

**State Examinations Commission**  
**Financial Statements**  
**for the financial year ended 31 December 2022**

## State Examinations Commission

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## State Examinations Commission

### General Information

<b>Chief Executive Officer</b>	Ms. Andrea Feeney
<b>Bankers</b>	Bank of Ireland Athlone Co. Westmeath
<b>Internal Auditors</b>	Mazars Harcourt Road Dublin 2
<b>Auditors</b>	Comptroller and Auditor General 3A Mayor Street Upper Dublin 1
<b>Board Members</b>	<p><u>Mr. Patrick Burke (Chairperson)</u> Appointed 15 May 2015 until 30 November 2018. Mr. Burke was re-appointed for a further year to 30 November 2019. He was subsequently re-appointed for a further four years until 30 November 2023.</p> <p><u>Ms. Mary Ryan (Deputy Chairperson)</u> Appointed 15 May 2015 until 30 November 2018. Ms. Ryan was re-appointed for a further year to 30 November 2019. She was subsequently re-appointed for a further two years until 30 November 2021. She was appointed for a further year until 30 November 2022.</p> <p><u>Dr. Richard Thorn</u> Appointed 15 May 2015 until 30 November 2018. Dr. Thorn was re-appointed for a further year to 30 November 2019. He was subsequently re-appointed for a further four years until 30 November 2023.</p> <p><u>Prof. Teresa O'Doherty</u> Appointed 15 May 2015 until 30 November 2018. Prof. O'Doherty was re-appointed for a further year to 30 November 2019. She was subsequently re-appointed for a further two years until 30 November 2021. She was appointed for a further year until 30 November 2022.</p> <p><u>Mr. Martin Sisk</u> Appointed 17 October 2017 until 30 November 2018. Mr. Sisk was re-appointed for a further year to 30 November 2019. He was subsequently re-appointed for a further four years until 30 November 2023.</p>

## **State Examinations Commission**

### **Governance Statement and Board Members' Report Financial year ended 31 December 2022**

#### **Governance**

The State Examinations Commission (SEC) was established in 2003 by the Minister for Education under Section 54 of the Education Act 1998. The functions of the SEC are set out in the State Examinations Commission (Establishment) Order 2003 and can be broadly summarised as the holding, assessment and certification of the second level state examinations and of certain trade and professional examinations. The SEC is led by a Board of five non-executive Commissioners (the 'Commission') appointed by the Minister for Education and a full time Chief Executive Officer under the State Examinations Commission (Establishment) Order 2003. The Board is accountable to the Minister for Education and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of SEC are the responsibility of the Chief Executive Officer (CEO) and the senior management team. The CEO and the senior management team must follow the broad strategic direction set by the Board, and must ensure that all Board members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The CEO acts as a direct liaison between the Board and Management of SEC.

#### **Board Responsibilities**

The work and responsibilities of the Commission are set out in the Terms of Reference of the Commission, which also contain the matters specifically reserved for Board decision. Standing items considered by the Commission includes:

- Planning and Preparation for the Examinations
- Issues of Strategic Importance
- Human Resources (HR)
- Corporate Affairs (including Risk Management)
- Audit & Risk Committee
- Finance
- Information Technology (IT)
- Procurement
- Any Other Business

Under the terms of the State Examinations Commission (Establishment) Order, 2003, the Commission is required to keep proper accounts of all income and expenditure, and of the sources of such income and the subject matter of such expenditure, and of the property, credits and liabilities of the Commission. In preparing these financial statements, the Commission is required to:

- select suitable accounting policies and apply them consistently,
- make judgments 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 State Examinations Commission (Establishment) Order 2003. The maintenance and integrity of the corporate and financial information on the SEC's website is the responsibility of the Commission.

## State Examinations Commission

### Governance Statement and Board Members' Report Financial year ended 31 December 2022

#### Board Responsibilities continued

The Commission is responsible for approving the annual plan and budget. An evaluation of the performance of SEC by reference to the annual plan and budget was carried out on **19 August 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. The Board considers that the financial statements of the Commission give a true and fair view of the financial performance and the financial position of the SEC at 31 December 2022.

#### **Commission Structure**

The Commission consists of a Chairperson, Deputy Chairperson and three ordinary members appointed by the Minister for Education. The details of the appointment period for current members of the Commission are set out on page 1.

The Commission has established an Audit and Risk Committee which comprises one Commissioner and two independent members. The role of the Audit and Risk Committee (ARC) is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurance. The ARC is independent from the financial management of the organisation. In particular the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The ARC reports to the Commission after each meeting, and formally in writing annually. The members of the Audit and Risk Committee are: Mary Ryan (Chairperson), Matt Ryan and Ciaran Flynn. There were eight meetings of the ARC in 2022.

#### **Schedule of Attendance, Fees and Expenses**

The schedule of attendance at the Commission and ARC meetings for 2022, including the fees and expenses received by each member is set out in Note 18 on page 25.

#### **Disclosures Required by Code of Practice for the Governance of State Bodies (2016)**

The Board is responsible for ensuring that the SEC 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, National Development Plan Delivery and Reform in August 2016. The following disclosures are set out in the notes to these financial statements:

- **Key Management Personnel Benefits Breakdown (See Note 20)**
- **Short Term Employee Benefits (See Note 4)**
- **Consultancy Costs (See Note 7)**
- **Legal Costs and Settlements (See Notes 7 & 8)**
- **Travel and Subsistence Expenditure (See Notes 4 and 18)**
- **Hospitality Expenditure (See Note 6)**

**State Examinations Commission**

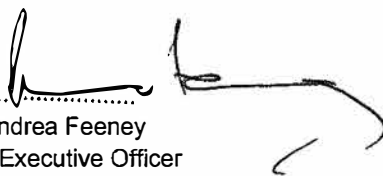
**Governance Statement and Board Members' Report  
Financial year ended 31 December 2022**

**Statement of Compliance**

The SEC has complied with the requirements of the Code of Practice for the Governance of State Bodies, as published by the Department of Public Expenditure, National Development Plan Delivery and Reform in August 2016, with the following exceptions:

- Section 7.12 of the Code requires the ARC to contain at least three independent non-executive Board members. The SEC has established an ARC containing three members including two independent members and one non-executive Board member as this composition is more appropriate to the size of the Commission (potential maximum of 5 members) and the organisation whilst still respecting the underlying intent of the specific requirement of the Code.

This departure from the Code has been agreed with Department of Education.

  
.....  
Ms. Andrea Feeney  
Chief Executive Officer

Date: 30 June 2023

  
.....  
Mr. Patrick Burke  
Chairman

Date: 30 June 2023

**State Examinations Commission**  
**Statement on Internal Control**  
**Financial year ended 31 December 2022**

***Scope of Responsibility***

On behalf of the State Examinations Commission (SEC) I acknowledge the Board's responsibility for ensuring that an effective system of internal control 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 is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore 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 detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure, National Development Plan Delivery and Reform has been in place in the SEC for the year ended 31 December 2022 and up to the date of approval of the financial statements.

***Capacity to Handle Risk***

The SEC has an Audit and Risk Committee (ARC) comprising one Board member and two external members, with financial and audit expertise, one of whom is the Chair. The ARC met eight times in 2022.

The SEC has also established an internal audit function which is adequately resourced and conducts a programme of work agreed with the ARC. The SEC has developed a risk management policy which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff who are expected to work within the SEC's risk management policies, to alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

***Risk and Control Framework***

The SEC has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the SEC and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the SEC Management Board, and reported to the ARC and Board at each meeting. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management,

## State Examinations Commission

### Statement on Internal Control Financial year ended 31 December 2022

#### Risk and Control Framework continued

- there are systems aimed at ensuring the security of the information and communication technology systems,
- there are systems in place to safeguard the assets.

#### **Impact of the COVID-19 Pandemic**

2022 marked the full return of externally delivered examinations for all candidates since 2019. In 2021, Leaving Certificate and Leaving Certificate Applied candidates were provided with the dual approach of examinations and accredited grades and in 2020 with calculated grades and later examinations. At Junior Cycle, SEC examinations were provided for adult learners and early school leavers in 2020 and 2021 with school-based assessment replacing these examinations for all other candidates. This year also marks the first full year of examinations in the reformed Junior Cycle. The Minister also announced that the overall set of Leaving Certificate results would in the aggregate be no lower than 2021 and in order to effect this decision, a post making adjustment to the overall set of Leaving Certificate results was implemented.

Under an extension of the emergency provisions of the Scheme of Reasonable Accommodations at the Certificate Examinations (RACE Scheme), the SEC provided deferred examinations for Leaving Certificate candidates who experienced a close family bereavement at the time of the final written examinations, who were unable to sit their examinations in the main sitting due to a serious accident, injury or illness and in line with public health policy, Leaving Certificate candidates with COVID-19 or with symptoms of COVID-19, also had access to a deferred sitting of the examination this year.

The delivery of the state examinations is a key national service and the SEC has been deemed an essential service during the pandemic. Noting the secure, confidential and sensitive nature of our work, as well as the manual nature of the examinations themselves, this has meant that remote working is generally not viable for the organisation at this time.

The SEC continued with necessary changes to the operation and control environment in accordance with Public Health advice during 2022.

Actions taken by SEC included:

- Engaging with the Department of Education and the stakeholder Advisory Group on Contingency Planning to arrive at solutions in the best interests of candidates.
- Safeguarding the health, safety and wellbeing of all the staff of the SEC staff as an overarching priority.
- SEC continued with the established COVID Response Plan which detailed the policies and practices necessary for the SEC to prevent the spread of COVID-19 in the SEC.
- SEC had a COVID 19 committee which remained active in 2022 and a Lead Worker representative was available to staff to raise their concerns.
- Managers are required to conduct a risk assessment in advance of any new task and set out how staff health and safety will be protected in the completion of the task.
- A COVID 19 Risk Register is maintained to access the significant risks posed by the pandemic and the necessary actions and controls required to mitigate such risks.



