

Oifig Choimisinéir na dTeangacha Oifigiúla

FINANCIAL STATEMENTS

for the year ended

31 December 2008

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OIFIG CHOIMISINÉIR NA dTEANGACHA OIFIGIÚLA

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

I have audited the financial statements of An Coimisinéir Teanga for the year ended 31 December 2008 under the Official Languages Act 2003.

The financial statements, which have been prepared under the accounting policies set out therein, comprise the Statement of Accounting Policies, Income and Expenditure Account, the Balance Sheet and the related notes.

Respective Responsibilities of the Commissioner and the Comptroller and Auditor General

The Commissioner is responsible for preparing the financial statements in accordance with the Official Languages Act 2003, and for ensuring the regularity of transactions. The Commissioner prepares the financial statements in accordance with Generally Accepted Accounting Practice in Ireland. The accounting responsibilities of the Commissioner are set out in the Statement of Responsibilities of An Coimisinéir Teanga.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland)

I report my opinion as to whether the financial statements give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland. I also report whether in my opinion proper books of account have been kept. In addition, I state whether the financial statements are in agreement with the books of account.

I report any material instance where moneys have not been applied for the purposes intended or where the transactions do not conform to the authorities governing them.

I also report if I have not obtained all the information and explanations necessary for the purposes of my audit.

I review whether the statement on the system of internal financial control reflects the Office's compliance with the Code of Practice for the Governance of State Bodies and report any material instance where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements. I am not required to consider whether the Statement of Internal Financial Control covers all financial risks and controls, or to form an opinion on the effectiveness of the risk and control procedures.

Basis of Audit Opinion

In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures and regularity of the financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the

accounting policies are appropriate to the Office's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. In forming my opinion, I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion, the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of affairs of Oifig Choimisinéir na dTeanga Oifigiúla at 31 December 2008 and of its income and expenditure for the year then ended.

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

Gerard Smyth
For and on behalf of the
Comptroller and Auditor General
15 October 2009

Oifig Choimisinéir na dTeangacha Oifigiúla

Statement on Internal Financial Control

Responsibility for the System of Internal Financial Control

Oifig Choimisinéir na dTeangacha Oifigiúla is a small office in one unit. There is a total staff of 9, including An Coimisinéir Teanga, an Office Manager and seven officials. The responsibility for ensuring that an effective system of internal controls is maintained and operated falls to myself, as An Coimisinéir Teanga.

The system can only provide 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 period.

The staff of this office and I have taken steps to ensure that there is a effective system in place, by implementing a system of internal control based on information being supplied to management, administrative procedures including segregation of duties, and a system of delegation and responsibility. This includes:

- annual and quarterly estimates which lay down the supply which is needed for the coming period.
- regular reporting to the Department of Community, Rural & Gaeltacht Affairs, which includes reports on expenditure to date when a drawdown to our current account in the bank is required. Comparisons are made at this time between estimated and actual expenditure.

Internal Audit services are provided on a contract basis by a qualified accountant. An internal audit took place during 2008. This office has also put in place an Audit Committee, consisting of the Office Manager and two external members.

I confirm that I reviewed the office's system of internal financial control during the year 2008.

Seán Ó Cuirreáin
An Coimisinéir Teanga

Oifig Choimisinéir na dTeangacha Oifigiúla

Statement of Responsibilities of An Coimisinéir Teanga

Oifig Choimisinéir na dTeangacha Oifigiúla was established under the Official Languages Act 2003.

Under paragraph 8 (1) of the second schedule of the Official Languages Act 2003, An Coimisinéir Teanga is obliged to keep, in such form as may be approved of by the Minister for Community, Rural and Gaeltacht Affairs, all proper and usual accounts of all moneys received or expended by him or her and all such special accounts (if any) as the Minister may direct.

In preparing those financial statements An Coimisinéir Teanga 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 do so
- Disclose and explain any material departures from applicable accounting standards.

An Coimisinéir Teanga is responsible for keeping of proper books of account which disclose with reasonable accuracy the financial position of the Office. An Coimisinéir Teanga is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Seán Ó Cuirreáin
An Coimisinéir Teanga

Date

Oifig Choimisinéir na dTeangacha Oifigiúla

Statement of Accounting Policies

1. Accounting Period

Oifig Choimisinéir na dTeangacha Oifigiúla was established under the Official Languages Act 2003 and An Coimisinéir Teanga was appointed by the President on 23 February 2004. These accounts cover the period from 1 January 2008 to 31 December 2008.

2. Basis of Accounting

These financial statements are prepared on an accruals basis, except as stated below, and in accordance with generally accepted accounting principles under the historical cost convention. Financial Reporting Standards as recommended by the recognised accountancy bodies are adopted, as they become operative.

3. Oireachtas Grant

These are accounted for on a cash receipts basis.

Oireachtas Grants comprise funds provided to Oifig Choimisinéir na dTeangacha Oifigiúla through the Vote of the Department of Community, Rural and Gaeltacht Affairs as follows

- a grant from which An Coimisinéir Teanga discharges any liabilities, and
- through the direct payment by the Department of certain salary and administrative costs.

