.
- there are systems aimed at ensuring the security of the ICT systems.
- there are appropriate capital investment control guidelines and formal project management disciplines.
- the Department is compliant with all relevant guidelines regarding procurement and is complying with all circulars relating to the mandatory use of framework agreements and contracts.

### Internal Audit

I confirm that the Department has an internal audit function with appropriately trained personnel, which operates in accordance with an approved written charter. Its work is informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, approved by me, are based on this analysis. These plans aim to cover the key controls, on a rolling basis, over a reasonable period. The internal audit function is reviewed periodically by me and by the Audit Committee. I am satisfied that there are procedures in place to ensure that the reports of the internal audit function are followed up.

Signed   
John McCarthy  
Secretary General

Date 

## Environment Fund Accounts 2013

### Statement of Accounting Policies

#### 1. General

The Environment Fund was established by the Waste Management (Amendment) Act 2001 (No. 36 of 2001), to be managed and controlled by the Minister for the Environment, Community and Local Government. The Fund was established with effect from 17 July 2001.

Environmental Levies were introduced in respect of plastic bags by the Waste Management (Environmental Levy) (Plastic Bag) Regulations 2001 (S.I. No. 605 of 2001) and in respect of landfill by the Waste Management (Landfill Levy) Regulations 2002 (S.I. No. 86 of 2002).

The proceeds of the Environmental Levy on the supply of plastic bags, collected by the Revenue Commissioners, and the Environmental Levy on the landfilling of waste, collected by local authorities, are paid into the Fund.

Collection costs incurred by the Revenue Commissioners are reimbursed from the Fund, while each local authority may deduct and retain up to 2% (maximum of €50,000 per annum) from levies payable in respect of privately operated landfill facilities and 80% from levies payable in respect of unauthorised landfill facilities, to meet expenses incurred by them in the enforcement and collection of levies.

Expenditure from the Fund in respect of collection of the Environmental Levy on the supply of plastic bags is agreed under an operation and service level agreement with the Revenue Commissioners.

Other expenditure is authorised by the Minister in accordance with the purposes permitted by the Waste Management legislation.

Section 74(9) of the Waste Management Act 1996 (as inserted by Section 12 of the Waste Management (Amendment) Act, 2001 and Section 14 of the Environment (Miscellaneous Provisions) Act, 2011) specifies the purposes for which payments may be made from the Environment Fund.

The Environment Fund is managed by the Department of the Environment, Community and Local Government and the associated administration costs are charged to Vote 25.

## **Environment Fund Accounts 2013 Statement of Accounting Policies (continued)**

### **2. Recognition of Income**

Income from the Environmental Levy on the supply of plastic bags is the amount collected by the Office of the Revenue Commissioners. Income from the Environmental Levy on the Landfill of Waste is the amount collected by local authorities, less amounts retained from levies paid in respect of privately operated and unauthorised facilities.

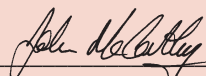
### **3. Recognition of Expenditure**

In the case of goods and services, an expense/liability is recognised when the supplier has met the contractual requirement to provide goods and services ordered and presented an invoice. In the case of grants, an expense/liability is recognised when the grantee has met all requirements for the grant being paid.