**State Examinations Commission**  
**Statement on Internal Control**  
**Financial year ended 31 December 2022**

*Impact of the COVID-19 Pandemic continued*

- Frequent communications with, and engagement by, staff around protocols and guidelines.
- Our Board, Senior Management and our Audit and Risk Committee keep the emerging situation under continual review.

All controls continued to operate effectively throughout the period.

***Ongoing Monitoring and Review***

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Board, where relevant, in a timely way. I confirm that the following ongoing monitoring systems are in place:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and
- there are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

***Procurement***

I confirm that the SEC has procedures in place to ensure compliance with current rules. The SEC is absolutely committed, to ensuring that purchasing and procurement in the organisation operates in accordance with public sector procurement policy in compliance with national and EU procurement regulations and supports effective value for money purchasing while ensuring transparency and accountability. Competitive tendering is the standard procedure in the procurement processes of the SEC.

During 2022 the SEC complied with those procedures with the exception of one contract relating to a supplier of managed services to the value of €63,000. The five-year contract in question ended in September 2021 and should have been subject to retendering in advance of the contract end date. On an emergency basis, due to the circumstances which prevailed arising from the COVID 19 pandemic, and the priority that was afforded to the organisational response to the pandemic, the contract was rolled over in 2021 and again in 2022. A further complicating factor in the contract extension from September 2022 was that the SEC was undertaking a network upgrade of critical IT infrastructure which itself had been delayed due to the pandemic.

During the course of fieldwork for the 2022 audit, the Comptroller & Auditor General raised a query relating to expenditure of €1.57m with An Post relating specifically to the examinations postage service in which examination scripts (answer-books) are returned by Superintendents through the An Post network after every examination over the course of the 15-day examinations timetable. The query related to whether this postal service should be subject to procurement.

The SEC sought legal opinion on the matter which concludes:

1. The SEC is a contracting authority within the scope of the Procurement Directive 2014/24/EU, while An Post is a contracting entity within the scope of the Utilities Directive 2014/25/EU.

## State Examinations Commission

### Statement on Internal Control Financial year ended 31 December 2022

#### Procurement continued

2. Postal services fall within the scope of Article 74 of the Directive. Given the monetary value of the "Return of Unmarked Scripts" postal service which the SEC uses from An Post, the threshold in Article 4 of the Procurement Directive for social and other specific services (which would include postal services) in Article 74 would be exceeded.
3. As An Post is designated as the universal postal service provider in the State by the Communications Regulations (Postal Services) Act 2011, the postal services offered by An Post would be deemed to be non-economic services of general interest which fall outside the scope of the Procurement Directive.
4. Alternatively, they are exempt under Article 11 of the Procurement Directive as they concern public service contracts awarded by a contracting authority (the SEC) to another contracting authority (An Post) on the basis of an exclusive right.
5. It follows that any postal services offered by An Post and which the SEC uses (not just limited to the "Return of Unmarked Script" service) would be exempt from tendering rules.

#### **Stock Write Off**

In the normal course of business, the SEC keeps one year of stock plus one year contingency due to the lead time in obtaining certain items of unique stock critical to the delivery of examinations. COVID-19 had an impact on the SEC's planned migration to online marking. In 2022, the migration to online marking proceeded ahead of schedule resulting in the need to write off certain items of obsolete stock (related to manual marking) in 2022 (€407,893). The stock on hand is obsolete as it is not compatible with the scanning/marketing online process. It is not anticipated that further significant stock write-offs will be incurred for the foreseeable future.

#### **Review of Effectiveness**

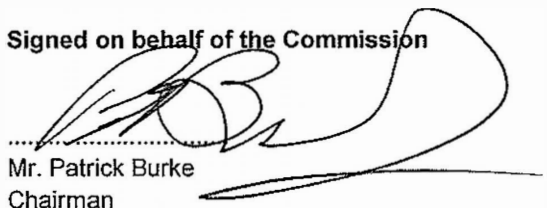
I confirm that the SEC has procedures to monitor the effectiveness of its risk management and control procedures. The SEC monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, the ARC which oversees their work, and the senior management within the SEC responsible for the development and maintenance of the internal financial control framework.

I confirm that the Board conducted an annual review of the effectiveness of the internal controls for 2022 on **3 March 2023**.

#### **Internal Control Issues**

No weaknesses in internal control were identified in relation to 2022 that require disclosure in the financial statements.

**Signed on behalf of the Commission**



.....  
Mr. Patrick Burke  
Chairman

Date: 30 June 2023



## **Ard Reachtaire Cuntas agus Ciste** **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas**

#### **State Examinations Commission**

#### **Opinion on financial statements**

I have audited the financial statements of the State Examinations Commission for the year ending 31 December 2022 as required under the provisions of the State Examinations Commission (Establishment) Order 2003. 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 State Examinations 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 State Examinations 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 State Examinations Commission has presented certain other information together with the financial statements. This comprises the governance statement and Board 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.

**Seamus McCarthy**  
**Comptroller and Auditor General**

30 June 2023

## Report of the Comptroller &amp; Auditor General

## Appendix to the report

**Responsibilities of Board members**

The governance statement and Board members' report sets out the Board members' responsibilities. The Board members are responsible for

- the preparation of annual financial statements in the form prescribed under article 28 of the State Examinations Commission (Establishment) Order 2003
- 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 article 30 of the State Examinations Commission (Establishment) Order 2003 to audit the financial statements of the State Examinations 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 the State Examinations 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 the State Examinations 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 there are 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 there is 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.

State Examinations Commission

Statement of Income and Expenditure and Retained Revenue Reserves  
Financial year ended 31 December 2022

	Note	2022 €	2021 €
<b>Income</b>			
Oireachtas grants	2	92,276,049	71,798,127
Examination and other fees	3	249,204	144,546
<b>Total Income</b>		<b>92,525,253</b>	<b>71,942,673</b>
<b>Expenditure</b>			
Staff costs	4	79,774,206	59,776,076
Depreciation	10	2,471,602	1,863,073
Administrative expenses	6	11,321,437	8,885,409
<b>Total Expenditure</b>		<b>93,567,245</b>	<b>70,524,558</b>
<b>Net operating (deficit) / surplus</b>	9	<b>(1,041,992)</b>	1,418,115
Transfer to capital reserve	14	(609,245)	(1,335,279)
<b>(Deficit)/surplus for the financial year and total comprehensive income</b>		<b>(1,651,237)</b>	<b>82,836</b>
<b>Balance brought forward at 1 January 2022</b>		<b>(566,664)</b>	<b>(649,500)</b>
<b>Balance carried forward at 31 December 2022</b>		<b>(2,217,901)</b>	<b>(566,664)</b>

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 on pages 14 to 27 form part of these financial statements.

These financial statements were signed on behalf of the Commission by:



Andrea Feeney

Chief Executive Officer  
Date: 30 June 2023



Mr. Patrick Burke  
Chairman

Date: 30 June 2023

State Examinations Commission

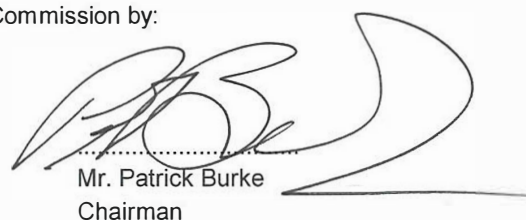
Statement of Financial Position  
As at 31 December 2022

	Note	2022 €	€	2021 €	€
<b>Fixed assets</b>					
Property, plant and equipment	10	<u>6,657,617</u>		<u>6,048,372</u>	
		6,657,617		6,048,372	
<b>Current assets</b>					
Inventory	11	1,020,489		1,277,944	
Receivables	12	1,385,274		734,443	
Cash and cash equivalents		<u>52,912</u>		<u>1,705,033</u>	
		2,458,675		3,717,420	
<b>Payables: amounts falling due within one year</b>	13	<u>(4,676,576)</u>		<u>(4,284,084)</u>	
<b>Net current liabilities</b>		<u>(2,217,901)</u>		<u>(566,664)</u>	
<b>Total net assets</b>		<u>4,439,716</u>		<u>5,481,708</u>	
<b>Financed by</b>					
Capital account	14	6,657,617		6,048,372	
Accumulated deficit		<u>(2,217,901)</u>		<u>(566,664)</u>	
		<u>4,439,716</u>		<u>5,481,708</u>	

The Statement of Cash Flows and notes on pages 14 to 27 form part of these financial statements.