4. Pensions

The Act provides that the Minister for Community, Rural and Gaeltacht Affairs may make and carry out a superannuation scheme for An Coimisinéir Teanga. Pending finalisation of the scheme contributions in line with the model civil service superannuation scheme are being made and as a result, the financial statements do not recognise pension costs and liabilities.

Oifig Choimisinéir na dTeangacha Oifigiúla's staff are civil servants who are members of the civil service superannuation scheme which is separately administered. Pension contributions from staff are retained by the Department and paid to the Exchequer.

5. Fixed Assets and Depreciation

Fixed assets are stated at their historical cost less accumulated depreciation. Depreciation is calculated on the straight line basis, at the following rates :-

Furniture, Fixtures and Fitting	10%
Computers and Office Equipment	20%

6. Capital Account

The Capital Account represents the unamortised amount of income used to purchase fixed assets.

Oifig Choimisinéir na dTeangacha Oifigiúla

Income and Expenditure Account for the year ended 31 December 2008

	Note	2008 €	2007 €
Income			
Oireachtas Grant	1	831,486	694,495
Transfer from / (to) Capital Account	3	<u>27,835</u>	<u>(25,062)</u>
		859,321	669,433
Expenditure			
Salaries and Allowances		496,787	360,457
Travel Expenses		29,364	22,853
Accommodation Costs		293	652
Depreciation	2	40,032	37,884
Stationery		10,625	5,697
Postage & Phone		15,696	17,297
Heat, Light and Rent		102,975	94,443
Legal and Professional		11,283	4,201
Audit		4,987	4,208
Advertising		75,290	85,280
Publications, Publicity & Events		65,861	26,191
Miscellaneous		<u>10,632</u>	<u>7,892</u>
		863,825	667,055
 (Deficit)/Surplus for the year ended 31 December		<u>(4,504)</u>	<u>2,378</u>
 Balance at 1 January		16,105	13,727
Balance at 31 December		<u>11,601</u>	<u>16,105</u>

There are no recognised gains or losses other than those dealt with in the Income and Expenditure Account |

The Statement of Accounting Policies and note 1- 3 form part of these Financial Statements

An Coimisinéir Teanga:

Date:

Oifig Choimisinéir na dTeangacha Oifigiúla

Balance Sheet as at 31 December 2008

	Note	2008 €	2007 €
FIXED ASSETS			
Tangible Fixed Assets	2	119,325	147,160
CURRENT ASSETS			
Bank		18,373	8,521
Prepayments		<u>12,386</u>	<u>18,423</u>
		30,759	26,944
CURRENT LIABILITIES			
Accruals		(19,042)	(10,839)
Creditors		<u>(116)</u>	<u>(10,839)</u>
		(19,158)	(10,839)
Net Current Assets		11,601	16,105
TOTAL ASSETS		<u>130,926</u>	<u>163,265</u>
Represented by:			
Capital Account	3	119,325	147,160
Income and Expenditure Account		<u>11,601</u>	<u>16,105</u>
		<u>130,926</u>	<u>163,265</u>

The Statement of Accounting Policies and Notes 1 - 3 form part of these Financial Statements

An Coimisinéir Teanga:

Date:

Oifig Choimisinéir na dTeangacha Oifigiúla

Notes to the Financial Statements.

1. Oireachtas Grant

The Department of Community, Rural and Gaeltacht Affairs made the following funds available to An Coimisinéir Teanga in the period

	2008 €	2007 €
Grant to Oifig Choimisinéir na dTeangacha Oifigiúla	306,500	313,250
Payments made on behalf of An Coimisinéir Teanga (subheads A1, A2 and D)	<u>524,986</u>	<u>381,245</u>
	831,486	694,495

2. Fixed Assets	Fixtures & Fittings €	Computer & Office Equipment €	Total €
Cost			
Opening Balance 1 January 2008	155,656	111,593	267,249
Additions in 2008	<u>2,904</u>	<u>9,293</u>	<u>12,197</u>
Closing Balance 31 December 2008	158,560	120,886	279,446

Depreciation

Opening Balance 1 January 2008	48,667	71,422	120,089
Charge 2008	<u>15,856</u>	<u>24,176</u>	<u>40,032</u>
Closing Balance 31 December 2008	64,523	95,598	160,121

Net Book Value

Net book value 31 December 2008	<u>94,037</u>	<u>25,288</u>	<u>119,325</u>
Net book value 31 December 2007	<u>106,989</u>	<u>40,171</u>	<u>147,160</u>

3. Capital Account

	2008 €	2007 €
Transfer to Income and Expenditure Account		
Funds applied for the purchase of Fixed Assets	12,197	62,946
Amortisation in line with asset depreciation	<u>40,032</u>	<u>37,884</u>
	(27,835)	25,062
Opening balance at 1 January 2008	147,160	122,098
Closing balance at 31 December 2008	119,325	147,160