## Environment Fund Income and Expenditure Account for the year ended 31 December 2013

		2013	2012
<u>Income</u>	<u>Notes</u>	€	€
Environmental Levy on the Landfill of Waste	1	43,398,619	51,808,780
Environmental Levy on Plastic Bags	2	14,768,533	13,863,175
Interest on Investments	3	<u>17,049</u>	<u>41,944</u>
		<u><b>58,184,201</b></u>	<u><b>65,713,899</b></u>
<u>Expenditure</u>			
Environmental Protection Agency Research and Development and Administration Costs (Non-Pay)	4	13,896,000	12,100,000
Enforcement Initiatives	5	9,333,625	11,352,501
Contributions to National and International Bodies	6	8,228,829	7,841,104
Built and Natural Heritage Projects	7	5,884,010	8,846,137
Recycling Operational Costs	8	4,955,643	7,250,000
Waste Prevention and National Market Development Programmes	9	3,491,056	4,321,714
Waste Management including Recycling Projects	10	2,351,538	1,480,008
Office of Environmental Enforcement	11	2,022,000	2,100,000
Environment Awareness	12	1,659,151	1,637,524
Anti-Litter Initiatives	13	1,298,391	1,836,638
Radiological Protection Institute of Ireland (Non-Pay)	14	1,078,000	1,078,000
Water Quality	15	445,429	4,148,983
Environmental Levy Collection Costs	16	398,821	401,683
Pollution Control/ Air Climate	17	206,023	109,114
Nuclear Safety	18	303	1,526,250
Other	19	312,579	581,422
Remediation of Landfill/Illegal Sites		-	4,120,438
<b>Total Expenditure</b>	<b>20</b>	<u><b>55,561,398</b></u>	<u><b>70,731,516</b></u>
Surplus/(Deficit) for the Year		2,622,803	(5,017,617)
Accumulated Surplus at 1 January		<u>8,937,385</u>	<u>13,955,002</u>
<b>Accumulated Surplus at 31 December</b>		<u><b>11,560,188</b></u>	<u><b>8,937,385</b></u>

The Statement of Accounting Policies on Pages 3 and 4 and Notes 1 to 24 form part of these Accounts.

Signed   
John McCarthy  
Secretary General

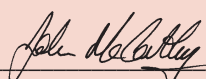
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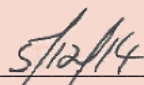


## Environment Fund Balance Sheet as at 31 December 2013

	<u>Notes</u>	2013 €	2012 €
<b><u>Current Assets</u></b>			
Bank		7,344,199	5,028,046
Environmental Levy on the Landfill of Waste due from Local Authorities	21	4,536,684	8,808,187
Environmental Levy on Plastic Bags due from Revenue Commissioners	22	4,434,773	3,912,136
Prepayments	23	<u>112,513</u>	<u>141,718</u>
		<u><b>16,428,169</b></u>	<u><b>17,890,087</b></u>
<b><u>Current Liabilities</u></b>			
Accrued Expenses	24	4,867,981	8,952,702
		<u>4,867,981</u>	<u>8,952,702</u>
<b>Net Assets</b>		<u><b>11,560,188</b></u>	<u><b>8,937,385</b></u>
<b>Represented by Accumulated Surplus on Income and Expenditure Account</b>		<u><b>11,560,188</b></u>	<u><b>8,937,385</b></u>

The Statement of Accounting Policies on Pages 3 and 4 and Notes 1 to 24 form part of these Accounts

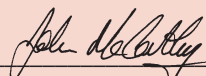
Signed   
 John McCarthy  
 Secretary General

Date   
 5/12/14

## Environment Fund Cash Flow Statement as at 31 December 2013

	2013	2012
	€	€
<b><u>Reconciliation of deficit to net cash inflow from operating activities</u></b>		
Surplus/(Deficit)for the Year	2,622,803	(5,017,617)
Deposit Interest Earned	(17,049)	(41,944)
(Increase)/Decrease in Levies due and Prepayments	3,778,071	(654,286)
Increase/(Decrease) in Accrued Expenses	<u>(4,084,721)</u>	<u>7,772,162</u>
Net Cash Inflow from Operating Activities	<u><u>2,299,104</u></u>	<u><u>2,058,315</u></u>
<b>Cash Flow Statement</b>		
Net Cash Flow from Operating Activities	2,299,104	2,058,315
<b>Return on Investments and Servicing of Finance</b>		
Deposit Interest Earned	<u>17,049</u>	<u>41,944</u>
Increase in Cash	<u><u>2,316,153</u></u>	<u><u>2,100,259</u></u>
<b><u>Reconciliation of net cash flows to movement in net funds</u></b>		
Changes in Net Funds resulting from Cash Flow		
Net Funds at the beginning of the Year	5,028,046	2,927,787
Net Funds at the end of the Year	<u>7,344,199</u>	<u>5,028,046</u>
Increase in Cash in the Year	<u><u>2,316,153</u></u>	<u><u>2,100,259</u></u>

The Statement of Accounting Policies on Pages 3 and 4 and Notes 1 to 24 form part of these Accounts.