These financial statements were signed on behalf of the Commission by:

  
Ms. Andrea Feeney  
Chief Executive Officer

  
Mr. Patrick Burke  
Chairman

Date: 30 June 2023

Date: 30 June 2023

**State Examinations Commission**  
**Statement of Cash Flows**  
**Financial year ended 31 December 2022**

	Note	2022 €	2021 €
<b>Net cash flows from operating activities</b>			
(Deficit)/surplus for the financial year		<b>(1,651,237)</b>	82,836
<i>Adjustments for:</i>			
Depreciation of property, plant and equipment	10	<b>2,471,602</b>	1,863,073
Capital reserve transfers on property, plant and equipment movements	14	<b>609,245</b>	1,335,279
<i>Changes:</i>			
Decrease in inventory		<b>257,455</b>	83,242
(Increase) / decrease in receivables		<b>(650,831)</b>	1,941,433
Increase / (decrease) in payables		<b>392,492</b>	(429,179)
<b>Net cash inflow from operating activities</b>		<b><u>1,428,726</u></b>	<b><u>4,876,684</u></b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	10	<b><u>(3,080,847)</u></b>	<b><u>(3,198,353)</u></b>
Net cash used in investing activities		<b><u>(3,080,847)</u></b>	<b><u>(3,198,353)</u></b>
<b>Net (decrease) / increase in cash and cash equivalents</b>		<b><u>(1,652,121)</u></b>	<b><u>1,678,331</u></b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b><u>1,705,033</u></b>	<b><u>26,702</u></b>
<b>Cash and cash equivalents at end of financial year</b>		<b><u>52,912</u></b>	<b><u>1,705,033</u></b>

These financial statements were signed on behalf of the Commission by:

  
 Ms. Andrea Feeney  
 Chief Executive Officer

Date: 30 June 2023

  
 Mr. Patrick Burke  
 Chairman

Date: 30 June 2023

## State Examinations Commission

### Notes to the financial statements Financial year ended 31 December 2022

#### 1. Accounting policies

##### Statement of compliance

These financial statements have been prepared in compliance with the financial reporting standards of the Financial Reporting Council.

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, except for certain assets and liabilities that are measured at fair value as explained in the accounting policies below.

The financial statements are prepared in Euro, which is the functional currency of the Commission.

##### Accounting Estimates and Judgements

In the preparation of the financial statements various estimates, judgements and assumptions have been made that impact on amounts reported as assets, liabilities, income and expenditure. Estimates and assumptions used are reviewed on an ongoing basis.

The principal estimates, judgements and assumptions used in the financial statements for the year ended 31 December 2022 are as follows:

##### (i) Property, Plant and Equipment

Depreciation is calculated based on estimates and assumptions on the useful economic life and expected residual value of the asset.

##### (ii) Recoverability of Bad Debts

The provision for bad debt is calculated based on management's expectation on the recoverability of debt. The provision for bad debt is an estimate of the amount not recoverable from candidates. The estimate is based on the trends of recent years.

##### (iii) Employee Benefits

The accrual for holidays earned but not taken is based on estimates of total holiday leave less leave taken.

##### (iv) Examination Staff Creditor

The calculation of the examination staff creditor is based on an average value as opposed to actual claims.

##### Oireachtas Grants Income

Oireachtas grants consist of amounts paid by the Department of Education on behalf of the Commission and receipts from the Department in the year to meet other costs and is recognised as current grant income except for the grant specifically received for advances to schools which is accounted for as expended (Note 2).

Grant income received towards capital expenditure on property, plant and equipment is deferred to the capital account and is released to the Statement of Income and Expenditure and Retained Revenue Reserves over the expected useful economic life of the related assets, in line with depreciation charged on the assets.



## State Examinations Commission

### Notes to the financial statements (continued) Financial year ended 31 December 2022

#### Examination Fees

The Commission charges and collects examination fees and recognises the income on an accruals basis. Examination fees are due from all candidates presenting for Leaving Certificate and Junior Certificate examinations. Candidates who hold a valid medical card or who are dependent on a parent or guardian who holds a valid medical card are exempt from paying examination fees.

Examination fee income is shown net of the cost of exemptions for medical card holders in the Statement of Income and Expenditure and Retained Revenue Reserves. The breakdown of gross examination fee income less the cost of exemptions for medical card holders is disclosed in Note 3 to the financial statements.

Due to the COVID-19 pandemic, a decision was taken by Government not to charge fees for the 2022 examinations.

#### Deferred Income

All income, other than Oireachtas Grant, is accounted for in the period in which it has been earned. SEC receives funding from the Department in order to make advance payments to some schools in connection with expenses incurred relating to examinations. This income is released to the Statement of Income and Expenditure and Retained Revenue Reserves on delivery of the service.

#### Employee Benefits

##### (i) Short Term Benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

##### (ii) Compensatory Leave

Compensatory leave consisting of time off in lieu is recognised as a staff cost expense.

#### Property, plant and equipment

Property, plant and equipment are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

#### Depreciation

Property, plant and equipment are stated at their historical cost or valuation, 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, calculated to write off the assets adjusted for residual value over their expected useful lives. A full year's depreciation is charged on additional property, plant and equipment in the year of acquisition. No depreciation is charged in the year of disposal:

Property	- 6.67%	straight line
Fixtures and fittings	- 10%	straight line
Computer equipment	- 33.33%	straight line
Equipment	- 20%	straight line
Software systems	- 20%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of property, plant and equipment, the depreciation is revised prospectively to reflect the new estimates.

## State Examinations Commission

### Notes to the financial statements (continued) Financial year ended 31 December 2022

#### **Inventory**

Inventory, which includes examination stationery, is valued at the lower of cost and net realisable value. Net realisable value is calculated as the estimated disposal proceeds less costs of disposal incurred. Full impairment provision is made for obsolete examination stationery.

#### **Retirement benefits**

The employees of the Commission are civil servants and are members of a defined benefit scheme which is unfunded and administered by the Department of Public Expenditure, National Development Plan Delivery and Reform.

Employees who commenced on or after 1 January 2013 are members of a defined benefit pension scheme in accordance with the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. Deductions made from employees under the Single Scheme are remitted by the Commission to the Department of Public Expenditure, National Development Plan Delivery and Reform.

There is no charge in these financial statements for any liabilities which may arise in respect of the retirement benefits of the Commission.

#### **Capital Account**

The capital account represents the unamortised portion of income applied for capital purposes. Property, plant and equipment assets are funded from current revenue. This funding is transferred to the capital account, which is amortised in line with depreciation of property, plant and equipment. The net funding transferred to the capital account and related amortisation is recorded in the Statement of Income and Expenditure and Retained Revenue Reserves.

**State Examinations Commission**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2022**

**2. Oireachtas Grants**

	2022	2021
	€	€
Department of Education contributions (Subhead A11.4)	<u>92,276,049</u>	<u>71,798,127</u>

**Accounting for Oireachtas Grant**

The Funding Authority	Department of Education - Second Level Education		
Title of Grant	Examinations Pay	Examinations Non-Pay	
Purposes of Grant	SEC Admin and Programme Pay	SEC Exams Admin and Exams Programme Non-Pay	Overall Total

**Income**

Amount taken to income	€69,806,512	€22,469,537	€92,276,049
Deferred income taken	€648,394	€0	€648,394
Grant amount	€70,454,906	€22,469,537	€92,924,443

**Cash**

Cash received in period	€56,001,219	€22,045,781	€78,047,000
Expenditure paid directly by Department (see below)	€14,453,687	€423,756	€14,877,443
Cash reimbursed in period	€0	€0	€0
Grant amount	€70,454,906	€22,469,537	€92,924,443

**Expenditure paid directly by Department**

Expenditure paid directly by the Department of Education on behalf of State Examinations Commission consisted of administration staff payroll costs of €14,453,687 (pay) and administration staff travel and subsistence costs of €423,756 (non-pay).

**3. Examination and other fees**

	2022	2021
	€	€
<u>Examination fees</u>		
Examination fees	82,120	-
Trade and other fees	63,980	24,992
Less: Medical card exemptions	-	-
Examination fees net of medical card exemptions	<u>146,100</u>	<u>24,992</u>
Appeals	-	-
Statement of results	<u>103,104</u>	<u>119,554</u>
	<u>249,204</u>	<u>144,546</u>

**State Examinations Commission**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2022**

**4. Staff costs**

	2022	2021
	€	€
<b>State Examinations Commission Staff</b>		
Salaries and wages	14,641,631	12,766,593
Travel and subsistence	474,384	301,753
<b>External Examinations Staff</b>		
Remuneration - Examinations staff	53,648,237	39,070,108
Remuneration - Attendants	2,341,552	1,895,175
Travel and subsistence	8,392,434	5,368,654
Postage and telephone costs	275,968	373,793
	<b>79,774,206</b>	<b>59,776,076</b>

**Travel and Subsistence Costs**

Travel and subsistence costs are broken down into national and international travel costs as follows:

<u>State Examinations Commission Staff</u>		
National travel and subsistence	473,417	299,862
International travel and subsistence	967	1,891
	<b>474,384</b>	<b>301,753</b>
<u>External Examinations Staff</u>		
National travel and subsistence	8,392,434	5,368,654
International travel and subsistence	-	-
	<b>8,392,434</b>	<b>5,368,654</b>
<u>Total - All Staff</u>		
National travel and subsistence	8,865,851	5,668,516
International travel and subsistence	967	1,891
	<b>8,866,818</b>	<b>5,670,407</b>

**Salary of CEO**

The CEO of the SEC is an Assistant Secretary post in the Civil Service (Salary Scale:136X). The salary of the CEO in the year ended 31 December 2022 was €148,613 (€140,474 in the year ended 31 December 2021). The CEO was at point 3 of the scale. The CEO had no expenses in the year.

**State Examinations Commission**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2022**

**4. Staff costs (continued)**

**Number of State Examination Commission Staff whose total employee benefits fall within the following salary bands:**

<u>Salary Band</u>	<b>2022</b> <b>Number</b>	2021 <u>Number</u>
€60,001 - €70,000	<b>8</b>	6
€70,001 - €80,000	<b>12</b>	7
€80,001 - €90,000	<b>3</b>	8
€90,001 - €100,000	<b>10</b>	17
€100,001 - €110,000	<b>15</b>	3
€110,001 - €120,000	<b>2</b>	2
€120,001 - €130,000	<b>1</b>	-
€130,001 - €140,000	-	-
€140,001 -	<b>1</b>	1

**Number of Employees**

The average number of persons employed by the Commission during the financial year was as follows:

	<b>2022</b> <b>Number</b>	2021 <u>Number</u>
State Examinations Commission Staff	<b>180</b>	177
	<b>180</b>	177

**5. Staff costs - termination / severance payments**

There were no termination/severance payments and agreements made in excess of €10,000 in the year ended 31 December 2022.

