

Oifig Choimisinéir na dTeangacha Oifigiúla

FINANCIAL STATEMENTS

for the year ended

31 December 2009

CONTENTS

Report of the Comptroller and Auditor General on the Financial Statements	3
Statement on Internal Financial Controls	5
Statement of Responsibilities of An Coimisinéir Teanga	6
Statement of Accounting Policies	7
Income and Expenditure Account for the period 1 January 2009 to 31 December 2009	8
Balance Sheet as at 31 December 2009	9
Notes to the Financial Statements	10

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 2009 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.

Andrew Harkness
For and on behalf of the
Comptroller and Auditor General
October 2010

Oifig Choimisinéir na dTeangacha Oifigiúla

Statement on Internal Financial Controls

Responsibility for the System of Internal Financial Controls

Oifig Choimisinéir na dTeangacha Oifigiúla is a small office in one unit. A staff complement of nine is sanctioned for the Office including An Coimisinéir Teanga and eight civil servants. There were two staff vacancies at the end of 2009. 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 an effective system is 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 specify the supply needed for the coming period.
- Regular reporting to the Department of Community, Rural & Gaeltacht Affairs including 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 chartered accountant. An internal audit took place during 2009. This Office has also put in place an Audit Committee, consisting of the Office Director and two external members.

I confirm that I reviewed the Office's system of internal financial controls during the year 2009.

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 the 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. An Coimisinéir Teanga was appointed by the President on 23 February 2004 and was reappointed for a second term on 23 February 2010. These accounts cover the period from 1 January 2009 to 31 December 2009.

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 Grants

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

A defined benefit scheme was established in 2009 for An Coimisinéir Teanga in accordance with the Official Languages Act 2003. Pension contributions deducted from the salary of An Coimisinéir Teanga are retained by the Department of Community, Rural and Gaeltacht Affairs. Liabilities under the scheme fall to be paid by the Department.

The staff of the Office of An Coimisinéir Teanga are civil servants who are members of the civil service superannuation scheme which is administered separately. Pension deductions, under the Financial Measures (Miscellaneous Provisions) Act 2009 are retained by the Department and paid to the Exchequer.

An amount of €34,041 was deducted from staff by way of the pension levy 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 Fittings	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 2009

	Note	2009 €	2008 €
Income			
Oireachtas Grant	1	864,438	831,486
Transfer from / (to) Capital Account	3	<u>17,928</u>	<u>27,835</u>
		882,366	859,321
Expenditure			
Salaries and Allowances	4	602,453	496,787
Travel Expenses		36,227	29,364
Accommodation Costs		0	293
Depreciation	2	27,407	40,032
Stationery		5,129	10,625
Postage & Phone		13,694	15,696
Heat, Light & Rent		96,755	102,975
Legal & Professional		12,251	11,283
Audit		4,764	4,987
Advertising		17,725	75,290
Publications, Publicity & Events		38,512	65,861
Miscellaneous		<u>10,437</u>	<u>10,632</u>
		865,354	863,825
(Deficit) / Surplus for the year ended 31 December		<u>17,012</u>	<u>(4,504)</u>
Balance at 1 January		11,601	16,105
Balance at 31 December		28,613	11,601

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

The Statement of Accounting Policies and notes 1 – 4 form part of these Financial Statements.

An Coimisinéir Teanga:

Date:

Oifig Choimisinéir na dTeangacha Oifigiúla

Balance Sheet as at 31 December 2009

	Note	2009 €	2008 €
FIXED ASSETS			
Tangible Fixed Assets	2	101,397	119,325
CURRENT ASSETS			
Bank		33,977	18,373
Prepayments		<u>13,026</u>	<u>12,386</u>
		47,003	30,759
CURRENT LIABILITIES			
Accruals		(14,302)	(19,042)
Creditors		<u>(4,088)</u>	<u>(116)</u>
		(18,390)	(19,158)
Net Current Assets		28,613	11,601
TOTAL ASSETS		<u>130,010</u>	<u>130,926</u>
Represented by:			
Capital Account	3	101,397	119,325
Income and Expenditure Account		<u>28,613</u>	<u>11,601</u>
		<u>130,010</u>	<u>130,926</u>

The Statement of Accounting Policies and Notes 1 – 4 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

	2009 €	2008 €
Grant to Oifig Choimisinéir na dTeangacha Oifigiúla	226,000	306,500
Payments made on behalf of An Coimisinéir Teanga	<u>638,438</u>	<u>524,986</u>
(Subheads A1, A2 and D)	864,438	831,486

2. Fixed Assets

	Fixtures & Fittings €	Computer & Office Equipment €	Total €
Cost			
Opening Balance 1 January 2009	158,560	120,886	279,446
Additions in 2009	0	9,479	9,479
Disposals in 2009	<u>0</u>	<u>(1,204)</u>	<u>(1,204)</u>
Closing Balance 31 December 2009	158,560	129,161	287,121

Depreciation

Opening Balance 1 January 2009	64,523	95,598	160,121
Charge 2009	15,856	11,551	27,407
Disposals 2009	<u>0</u>	<u>(1,204)</u>	<u>(1,204)</u>
Closing Balance 31 December 2009	80,379	105,945	186,324

Net Book Value

Net book value 31 December 2009	<u>78,181</u>	<u>23,216</u>	<u>101,397</u>
Net book value 31 December 2008	<u>94,037</u>	<u>25,288</u>	<u>119,325</u>

3. Capital Account

	2009 €	2008 €
Transfer to Income and Expenditure Account		
Funds applied for the purchase of Fixed Assets	9,479	12,197
Amortisation in line with asset depreciation	<u>27,407</u>	<u>40,032</u>
	(17,928)	(27,835)
Opening balance at 1 January	119,325	147,160
Closing balance at 31 December	101,397	119,325

4. Remuneration of An Coimisinéir Teanga

The remuneration of An Coimisinéir Teanga included in Salaries and Allowances is as follows:

	2009	2008
	€	€
Salary	128,092	127,542

As noted in the pensions accounting policy, a defined benefit pension scheme has been established in respect of An Coimisinéir Teanga. The entitlements of An Coimisinéir Teanga do not extend beyond the standard entitlements in the model public sector defined benefit superannuation scheme.