Signed   
John McCarthy  
Secretary General

Date 

## Notes to the Accounts

### 1. Environmental Levy on the Landfill of Waste

This figure represents the amounts collected by local authorities, net of any amounts retained by them under the Waste Management (Landfill Levy) Regulations 2011, in respect of the Environmental Levy on the Landfill of Waste. This is summarised as follows:

	2013	2012
	€	€
Levy on the Landfill of Waste from privately operated landfills	25,815,717	29,126,408
Levy on the Landfill of Waste from landfills operated by local authorities	17,582,678	22,682,372
Levy on the Landfill of Waste from unauthorised landfills	224	-
<b>Total</b>	<b><u>43,398,619</u></b>	<b><u>51,808,780</u></b>

In 2013, a total of €137,008 (€200,000 in 2012) was retained by local authorities from levies collected under Regulation 8 (3) of the Waste Management (Landfill Levy) Regulations 2011, in respect of privately operated landfill sites and a further €896 (€1,306 in 2012) was retained by local authorities from levies collected under Regulation 10 (4) of the Regulations, in respect of unauthorised landfill sites.

In 2012 landfill levies of €4,627,565 due to the Fund in respect of three privately operated landfill sites were not included in the income figure. They were not collected by the local authorities concerned as the private sector operator was in receivership. One of the local authorities concerned has been advised by the receiver that the landfill levies of €3,106,101 due to the Fund are unsecured liabilities and will not now be paid. The landfill levies due in relation to the other two sites are still unpaid and under review by the company receiver.

In 2012, an amount of €163,768 was not included in the income figure, as the categorisation of the waste concerned was being reviewed by the Department, this review is on-going.

In addition, landfill levies of €121,867 due to the Fund in respect of 2013 from a publicly (local authority) operated landfill site have not been included in the income figure above as the local authority in question has not yet remitted the levy due. The local authority, as the accountable person under the Waste Management (Landfill Levy) Regulations 2011, is responsible for discharging this liability to the Fund and interest on the unremitted levy is accruing under Section 73(5) of the Waste Management Act 1996.

**Notes to the Accounts (continued)****2. Environmental Levy on the supply of Plastic Bags**

This figure represents the amount collected from retailers by the Revenue Commissioners.

**3. Interest on Investments**

This figure represents interest earned from the investment of funds awaiting dispersal.

**4. Environmental Protection Agency Research and Development and Administration Costs (Non-Pay)**

This is a re-imbusement of the costs incurred by the Environmental Protection Agency in respect of Research and Development and administration (non-pay).

	2013	2012
	€	€
Research and Development	8,800,000	9,600,000
Administration Costs (Non-Pay) <sup>1</sup>	<u>5,096,000</u>	<u>2,500,000</u>
<b>Total</b>	<b><u>13,896,000</u></b>	<b><u>12,100,000</u></b>

<sup>1</sup>In addition, expenditure of €0.3m. was incurred in respect of activities in this area from Vote 25 - Environment, Community and Local Government, in 2013, (€0.2m. in 2012).