**State Examinations Commission**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2022**

**6. Administration expenses**

	2022	2021
	€	€
Training	51,656	30,723
Recruitment costs	31,623	19,157
People Point shared service annual charge	32,289	39,049
Warehousing	321,165	368,120
Accommodation and hire of halls	172,118	110,813
Transport of examination materials	2,012,818	1,711,543
Light and heat	117,834	110,929
Repairs and maintenance	244,945	224,591
Printing	5,143,448	3,160,782
Stationery	44,971	91,368
Advertising	10,110	10,227
Postage	868,492	698,374
Telephone	150,159	124,245
IT, software and maintenance	1,771,569	1,620,237
Legal advice and fees	35,727	234,824
Consultancy	88,975	65,345
Accountancy	80,534	121,457
Audit fees	54,800	51,500
Bank charges	27,206	45,584
Staff welfare	60,359	42,722
General expenses	639	3,819
	<u>11,321,437</u>	<u>8,885,409</u>

**Hospitality expenditure**

The Income and Expenditure Account includes the following hospitality expenditure:

	2022	2021
	€	€
Staff hospitality	5,397	2,837
Client hospitality	-	-
	<u>5,397</u>	<u>2,837</u>

**State Examinations Commission**

**Notes to the financial statements (continued)**

**Financial year ended 31 December 2022**

**7. Administration expenses - external consultants/advisors fees**

Administration expenses for the year ended 31 December 2022 as per Note 6 includes the following expenditure on external consultants/advisors fees:

	<b>2022</b>	2021
	€	€
Legal advice	<b>2,214</b>	11,373
Accountancy and financial advisory	<b>119,432</b>	149,870
Information technology consultancy	<b>6,720</b>	28,962
Other	<b>43,356</b>	7,970
<b>Total consultancy costs</b>	<b><u>171,722</u></b>	<b><u>198,175</u></b>

**8. Administration expenses - 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, conciliation and arbitration proceedings with third parties. This does not include expenditure incurred in relation to general advice received by State Examinations Commission which is disclosed in Note 7 above.

	<b>2022</b>	2021
	€	€
Legal proceedings	<b>33,513</b>	223,451
	<b><u>33,513</u></b>	<b><u>223,451</u></b>

**9. Net operating surplus**

Surplus is stated after charging:

	<b>2022</b>	2021
	€	€
Depreciation of property, plant and equipment	<b>2,471,602</b>	1,863,073
Cost of inventory recognised as an expense	<b>257,455</b>	83,242
Fees payable for the audit of the financial statements	<b>54,800</b>	51,500
	<b><u>2,783,857</u></b>	<b><u>1,997,815</u></b>

**State Examinations Commission**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2022**

<b>10. Property, plant and equipment</b>	<b>Property</b>	<b>Fixtures and fittings</b>	<b>Computer equipment</b>	<b>Equipment</b>	<b>Software systems</b>	<b>Total</b>
	€	€	€	€	€	€
<b>Cost</b>						
At 1 January 2022	605,000	1,674,131	2,814,175	276,457	7,706,628	13,076,391
Additions	-	122,462	279,125	14,047	2,665,213	3,080,847
<b>At 31 December 2022</b>	<u>605,000</u>	<u>1,796,593</u>	<u>3,093,300</u>	<u>290,504</u>	<u>10,371,841</u>	<u>16,157,238</u>
<b>Depreciation</b>						
At 1 January 2022	161,415	980,068	2,644,379	218,431	3,023,726	7,028,019
Charge for the financial year	40,354	116,194	202,684	38,002	2,074,368	2,471,602
<b>At 31 December 2022</b>	<u>201,769</u>	<u>1,096,262</u>	<u>2,847,063</u>	<u>256,433</u>	<u>5,098,094</u>	<u>9,499,621</u>
<b>Carrying amount</b>						
<b>At 31 December 2022</b>	<u>403,231</u>	<u>700,331</u>	<u>246,237</u>	<u>34,071</u>	<u>5,273,747</u>	<u>6,657,617</u>
At 31 December 2021	<u>443,585</u>	<u>694,063</u>	<u>169,796</u>	<u>58,026</u>	<u>4,682,902</u>	<u>6,048,372</u>

<b>11. Inventory</b>	<b>2022</b>	<b>2021</b>
	€	€
Inventory of stationery	<u>1,020,489</u>	<u>1,277,944</u>

A full stock take is performed each year including a review of any obsolescent stock. Obsolescent stock totalling €407,893 was written off in the year ended 31 December 2022.

<b>12. Receivables</b>	<b>2022</b>	<b>2021</b>
	€	€
Examination staff: Outstanding advances	49,625	25,085
Schools: Advances	830,781	182,387
Other receivables	324,385	363,569
Prepayments and accrued income	180,483	163,402
	<u>1,385,274</u>	<u>734,443</u>

SEC receives funding from the Department in order to make advance payments to some schools in connection with expenses incurred relating to the examinations. The advance payment is based on a percentage of the eligible school's previous year's expenditure. Advances will be deducted from future claims associated with administering the state examinations. The Commission accounts for these advances as receivables.



**State Examinations Commission**

**Notes to the financial statements (continued)  
Financial year ended 31 December 2022**

**13. Payables: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Examination staff	<b>1,196,190</b>	1,656,684
Due to suppliers	<b>111,424</b>	20,428
Other payables	<b>13,473</b>	42,636
Tax and social insurance:		
P.A.Y.E. / P.R.S.I. / U.S.C. payable	<b>465,894</b>	165,149
V.A.T. payable	<b>43,658</b>	42,056
P.S.W.T. payable	<b>1,650</b>	2,450
Accruals:		
Holiday leave	<b>395,036</b>	523,068
Compensatory leave	<b>967,931</b>	765,237
Other	<b>530,539</b>	200,295
Deferred income	<b>830,781</b>	182,387
Schools claims outstanding	<b>120,000</b>	683,694
	<b><u>4,676,576</u></b>	<b><u>4,284,084</u></b>

**Included in accruals is the following:**

**(i) Holiday Pay**

Accumulated holiday pay not taken by Commission staff at the year end is recognised as an outstanding liability. As a result the financial statements account for a provision for holiday pay amounting to €395,036 as at 31 December 2022 (€523,068 as at 31 December 2021).

**(ii) Compensatory Leave**

Accumulated compensatory leave not taken by Commission staff at the year end is recognised as an outstanding liability. As a result the financial statements account for an increase in the provision for compensatory leave amounting to €202,694 in the year ended 31 December 2022 (€100,559 increase in the year ended 31 December 2021). The SEC used actual hourly rates of pay for each individual member of staff based on newly available reports from the PSSC in calculating the compensatory leave accounting estimate.

The accumulated compensatory leave totalling €967,931 as at 31 December 2022 (€765,237 per the financial statements as at 31 December 2021) will be reduced in the coming years following agreement with staff interests on a measured work down.

**State Examinations Commission**

**Notes to the financial statements (continued)**  
**Financial year ended 31 December 2022**

14. Capital Reserve	2022 €	2021 €
At 1 January	6,048,372	4,713,093
<b>Transfer from / (to) Statement of Income and Expenditure and Retained Revenue Reserves:</b>		
Income allocated for capital purposes	3,080,847	3,198,352
Amortisation in line with depreciation	<u>(2,471,602)</u>	<u>(1,863,073)</u>
<b>At 31 December</b>	<b><u>6,657,617</u></b>	<b><u>6,048,372</u></b>
<b>Total from Statement of Income and Expenditure and Retained Revenue Reserves</b>	<b><u>609,245</u></b>	<b><u>1,336,279</u></b>

**15. Corporation Tax**

The State Examinations Commission is exempt from Corporation Tax.

**16. Other financial commitments**

(i) Finance leases

There was no recourse to finance leasing at 31 December 2022.

(ii) Rental obligations

Premises located at Cornamaddy, Athlone occupied by the State Examinations Commission are provided free of charge by the Office of Public Works. Therefore there are no rent charge commitments at 31 December 2022.

(iii) Total financial commitments

As at 31 December 2022, SEC had entered into total financial commitments of €2,407,755.

**17. Commission Members' Interests**

The Commission members adopted procedures in accordance with guidelines issued under the Code of Practice for the Governance of State Bodies in relation to the disclosure of interests by Commission members and these procedures have been adhered to in the year. There were no transactions in the year in relation to the Commission's activities in which the Commission members had any beneficial interest.

**State Examinations Commission**

**Notes to the financial statements (continued)**

**Financial year ended 31 December 2022**

**18. Commissioner's Fees and Expenses**

A schedule of attendance at the Board and Audit Committee meetings for 2022 is set out below including the fees and expenses received by each member:

	Board	Audit & Risk Committee	Fees 2022 €	Expenses 2022 €
Number of meetings	16	8		
Mr. Patrick Burke	16	-	11,970	Nil
Ms. Mary Ryan	16	8	7,695	913
Dr. Richard Thorn	16	-	7,695	543
Prof. Teresa O'Doherty	15	-	Nil	Nil
Mr. Martin Sisk	16	-	7,695	Nil
Mr. Matt Ryan	-	8	1,283	Nil
Mr. Ciaran Flynn	-	7	1,283	Nil

One Commissioner (Teresa O'Doherty) did not receive a Board fee under the One Person One Salary (OPOS) principle.

