

Oifig Choimisinéir na dTeangacha Oifigiúla

FINANCIAL STATEMENTS

for the year

1 January 2006 to 31 December 2006

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OFFICE OF AN COIMISINÉIR TEANGA

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 2006 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 An Coimisinéir and the Comptroller and Auditor General
An Coimisinéir is responsible for preparing the financial statements in accordance with the Official Languages Act 2003, and for ensuring the regularity of transactions. An Coimisinéir prepares the financial statements in accordance with Generally Accepted Accounting Practice in Ireland. The accounting responsibilities of An Coimisinéir 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 of Internal Financial Control reflects An Coimisinéir Teanga'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 the 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 An Coimisinéir Teanga'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 An Coimisinéir Teanga at 31 December 2006 and of its income and expenditure for the year then ended.

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

John Purcell
Comptroller and Auditor General
31 October 2007

Oifig Choimisinéir na dTeangacha Oifigiúla

Statement on the System of Internal 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 6, including An Coimisinéir Teanga, an Office Manager and four 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 firm of accountants. An internal audit took place during 2006. 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 2006.

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

Dáta/date

Oifig Choimisinéir na dTeangacha Oifigiúla

Statement on 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 2006 to 31 December 2006.

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 for the establishment of 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.

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 2006

	Note	2006 €	2005 €
Income			
Oireachtas Grant	1	647,068	648,815
Transfer to Capital Account	3	<u>21,838</u>	<u>6,792</u>
		668,906	655,607
Expenditure			
Salaries and Allowances		347,217	321,204
Travel and Removal Expenses		30,841	23,984
Accommodation Costs		746	5,286
Depreciation	2	29,457	27,933
Stationery		4,318	5,767
Postage & Phone		20,279	21,087
Light and Heat and Rent		87,360	86,459
Legal and Professional		39,175	24,229
Audit		5,624	3,185
Advertising		106,110	113,192
Miscellaneous		<u>5,276</u>	<u>9,267</u>
		676,403	641,593
(Deficit)/Surplus for the year ended 31 December 2006		<u>(7,497)</u>	<u>14,014</u>
Balance at 1 January 2006		21,224	7,210
Balance at 31 December 2006		13,727	21,224

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 2006

	Note	2006 €	2005 €
FIXED ASSETS			
Tangible Assets	2	122,098	143,936
CURRENT ASSETS			
Bank		19,752	13,362
Prepayments		<u>13,833</u>	<u>12,758</u>
		33,585	26,120
CURRENT LIABILITIES			
Accruals		19,858	4,896
Net Current Assets		13,727	21,224
TOTAL ASSETS		<u>135,825</u>	<u>165,160</u>
Represented by:			
Capital Account	3	122,098	143,936
Income and Expenditure Account		<u>13,727</u>	<u>21,224</u>
		<u>135,825</u>	<u>165,160</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

	2006	2005
	€	€
Grant to Oifig Choimisinéir na dTeangacha Oifigiúla	270,000	295,500
Payments made on behalf of An Coimisinéir Teanga (subheads A1, A2 and D)	<u>377,068</u>	<u>353,315</u>
	647,068	648,815

2. Fixed Assets	Fixtures & Fittings €	Computer & Office Equipment €	Total €
Cost			
Opening Balance 1st January 2006	114,037	82,647	196,684
Additions in 2006	=	<u>7,619</u>	<u>7,619</u>
Closing Balance 31 st December 2006	114,037	90,266	204,303
Depreciation			
Opening balance	21,697	31,051	52,748
Charge 2006	<u>11,404</u>	<u>18,053</u>	<u>29,457</u>
Closing balance	33,101	49,104	82,205
Net Book Value			
Net book value 31 December 2006	<u>80,396</u>	<u>41,162</u>	<u>122,098</u>
Net book value 31 December 2005	<u>92,340</u>	<u>51,596</u>	<u>143,936</u>

3. Capital Account

	2006	2005
	€	€
Transfer from Income and Expenditure Account		
Funds applied for the purchase of Fixed Assets	7,619	21,141
Amortisation in line with asset depreciation	<u>(29,457)</u>	<u>(27,933)</u>
	<u>(21,838)</u>	<u>(6,792)</u>
Opening balance at 1 January	143,936	150,728
Closing balance at 31 December	122,098	143,936