**5. Enforcement Initiatives**

This expenditure is in respect of grants paid to local authorities and other appropriate bodies in support of enforcement initiatives. €0.7m of the expenditure incurred under this heading in 2013 (€0.7 in 2012) relates to payments made under a framework agreement between the Irish State and the Northern Irish authorities, to repatriate waste illegally deposited in Northern Ireland, which had originated in the Republic of Ireland. At 31 December 2013, work had been carried out on removing waste from 8 of the sites specified under the framework agreement (approximately 78,000 tonnes of waste has been repatriated at a cost of €6.5m). There will be further costs incurred by the Irish State under the terms of the framework agreement (there is an estimated 172,000 tonnes of illegal waste at the remaining 8 sites). A work programme with respect to 2014 is underway which will see three further sites remediated and an estimated 22,000 tonnes of waste repatriated.

**Notes to the Accounts (continued)**

**6. Contributions to National and International Bodies**

This figure represents Ireland's national mandatory and voluntary contributions to organisations concerned with the protection of the environment. These are summarised as follows:

	<b>2013</b>	<b>2012</b>
	€	€
International Meteorological Organisations	3,809,286	3,449,872
Environmental Radiation Policy	1,681,063	1,678,019
Global Environment Facility	1,421,000	1,420,000
Vienna Convention/Montreal Protocol for the Protection of the Ozone Layer	629,133	629,087
United Nations Environment Fund	361,000	360,706
United Nations Framework Convention on Climate Change (UNFCCC)	141,708	142,384
Geneva Convention on Long Range Transboundary Air Pollution	56,676	39,551
OSPAR Convention on Protection of the Marine Environment of the North-East Atlantic	48,701	47,309
Stockholm Convention	23,380	21,394
Basel Convention	19,015	22,505
Cartagena Protocol on Biosafety	14,182	-
Aarhus Convention on Access to Information, Public Participation in Decision-making and Access to Justice in Environmental Matters	13,866	21,352
Royal Irish Academy	9,819	8,925
<b>Total</b>	<b><u>8,228,829</u></b>	<b><u>7,841,104</u></b>

**7. Built and Natural Heritage Projects**

This expenditure relates to the re-imbusement of costs incurred by the Department of Arts, Heritage and the Gaeltacht (DAHG) on Built and Natural Heritage Projects. These costs have been certified by DAHG as being in accordance with the legislation under which the Fund is established.

**8. Recycling Operational Costs**

This represents payments made to local authorities from the Fund to assist in meeting the operational cost of waste management infrastructure.

**Notes to the Accounts (continued)****9. Waste Prevention and National Market Development Programmes**

Expenditure under this heading is summarised as follows:

	2013	2012
	€	€
National Waste Prevention Programme	3,319,922	3,641,240
National Market Development Programme	163,298	655,749
National Strategy on Biodegradable Waste	7,836	24,725
<b>Total</b>	<b><u>3,491,056</u></b>	<b><u>4,321,714</u></b>

**10. Waste Management including Recycling Projects**

This represents payments made to local authorities from the Fund to assist in meeting the capital costs of providing waste management infrastructure. Funding was also provided towards the costs of planning and procurement for major local authority waste management infrastructure. This is summarised as follows:

	2013	2012
	€	€
Waste Management - Capital Grants Scheme	2,341,378	1,331,091
Planning and Procurement for major local authority infrastructure projects	10,160	148,917
<b>Total</b>	<b><u>2,351,538</u></b>	<b><u>1,480,008</u></b>

**11. Office of Environmental Enforcement**

This is a re-imbusement of the costs incurred by the Environmental Protection Agency in respect of the operations of the Office of Environmental Enforcement.