Expenses received by Commissioners includes national and international travel and subsistence costs as follows:

	2022 €	2021 €
National travel and subsistence	<b>1,456</b>	-
International travel and subsistence	-	-
	<b><u>1,456</u></b>	<u>-</u>

**19. Events after the end of the reporting period**

The economy and educational operations continue to be impacted by the effects of the COVID-19 pandemic.

The effects of the pandemic will continue to have financial implications for the SEC in 2022. SEC is continuing to monitor the situation and plan accordingly.

State Examinations Commission

Notes to the financial statements (continued)  
Financial year ended 31 December 2022

20. Key management personnel

Key management personnel includes the CEO, Board members and senior management reporting to the CEO. The compensation paid or payable to key management for employee services is shown below:

	2022	2021
	€	€
Salaries	884,510	741,337
Allowances	15,338	26,787
	<u>899,848</u>	<u>768,124</u>
Total key management personnel compensation (All employee benefits)	<u>899,848</u>	<u>768,124</u>
	 <b>Number</b>	 <b>Number</b>
Number of key management employees	<u>8</u>	<u>7</u>

## State Examinations Commission

### Notes to the financial statements (continued) Financial year ended 31 December 2022

#### 21. Going concern

The SEC's two sources of income are (i) Oireachtas grants and (ii) Examination and other fees.

In 2017, the SEC undertook a review of the factors underlying the deficit over the period 2014 - 2016. The review found that the accumulated deficit was primarily caused by the cumulative effect of insufficient provision being made within the SEC budget for (i) the increase in candidature over the period and (ii) the increase in the number and scale of accommodations sought by candidates with special educational needs since 2013.

The recommendations on foot of the above review were:

- (i) Enhance the SEC budget estimate process to secure appropriate funding;
- (ii) Decrease the deficit over time; and
- (iii) Continue improvements in the SEC financial reporting arrangements which includes the preparation of quarterly management accounts.

The Commission accepted the findings and recommendations of the above review, and is committed to their full implementation to ensure that the financial management arrangements within the SEC are strengthened.

From 2017 to 2019 the deficit was reduced from €2,194,292 to €609,225. However, in 2020 the deficit increased marginally to €649,500. This increase was primarily as a result of Covid-19 together with the non-charging of examination fees. 2021 continued the trend of reducing deficits with a reduction in the deficit to €566,664. However in 2022 the deficit increased to €2,217,901. This increase in the deficit is associated with the decision taken by the Department of Education not to charge examination fees to candidates again in 2022 and also with very significant decisions which were taken about the 2022 examinations which impacted on the SEC's budget after the conclusion of the estimate process. These factors coupled with longstanding issues associated with receiving an appropriate level of funding for essential activities to impact the deficit position. These deficit issues will be the subject of discussion with the Department of Education.

The going concern basis has been adopted in preparing these financial statements, as the Commission is satisfied that the recommendations adopted above will address the remaining accumulated deficit over time.

#### 22. Contingent liabilities

In the normal course of business, State Examinations Commission is involved in legal cases. After careful assessment, the SEC is confident that there are no cases, including legacy cases, when settled which is likely to have a material impact on the financial statements.

#### 23. Approval of financial statements

The Commission approved these financial statements on 30th June 2023

**Ráitis Airgeadais Choimisiún na  
Scrúduithe Stáit  
don bhliain airgeadais dar críoch an 31 Nollaig 2022**

## Coimisiún na Scrúduithe Stáit

### Clár na nÁbhar

	Leathanach
Eolas Ginearálta	1
Ráiteas ar Rialachas agus Tuairisc Chomhaltaí an Bhoird	2 – 4
Ráiteas ar Rialú Inmheánach	5 - 8
Tuarascáil an Ard-Reachtair Cuntas agus Ciste	9 - 10
Ráiteas ar Ioncam agus ar Chaiteachas agus na Cúlchistí Ioncaim Coinnithe	11
Ráiteas ar an Staid Airgeadais	12
Ráiteas faoi Shreabhadh Airgid	13
Nótaí leis na Ráitis Airgeadais	14 – 27

## Coimisiún na Scrúduithe Stáit

### Eolas Ginearálta

#### Príomhoifigeach Feidhmiúcháin

Andrea Feeney, Uasal

#### Baincéirí

Banc na hÉireann,  
Baile Átha Luain  
Contae na hIarmhí

#### Iniúcháirí Inmheánacha

Mazars  
Bóthar Fhearchair  
Baile Átha Cliath 2

#### Iniúcháirí

An tArd Reachtaire Cuntas agus Ciste  
3A Sráid an Mhéara  
Uachtarach  
Baile Átha Cliath 1

#### Comhaltaí an Bhoird

##### An tUasal Patrick Burke (Cathaoirleach)

A ceapadh ón 15 Bealtaine 2015 go dtí an 30 Samhain 2018 Athcheapadh an tUasal Burke ar feadh bliain eile go dtí an 30 Samhain 2019. Athcheapadh ina dhiaidh sin é ar feadh ceithre bliana eile go dtí an 30 Samhain 2023.

##### Mary Ryan, uasal. (Leas-Chathaoirleach)

A ceapadh ón 15 Bealtaine 2015 go dtí an 30 Samhain 2018 Athcheapadh an tUasal Ryan ar feadh bliain eile go dtí an 30 Samhain 2019. Athcheapadh ina dhiaidh sin í ar feadh dhá bhliain eile go dtí an 30 Samhain 2021. Ceapadh ar feadh bliain eile í go dtí an 30 Samhain 2022.

##### An Dr Richard Thorn

A ceapadh ón 15 Bealtaine 2015 go dtí an 30 Samhain 2018 Athcheapadh an Dr Thorn ar feadh bliain eile go dtí an 30 Samhain 2019. Athcheapadh ina dhiaidh sin é ar feadh ceithre bliana eile go dtí an 30 Samhain 2023.

##### An tOllamh Teresa O'Doherty

A ceapadh ón 15 Bealtaine 2015 go dtí an 30 Samhain 2018. Athcheapadh an tOllamh O'Doherty ar feadh bliain eile go dtí an 30 Samhain 2019. Athcheapadh ina dhiaidh sin í ar feadh dhá bhliain eile go dtí an 30 Samhain 2021. Ceapadh ar feadh bliain eile í go dtí an 30 Samhain 2022.

##### An tUasal Martin Sisk

A ceapadh ón 15 Bealtaine 2015 go dtí an 30 Samhain 2018. Athcheapadh an tUasal Sisk ar feadh bliain eile go dtí an 30 Samhain 2019. Athcheapadh ina dhiaidh sin é ar feadh ceithre bliana eile go dtí an 30 Samhain 2023.



## Coimisiún na Scrúduithe Stáit

### Ráiteas ar Rialachas agus Tuairisc Chomhaltaí an Bhoird An bhliain airgeadais dar críoch an 31 Nollaig 2022

#### Rialachas

Bhunaigh an tAire Oideachais agus Eolaíochta Coimisiún na Scrúduithe Stáit (CSS) in 2003 faoi Alt 54 den Acht Oideachais, 1998. Leagtar síos feidhmeanna CSS leis an Ordú um (*Bunú*) *Choimisiún na Scrúduithe Stáit*, 2003 agus is féidir achoimre ginearálta a dhéanamh orthu mar seo a leanas; reáchtáil, measúnú agus teistiúchán na scrúduithe stáit ag an dara leibhéal agus scrúduithe áirithe ceirde agus gairme. Tá CSS faoi cheannas Boird ar a bhfuil cúigear coimisinéirí neamhfheidhmiúcháin (an 'Coimisiún') arna gceapadh ag an Aire Oideachais agus Príomhoifigeach Feidhmiúcháin lánaimseartha faoin Ordú um (*Bunú*) *Choimisiún na Scrúduithe Stáit*, 2003. Tá an Bord freagrach don Aire Oideachais agus tá sé freagrach as dea-rialachas a chinntiú agus chun an tasc sin a dhéanamh socraíonn sé cuspóirí agus spriocanna straitéiseacha agus glacann sé cinntí straitéiseacha i dtaca le gach ceist thábhachtach ghnó. Tá an Príomhoifigeach Feidhmiúcháin (POF) agus an fhoireann ardbhainistíochta freagrach as bainistiú, rialú agus stiúradh CSS ó lá go lá. Ní mór don POF agus don fhoireann ardbhainistíochta an treo leathan straitéiseach atá socraithe ag an mBord a leanúint, agus ní mór dóibh a chinntiú go bhfuil tuiscint shoiléir ag comhaltaí uile an Bhoird ar na príomhghníomhaíochtaí agus ar na príomhchinntí a bhaineann leis an eintiteas, agus ar aon rioscaí suntasacha ar dócha go dtiocfaidh siad chun cinn. Feidhmíonn an POF mar theagmháil dhíreach idir an Bord agus Bainistíocht CSS.