## Notes to the Accounts (continued)

### 12. Environment Awareness

This figure represents expenditure on environmental awareness raising and Environmental Non-Governmental Organisations (ENGO) capacity building. This is summarised as follows:

	<b>2013</b>	<b>2012</b>
	€	€
Irish Environmental Network (EENGO) - Core/ Capacity & Project Funding	843,419	784,280
Local Agenda 21 Partnership Fund Grant Assistance	400,000	337,000
- Green Schools	200,000	180,000
- External Awareness Campaigns	44,145	49,657
- Birdwatch	40,000	30,000
- Digital ENFO Service	30,000	50,000
- Young Environmentalists Awards	25,000	20,000
- An Taisce - Planning Process	20,000	20,000
- European Environment Bureau	20,000	-
- Cork Environmental Forum	10,000	-
- Green Awards	7,500	7,500
- OECD (Environmental compliance indicators)	5,000	5,000
- IBEC Environment Awards	5,000	-
- Sherkin Island Marine Station	4,000	4,000
- Cultivate Greenhouse	-	145,000
Advertising	5,087	5,087
<b>Total</b>	<b><u>1,659,151</u></b>	<b><u>1,637,524</u></b>

### 13. Anti-Litter Initiatives

This figure represents expenditure on a range of initiatives including:

	<b>2013</b>	<b>2012</b>
	€	€
Local Authority Anti-Litter Awareness Grants	969,291	1,499,636
National Spring Clean	225,000	225,000
National Litter Pollution Monitoring System	54,100	61,295
Irish Business Against Litter National Litter League	50,000	50,000
Advertising	-	707
<b>Total</b>	<b><u>1,298,391</u></b>	<b><u>1,836,638</u></b>

**Notes to the Accounts (continued)****14. Radiological Protection Institute of Ireland (Non-Pay)**

This represents funding provided to the Radiological Protection Institute of Ireland (RPII) to defray its day-to-day (non-pay) running costs.

**15. Water Quality**

This expenditure relates to grant aid contributions towards various initiatives concerning water quality. Expenditure in this area is summarised as follows:

	<b>2013</b>	<b>2012</b>
	€	€
Blue Flag Scheme	199,000	214,000
Funding of NGO (SWAN/VOICE)	170,659	170,227
Water Quality Research	75,770	114,756
<sup>1</sup> Environmental Protection Agency – Water Quality Monitoring and Assessment Programme	-	3,650,000
<b>Total</b>	<b><u>445,429</u></b>	<b><u>4,148,983</u></b>

<sup>1</sup>In addition, expenditure of €3.9m. was incurred in respect of activities in this area from Vote 25 - Environment, Community and Local Government, in 2013 (nil in 2012).

**16. Environmental Levy Collection Costs**

This figure represents the annual service fee agreed with the Revenue Commissioners for the operation of the Environmental Levy on the supply of plastic bags.

**17. Pollution Control Air/Climate**

This figure represents funding towards the running of European Mobility Week, funding measures aimed at reducing noise/air pollution as well as expenditure incurred in the development and implementation of national policy on climate change. This is summarised as follows:

	<b>2013</b>	<b>2012</b>
	€	€
Climate Change	161,119	59,787
Air/Noise pollution control	44,904	49,327
<b>Total</b>	<b><u>206,023</u></b>	<b><u>109,114</u></b>

**18. Nuclear Safety**

This funding relates to continuing legal and scientific researches in this area, with particular reference to the Sellafield complex in the UK, in accordance with Government policy.



**Notes to the Accounts (continued)**

**19. Other**

This figure represents expenditure on various other initiatives which are summarised as follows:

	<b>2013</b>	<b>2012</b>
	€	€
National Economic and Social Council	95,247	93,693
Environmental International Sustainability	60,148	79,289
Tidy Towns	58,853	57,879
CO2 Reduction in Non-Domestic Buildings	36,124	17,393
Producer Responsibility Initiatives	34,589	212,203
Sea Lettuce Intervention	22,856	75,364
Stakeholders Forum	4,557	-
Waste Prevention Operational Costs	205	378
Regional Waste Management Plans	-	45,223
<b>Total</b>	<b><u>312,579</u></b>	<b><u>581,422</u></b>

**20. Total Expenditure**

Total expenditure from the Fund in 2013 can be summarised as follows:

	<b>2013</b>	<b>2012</b>
	€	€
Environmental Protection Agency	19,218,513	23,752,562
Local authorities	17,635,166	23,571,074
Contributions to National and International Bodies	8,228,829	7,841,104
Built and Natural Heritage Projects	5,884,010	8,846,137
Radiological Protection Institute of Ireland	1,078,000	1,083,970
Other	3,516,880	5,636,669
<b>Total</b>	<b><u>55,561,398</u></b>	<b><u>70,731,516</u></b>

**Notes to the Accounts (continued)****21. Environmental Levy on the Landfill of Waste**

Amounts owed to the Fund by local authorities at 31 December 2013 were as follows:

	2013	2012
	€	€
Levy on the Landfill of Waste from privately operated landfills	2,931,861	6,865,260
Levy on the Landfill of Waste from landfills operated by local authorities	1,604,823	1,942,927
<b>Total</b>	<b><u>4,536,684</u></b>	<b><u>8,808,187</u></b>

**22. Environmental Levy on Plastic Bags**

This is the net liability of the Revenue Commissioners to the Fund at 31 December 2013.

**23. Prepayments**

Prepayments at 31 December 2013 were as follows:

	2013	2012
	€	€
Contributions to International Organisations	112,033	141,708
National Economic and Social Council	480	-
Environment Awareness costs	-	10
<b>Total</b>	<b><u>112,513</u></b>	<b><u>141,718</u></b>

**24. Accrued Expenses**

Accrued Expenses at 31 December 2013 were as follows:

	2013	2012
	€	€
Enforcement grants	3,765,404	4,200,370
Recoupment due to the Department of Arts, Heritage and the Gaeltacht in respect of costs incurred in 2013	1,058,514	1,203,274
Costs associated with Irelands contribution to the Geneva Convention on Long Range Transboundary Air Pollution	17,284	-
Professional Services Withholding Tax to be paid over to the Revenue Commissioners in respect of 2013	16,318	206,515
Consultancy costs associated with the National Litter Pollution Monitoring System	8,669	9,712
Costs relating to Pollution Control/ Air Climate	1,587	-
Costs associated with Waste Prevention	205	378
Recycling operational costs	-	3,200,000
National Market Development Programme	-	132,453
<b>Total</b>	<b><u>4,867,981</u></b>	<b><u>8,952,702</u></b>



## Comptroller and Auditor General Report for presentation to the Houses of the Oireachtas

### Environment Fund

I have audited the financial statements of the Environment Fund for the year ended 31 December 2013 under the Waste Management Act 1996. The financial statements, which have been prepared under the accounting policies set out therein, comprise the statement of accounting policies, the income and expenditure account, the balance sheet, the cash flow statement and the related notes. The financial statements have been prepared in the form prescribed under section 74 of the Act and generally accepted accounting practice in Ireland.

### Responsibilities of the Department of the Environment, Community and Local Government

The Department is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view of the transactions of the Fund and of its state of affairs and for ensuring the regularity of transactions.

### Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and report on them in accordance with applicable law.

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

### Scope of Audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and

- the overall presentation of the financial statements

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

### Opinion on the Financial Statements

In my opinion, the financial statements, which have been properly prepared in accordance with generally accepted accounting practice in Ireland, give a true and fair view of the transactions of the Fund for the year ended 31 December 2013 and of the state of its affairs at that date.

In my opinion, proper books of account have been kept by the Department. The financial statements are in agreement with the books of account.

### Matters on which I Report by Exception

I report by exception if

- I have not received all the information and explanations I required for my audit, or
- my audit noted any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the statement on internal control does not reflect the Departments compliance with the requirements for such statements set out in the Report of the Working Group on the Accountability of Secretaries General and Accounting Officers, or
- I find there are other material matters relating to the manner in which public business has been conducted.

I have nothing to report in regard to those matters upon which reporting is by exception.

Seamus McCarthy  
Comptroller and Auditor General  
10 December 2014