#### Freagrachtaí an Bhoird

Tá obair agus freagrachtaí an Choimisiúin leagtha amach i dTearmaí Tagartha an Choimisiúin, ina bhfuil na hábhair atá forchoimeáda go sonracha lena gcinneadh ag an mBord freisin. I measc na mbuanmhíreanna a bhreithníonn an Coimisiún tá:

- Pleanáil agus Réiteach do na Scrúduithe
- Ceisteanna a bhfuil Tábhacht Straitéiseach ag baint leo
- Acmhainní Daonna (AD)
- Gníothaí Corparáideacha (lena n-áirítear Bainistíocht Riosca)
- An Coiste Iniúcháireachta agus Riosca
- Airgeadas
- Teicneolaíocht Faisnéise (TF)
- Soláthar
- Aon Ghnó Eile

Faoi théarmaí an Ordaithe um (*Bunú*) *Choimisiún na Scrúduithe Stáit*, 2003, ceanglaítear ar an gCoimisiún cuntais chúí a choinneáil ar an ioncam agus ar an gcaiteachas uile agus ar fhoinsí an ioncaim sin agus ar ábhar an chaiteachais sin, agus ar mhaoin, creidmheasanna agus dliteanais an Choimisiúin. Nuair a bhíonn na ráitis airgeadais seo á n-ullmhú, ceanglaítear ar an gCoimisiún:

- beartais oiriúnacha chuntasaíochta a roghnú agus iad a chur i bhfeidhm go comhsheasmhach,
- breithiúnais agus meastacháin a dhéanamh atá réasúnta agus stuama,
- ráitis airgeadais a ullmhú ar bhonn ghnóthas leantach mura bhfuil sé míchuí a mheas go leanfaidh sé ag feidhmiú, agus
- a shonrú ar cloíodh leis na caighdeáin chuntasaíochta infheidhme, faoi réir aon athruithe ábhartha a nochtadh agus a mhíniú sna ráitis airgeadais.

Tá an Coimisiún freagrach as leabhair thaifid chuntasaíochta chearta a choinneáil, a nochtann, le cruinneas réasúnta, a riocht airgeadais ag gach tráth, agus a chuireann ar a chumas a áirithiú go gcloíonn na ráitis airgeadais leis an Ordú, um (*Bunú*) *Choimisiún na Scrúduithe Stáit*, 2003. Tá coinneáil agus sláine an eolais chorparáidigh agus airgeadais ar shuíomh gréasáin CSS mar fhreagracht ar an gCoimisiún.

## Coimisiún na Scrúduithe Stáit

### Ráiteas ar Rialachas agus Tuairisc Chomhaltaí an Bhoird An bhliain Airgeadais dar críoch an 31 Nollaig 2022

#### Freagrachtaí an Bhoird ar lean

Tá an Coimisiún freagrach as an bplean agus as an mbuiséad bliantúil a cheadú. Rinneadh meastóireacht ar fheidhmíocht CSS ar an **19 Lúnasa 2022** agus tagairt á déanamh don phlean agus don bhuiséad bliantúil.

Chomh maith leis sin, tá an Coimisiún freagrach as a chuid sócmhainní a chosaint agus dá réir sin bearta réasúnta a dhéanamh chun calaois agus neamhrialtachtaí eile a chosc agus a bhrath. Measann an Bord go dtugann ráitis airgeadais an Choimisiúin léargas firinneach cóir ar fheidhmíocht airgeadais agus ar shuíomh airgeadais CSS ar an 31 Nollaig 2022.

#### **Struchtúr an Choimisiúin**

Cuimsíonn an Coimisiún Cathaoirleach, Leas-Chathaoirleach agus triúr gnáthchomhaltaí arna gceapadh ag an Aire Oideachais. Tá na sonraí maidir leis an tréimhse cheapacháin do chomhaltaí reatha an Choimisiúin leagtha amach ar leathanach 1.

Tá Coiste Iniúchóireachta agus Riosca bunaithe ag an gCoimisiún a chuimsíonn Coimisinéir amháin agus beirt chomhaltaí neamhspleácha. Is é an ról atá ag an gCoiste Iniúchóireachta agus Riosca (ARC) ná tacú leis an mBord maidir lena chuid freagrachtaí i dtaca le riosca, rialú agus rialachas agus dearbhú gaolmhar. Tá an ARC neamhspleách ar bhainistíocht airgeadais ar an eagraíocht. Go háirithe, áirithíonn an Coiste go ndéantar faireachán atá gníomhach agus neamhspleách ar na córais rialaithe inmheánaigh lena n-áirítear gníomhaíochtaí iniúchóireachta. Tuairiscíonn an ARC don Choimisiún i ndiaidh gach cruinnithe, agus go foirmiúil i scríbhinn gach bliain. Is iad seo a leanas baill an Choiste Iniúchóireachta agus Riosca: Mary Ryan (Cathaoirleach), Matt Ryan agus Ciaran Flynn. Tionóladh ocht gcruinniú den ARC in 2022.

#### **Sceideal Freastail, Táillí agus Speansais**

Tá an sceideal freastail ag cruinnithe an Choimisiúin agus an ARC do 2022, lena n-áirítear na táillí agus na speansais a fuair gach comhalta leagtha amach i Nóta 18 ar leathanach 25.

#### **Nochtadh a éilítear faoin gCód Cleachtais do Rialachas Comhlachtaí Stáit (2016)**

Tá sé de fhreagracht ar an mBord a áirithiú gur chloígh CSS leis na ceanglais sa Chód Cleachtais do Rialachas Comhlachtaí Stáit ("An Cód") mar a d'fhoilsigh an Roinn Caiteachais Phoiblí, Seachadta ar an bPlean Forbartha Náisiúnta agus Athchóirithe é i mí Lúnasa 2016. Tá an nochtadh seo a leanas leagtha amach sna nótaí leis na ráitis airgeadais seo:

- **Miondealú ar Shochair na bPríomhphearsanra Bainistíochta (Féach Nóta 20)**
- **Sochair Ghearrthéarmacha d'Fhostaithe (Féach Nóta 4)**
- **Costais Sainchomhairleoireachta (Féach Nóta 7)**
- **Costais Dlí agus Socruithe (Féach Nótaí 7 agus 8)**
- **Caiteachas ar Thaiséal agus ar Chothabháil (Féach Nótaí 4 agus 18)**
- **Caiteachas ar Fháilteachas (Féach Nóta 6)**

## Coimisiún na Scrúduithe Stáit

### Ráiteas ar Rialachas agus Tuairisc Chomhaltaí an Bhoird An bhliain Airgeadais dar críoch an 31 Nollaig 2022

#### Ráiteas Comhlíonta

Chloígh CSS leis na ceanglais sa Chód Cleachtais do Rialachas Comhlachtaí Stáit, arna bhfoilsíú ag an Roinn Caiteachais Phoiblí, Seachadta ar an bPlean Forbartha Náisiúnta agus Athchóirithe i mí Lúnasa 2016, taobh amuigh de na heisceachtaí seo a leanas:

- Éilítear de réir Alt 7.12 den Chód go mbeadh triúr ball neamhspleách neamhfheidhmiúcháin ar a laghad den Bhord ar an ARC. Tá ARC bunaithe ag CSS a bhfuil triúr comhaltaí air lena n-áirítear beirt chomhaltaí neamhspleácha agus comhalta Boird neamhfheidhmiúcháin amháin mar go bhfuil an comhdhéanamh sin níos oiriúnaí do mhéid an Choimisiúin (uasmhéid de chúigear comhaltaí) agus na heagraíochta agus ag an am céanna go dtugtar aird ar bhunintinn an cheanglais ar leith atá sa Chód.

Tá an t-imeacht seo ón gcód comhaontaithe leis an Roinn Oideachais.

.....  
Andrea Feeney, Uasal  
Príomhoifigeach Feidhmiúcháin

Dáta: 30 Meitheamh 2023

.....  
An tUasal Patrick Burke  
Cathaoirleach

Dáta: 30 Meitheamh 2023

# Coimisiún na Scrúduithe Stáit

## Ráiteas ar Rialú Inmheánach An bhliain Airgeadais dar críoch an 31 Nollaig 2022

### ***Raon Feidhme na Freagrachta***

Thar ceann Choimisiún na Scrúduithe Stáit (CSS), aithním an fhreagracht atá ar an mBord a chinntiú go gcoimeádtar agus go bhfeidhmítear córas éifeachtach le haghaidh rialú inmheánach. Cuirtear na riachtanais a bhaineann leis an gCód Cleachtais do Rialachas Comhlachtaí Stáit (2016) san áireamh sa fhreagracht sin.

### ***Cuspóir an Chórais Rialaithe Inmheánaigh***

Ceapadh an Córas Rialaithe Inmheánaigh chun bainistiú a dhéanamh ar riosca ar leibhéal a bheadh inghlactha seachas é a dhíothú. Dá bhrí sin, ní féidir leis an gcóras ach dearbhú réasúnach seachas dearbhú iomlán a thabhairt go bhfuil na sócmhainní faoi chosaint, go bhfuil idirbhearta údaraithe agus go ndéantar iad a thaifeadh go cuí, agus go ndéantar earráidí nó neamhrialtachtaí ábhartha a chosc nó go ndéantar iad a bhrath ar bhealach tráthúil.

Bhí an córas rialaithe inmheánaigh, atá ag teacht leis an treoir a d'eisigh an Roinn Caiteachais Phoiblí, Seachadta ar an bPlean Forbartha Náisiúnta agus Athchóirithe, i bhfeidhm i gCoimisiún na Scrúduithe Stáit don bhliain dar críoch an 31 Nollaig 2022 agus suas go dtí an dáta ar ar ceadaíodh na ráitis airgeadais.

### ***An Cumas Riosca a Láimhseáil***

Tá Coiste um Iniúchóireacht agus Riosca (ARC) ag CSS ar a bhfuil comhalta Boird amháin agus beirt chomhaltaí seachtracha a bhfuil saineolas airgeadais agus iniúchóireachta acu, agus duine acu sin mar Chathaoirleach. Tháinig an ARC le chéile ocht n-uaire in 2022.

Tá feidhm iniúchóireachta inmheánaí bunaithe ag CSS freisin, a bhfuil acmhainní leordhóthanacha aici agus a reáchtálann clár oibre a comhaontaíodh leis an ARC. Tá polasaí um bainistiú riosca forbartha ag CSS, ina leagtar amach an inghlacthacht riosca atá aige, na próisis atá i bhfeidhm maidir le bainistiú riosca agus ina bhfuil mionsonraí faoi ról agus faoi fhreagrachtaí na foirne i dtaca le riosca. Eisíodh an polasaí chuig an bhfoireann go léir a bhfuiltear ag súil go mbeidh siad ag obair laistigh de na polasaithe atá ag CSS maidir le bainistiú riosca, chun aird na bainistíochta a tharraingt ar rioscaí atá ag teacht chun cinn agus ar laigí rialaithe agus freagracht a ghlacadh i leith na rioscaí agus na rialuithe laistigh dá limistéar oibre féin.

### ***An Creat Riosca agus Rialaithe***

Tá córas bainistithe riosca curtha i bhfeidhm ag CSS, ar córas é a aithníonn príomhrioscaí agus a dhéanann iad a thuairisciú chomh maith leis na gníomhaíochtaí bainistíochta atá á nglacadh chun aghaidh a thabhairt ar na rioscaí sin agus chun iad a mhaolú a oiread agus is féidir.

Tá clár rioscaí i bhfeidhm a aithníonn na príomhrioscaí atá roimh CSS agus rinneadh iad sin a aithint, a mheas agus a ghrádú de réir a gcuid tábhachta. Déanann Bord Bainistíochta CSS an clár a athbhreithniú agus a nuashonrú, agus déantar é a thuairisciú don ARC agus don Bhord ag gach cruinniú. Baintear feidhm as torthaí na measúnuithe sin chun acmhainní a phleanáil agus a leithdháileadh lena chinntiú go ndéantar rioscaí a bhainistiú ar leibhéal inghlactha.

Tugtar mionsonraí sa chlár rioscaí maidir leis na rialuithe agus na gníomhaíochtaí a theastaíonn chun rioscaí a mhaolú agus na freagrachtaí maidir le feidhmiú rialuithe atá sannta do bhaill foirne ar leith. Deimhníonn go bhfuil timpeallacht rialaithe ann ina bhfuil na gnéithe seo a leanas i bhfeidhm:

- go bhfuil nósanna imeachta i dtaca le gach príomhphróiseas gnó doiciméadaithe,
- go bhfuil freagrachtaí airgeadais sannta ag leibhéal na bainistíochta chomh maith le cuntasacht chomhfhreagrach,
- go bhfuil córas buiséadaithe cuí i bhfeidhm a bhfuil buiséad bliantúil ann dó agus go mbíonn an bhainistíocht shinsearach á athbhreithniú ar bhonn leanúnach,

Ráiteas ar Rialú Inmheánach  
An bhliain airgeadais dar críoch an 31 Nollaig 2022

An Creat Riosca agus Rialaithe ar lean

- Tá córais ann atá dírithe ar shlándáil na gcóras teicneolaíochta faisnéise agus cumarsáide a chinntiú,
- Tá córais i bhfeidhm chun na sócmhainní a chosaint.

**Tionchar phaindéim COVID-19**

In 2022, filleadh go hiomlán ar scrúduithe a bhí á soláthar go seachtrach do na hiarrthóirí go léir ó 2019. In 2021, cuireadh cur chuige déach i bhfeidhm d'iarrthóirí na hArdteistiméireachta agus na hArdteistiméireachta Fedhmí inar soláthraíodh scrúduithe agus gráid chreidiúnaithe agus in 2020 soláthraíodh gráid ríofa agus scrúduithe tráth níos déanaí dóibh. Sa tSraith Shóisearach, soláthraíodh scrúduithe CSS d'fhoghlaimoírí lánfhásta agus cuireadh measúnú scoilbhunaithe in ionad na scrúduithe sin do gach iarrthóir eile. Ina theannta sin, is í seo an chéad bhliain iomlán scrúduithe sa tSraith Shóisearach nuachóirithe. D'fhógair an tAire freisin nach mbeadh an tsraith iomlán de thorthaí na hArdteistiméireachta trí chéile níos ísle ná mar a bhí siad in 2021 agus chun an cinneadh sin a fheidhmiú, cuireadh coigeartú iarmharcála i bhfeidhm ar shraith fhoriomlán thorthaí na hArdteistiméireachta.

Faoi shíneadh a cuireadh le forálacha éigeandála Scéim na Socruithe Réasúnta ag na Scrúduithe Teistiméireachta (Scéim RACE), chuir CSS scrúduithe iarchurtha ar fáil d'iarrthóirí Ardeistiméireachta a bhfuair gaol gairid leo bás ag am na scrúduithe scríofa deiridh, nach raibh ábalta a gcuid scrúduithe a dhéanamh ag an bpríomhsheisiún de bharr drochthimpiste, gortú nó tinnis agus ag teacht le polasaí sláinte poiblí, bhí rochtain ag iarrthóirí Ardeistiméireachta a raibh COVID-19 nó comharthaí COVID-19 orthu ar an seisiún iarchurtha den scrúdú i mbliana.

Seirbhís náisiúnta atá thar a bheith tábhachtach is ea soláthar na scrúduithe stáit agus le linn na paindéime ainmníodh CSS mar sheirbhís riachtanach. De bhrí go mbaineann slándáil, rúndacht agus íogaireacht leis an gcineál oibre a dhéanaimid, chomh maith le hobair láimhe a bheith i gceist leis na scrúduithe féin, ar an iomlán, níl cianobair oiriúnach go ginearálta don eagraíocht ag an am seo.

Lean CSS ar aghaidh leis na hathruithe riachtanacha ar thimpeallacht oibríochta agus rialaithe i gcomhréir le comhairle Sláinte Poiblí le linn 2022.

I measc na mbearta a rinne CSS bhí:

- Dul i mbun plé leis an Roinn Oideachais agus leis an nGrúpa Comhairleach de pháirtithe leasmhara um Pleanáil Theagmhasach chun teacht ar na réitigh ab fhéarr a rachadh chun leasa do na hiarrthóirí.
  - Sláinte, sábháilteacht agus folláine fhoireann uile CSS a chosaint mar thosaíocht uileghabhálach.
  - Lean CSS leis an bPlean um Fhreagairt do COVID a bhí bunaithe, ina raibh cur síos ar na polasaithe agus ar na cleachtais a bhí riachtanach chun scaipeadh Covid-19 in CSS a chosc.
  - Bhí Coiste COVID 19 ag CSS a bhí gníomhach go fóill in 2022 agus bhí Príomhionadaí na nOibrithe ar fáil don fhoireann chun a n-ábhair imní a léiriú.
  - Tá sé de dhualgas ar bhainisteoirí measúnú riosca a reáchtáil roimh aon tasc nua agus an bealach a ndéanfar sláinte agus sábháilteacht na foirne a chosaint agus an tasc á chur i gcrích a leagan amach.
  - Coinnítear Clár Rioscaí COVID 19 chun measúnú a dhéanamh ar na rioscaí suntasacha a bhaineann leis an bpaindéim agus ar na bearta agus na rialuithe riachtanacha a theastaíonn chun na rioscaí sin a mhaolú.

## Coimisiún na Scrúduithe Stáit

### Ráiteas ar Rialú Inmheánach An bhliain Airgeadais dar críoch an 31 Nollaig 2022

#### Tionchar Phaindéim COVID-19 ar lean

- Cumarsáid rialta leis an bhfoireann, agus rannpháirtíocht foirne maidir le prótacail agus treoirlínte.
- Déanann ár mBord, an Ardbhainistíocht agus ár gCoiste Iníúcháireachta agus Riosca athbhreithniú leanúnach ar an gcás agus é ag teacht chun cinn.

Lean gach rialú ag obair go héifeachtach le linn na tréimhse.

#### Faireachán agus Athbhreithniú Leanúnach

Tá nósanna imeachta foirmiúla bunaithe chun faireachán a dhéanamh ar phróisis rialaithe agus cuirtear easnaimh rialaithe in iúl dóibh siúd a bhfuil sé de fhreagracht orthu gníomh ceartaitheach a dhéanamh agus don bhainistíocht agus don Bhord, nuair is cuí, in am trátha. Deimhním go bhfuil na córais faireacháin leanúnacha seo a leanas i bhfeidhm:

- aithníodh na príomhrioscaí agus na rialuithe gaolmhara agus cuireadh próisis i bhfeidhm chun faireachán a dhéanamh ar fheidhmiú na bpríomhrialuithe sin agus aon easnaimh a aithníodh a thuairisciú.
- Bunaíodh socruithe tuairiscithe ag gach leibhéal a bhfuil freagracht i leith bainistíocht airgeadais sannta dó, agus
- déanann an ardbhainistíocht athbhreithniú rialta ar fheidhmiú thréimhsiúil agus bhliantúil agus ar thuairiscí airgeadais a léiríonn feidhmíocht in aghaidh buiséad/réamhaisnéisí.

#### Soláthar

Deimhním go bhfuil nósanna imeachta i bhfeidhm ag CSS chun comhlíonadh na rialacha reatha a áirithiú. Tá CSS tiomanta go hiomlán a áirithiú go bhfeidhmíonn ceannach agus soláthar san eagraíocht i gcomhréir leis an bpolasaí a bhaineann le soláthar na seirbhíse poiblí agus a chomhlíonann rialacháin náisiúnta agus AE maidir le soláthar agus tacaíonn sé le ceannach a mbaineann luach éifeachtach ar airgead leis agus a áirithíonn trédhearcacht agus cuntasacht ag an am céanna. Tá córas tairiscintí iomaíocha mar nós imeachta caighdeánach i bpróisis soláthair CSS.

Le linn 2022, chomhlíon CSS na nósanna imeachta sin seachas conradh amháin a bhaineann le soláthraí seirbhísí bainistithe ar luach €63,000. Tháinig deireadh leis an gconradh cúig bliana a bhí i gceist i mí Mheán Fómhair 2021 agus ba cheart go mbeadh sé faoi réir atairisceana roimh dháta deiridh an chonartha. Ar bhonn éigeandála, de bharr na gcúinsí a bhí ann mar gheall ar phaindéim COVID-19 agus an tosaíocht a tugadh don fhreagairt oibríochtúil ar an bpaindéim, cuireadh an conradh ar athlám in 2021 agus arís in 2022. Toisc eile a chur leis an gcastacht maidir le síneadh an chonartha ó mhí Mheán Fómhair 2022 ná gur thug CSS faoi uasghrádú líonra ar TF fíor-riachtanach ar cuireadh moill air féin de bharr na paindéime.

Le linn na hoibre allamuigh d'iniúchadh 2022, d'ardaigh an tArd-Reachtair Cuntas agus Ciste ceist maidir le caiteachas de €1.57m le An Post a bhain go sonrach leis an tseirbhís poist do na scrúduithe lena Feitheoirí scrípteanna scrúdaithe (freagarleabhair) ar ais i ndiaidh gach scrúdaithe thrí líonra An Post thar thréimhse thráthchlár na scrúduithe a mhaireann 15 lá. Bhain an cheist le pé acu ar cheart nó nár cheart go mbeadh an tseirbhís poist sin faoi réir soláthair.

Lorg CSS tuairim dhlíthiúil faoin gceist agus baineadh de thátal as:

1. Gur údarás conraitheoireachta é CSS laistigh de raon feidhme Threoir Soláthair 2014/24/AE agus gur eintiteas soláthair é An Post laistigh de raon feidhme Threoir na bhFóntas 2014/25/AE.

## Coimisiún na Scrúduithe Stáit

### Ráiteas ar Rialú Inmheánach An bhliain Airgeadais dar críoch an 31 Nollaig 2022

#### Soláthar ar lean

2. Tagann seirbhísí poist faoi raon feidhme Airteagal 74 den Treoir. I bhfianaise luach airgid na seirbhíse poist ar a dtugtar “Scripteanna Neamh-mharcáilte a Chur ar Ais”, ar seirbhís de chuid An Post í a úsáideann CSS, bheadh an tairseach in Airteagal 4 den Treoir Sholáthair do sheirbhísí sóisialta agus do sheirbhísí sonracha eile (a mbeadh seirbhísí poist san áireamh iontu) sáraithe.
3. De bhrí go bhfuil An Post ainmnithe san Acht um Rialáil Cumarsáide (Seirbhísí Poist), 2011, mar sholáthraí uilíoch do sheirbhísí poist sa Stát, mheasfaí gur seirbhísí neamheacnamaíocha ar leas ginearálta iad na seirbhísí poist a sholáthraíonn An Post agus go bhfuil siad taobh amuigh de raon feidhme na Treorach Soláthair.
4. Mar mhalairt air sin, tá siad díolmhaithe faoi Airteagal 11 den Treoir Soláthair mar go mbaineann siad le conarthaí seirbhíse poiblí a bhronn údarás conraitheoireachta (CSS) ar údarás conraitheoireachta eile (An Post) ar bhonn ceart eisiach.
5. Mar thoradh air sin, bheadh seirbhísí poist ar bith a bheadh á dtairiscint ag An Post agus a mbaineann CSS úsáid astu (ar seirbhísí iad nach bhfuil teoranta don tseirbhís um “Scripteanna Neamh-mharcáilte a Chur ar Ais” díolmhaithe ó rialacha tairisceana.

#### **Díscríobh Stoic**

I ngnáthchúrsaí gnó, coinníonn CSS stoc bliana móide bliain teagmhasachta amháin mar gheall ar an tréimhse feithimh a bhaineann le hearraí áirithe de stoc uathúil a fháil, ar earraí iad atá fíor-riachtanach do sholáthar na scrúduithe. Bhí tionchar ag COVID-19 ar an aistriú chuig marcáil ar líne a bhí pleanáilte ag CSS. In 2022, chuaigh an t-aistriú chuig marcáil ar líne chun cinn roimh an sprioc agus mar thoradh air sin b'éigean earraí áirithe stoic a bhí dulta as feidhm (a bhain le marcáil de láimh) a dhíscríobh in 2022 (€407,893). Tá an stoc atá ar lámh dulta as feidhm agus níl sé comhoiriúnach leis an bpróiseas scanta/marcála ar líne. Ní cheaptar go ndéanfar líon suntasach eile den stoc a dhíscríobh go ceann i bhfad.

#### **Athbhreithniú ar Éifeachtacht**

Deimhním go bhfuil nósanna imeachta i bhfeidhm ag CSS chun faireachán a dhéanamh ar éifeachtacht na nósanna imeachta a bhaineann lena bhainistíocht agus lena rialú riosca. Cuireann obair na n-íniúcháirí inmheánacha agus seachtracha, an ARC a dhéanann maoirseacht ar a gcuid oibre, agus obair na hardbhainistíochta laistigh de CSS atá freagrach as creat an rialaithe airgeadais inmheánaigh a fhorbairt agus a choinneáil, bonn eolais faoin bhfaireachán agus faoin athbhreithniú a dhéanann CSS ar éifeachtacht an chreata um rialú inmheánach airgeadais.

Deimhním gur réachtáil an Bord athbhreithniú bliantúil ar éifeachtacht na rialuithe inmheánacha do 2022 ar an **3 Márta 2023**.

#### **Ceisteanna maidir le Rialú Inmheánach**

Níor aithníodh aon laigí i rialú inmheánach maidir le 2022 ar gá iad a nochtadh sna ráitis airgeadais.

Sínithe thar ceann an Choimisiúin

.....

An tUasal Patrick Burke  
Cathaoirleach

Dáta: 30 Meitheamh 2023



**An tArd-Reachtair Cuntas agus Ciste**  
**Comptroller and Auditor General**  
Tuarascáil le cur faoi bhráid Thithe an Oireachtais

**Coimisiún na Scrúduithe Stáit**

**Tuairim ar na ráitis airgeadais**

Tá iniúchadh déanta agam ar ráitis airgeadais Choimisiún na Scrúduithe Stáit don bhliain dar críoch an 31 Nollaig 2022 de réir mar a éillítear faoi fhorálacha an Ordaithe um (Bunú) Choimisiún na Scrúduithe Stáit, 2003. Tá na ráitis airgeadais comhdhéanta den

- ráiteas ar ioncam agus ar chaiteachas agus na cúlchistí ioncaim coinnithe
- an ráiteas ar an staid airgeadais
- an ráiteas ar shreabhadh airgid agus
- na nótaí gaolmhara, lena n-áirítear achoimre ar bheartais shuntasacha chuntasaíochta.

Is é mo thuairim go dtugann na ráitis airgeadais léargas cóir agus cothrom ar shócmhainní agus ar staid airgeadais Choimisiún na Scrúduithe Stáit ar an 31 Nollaig 2021 agus ar ioncam agus caiteachas an Choimisiúin do 2021 i gcomhréir le Caighdeán um Thuairisciú Airgeadais (FRS) 102 — *an Caighdeán um Thuairisciú Airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann*.

**An bonn atá leis an tuairim**

Rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta maidir le hIniúchadh (ISAanna) arna bhfógairt ag an Eagraíocht Idirnáisiúnta Uasfhoras Iniúchóireachta. Déantar cur síos ar mo chuid freagrachtaí faoi na caighdeáin sin san aguisín leis an tuarascáil seo. Táim neamhspleách ar Choimisiún na Scrúduithe Stáit agus tá mo chuid freagrachtaí eiticíúla eile comhlíonta agam i gcomhréir leis na caighdeáin.

Creidim go bhfuil an fhianaise iniúchóireachta a fuair mé leordhóthanach agus iomchuí chun bonn a sholáthar do mo thuairim.

**Tuairisc ar fhaisnéis seachas na ráitis airgeadais, agus ar ábhair eile**

Tá faisnéis áirithe eile curtha i láthair ag Coimisiún na Scrúduithe Stáit in éineacht leis na ráitis airgeadais. Cuimsíonn sí sin an ráiteas ar rialachas agus tuairisc chomhaltaí an Bhoird, agus an rialú inmheánach. Tá cur síos ar na freagrachtaí atá orm i dtaca le tuairisciú a dhéanamh maidir le faisnéis den sórt sin, agus maidir le hábhair áirithe eile a ndéanaim iad a thuairisciú trí eisceacht san aguisín leis an tuarascáil seo.

Níl aon ní le tuairisciú agam ina leith sin.

**Séamus McCarthy**  
**An Ard-Reachtair Cuntas agus Ciste**

**30 Meitheamh 2023**



## Coimisiún na Scrúduithe Stáit Tuarascáil an Ard-Reachtair Cuntas agus Ciste

### Aguisín leis an tuarascáil Freagrachtaí chomhaltaí an Bhoird

. Leagtar amach freagrachtaí chomhaltaí an Bhoird sa ráiteas ar rialachas agus i ráiteas chomhaltaí an Bhoird. Tá sé de fhreagracht ar na comhaltaí Boird

- ráitis airgeadais a ullmhú san fhoirm a fhorordaítear faoi airteagal 28 den Ordú um (Bunú) Choimisiún na Scrúduithe Stáit, 2003
  - a áirithiú go dtugann na ráitis airgeadais léiriú cóir agus cothrom i gcomhréir le FRS102
    - rialtacht idirbheart a áirithiú
- a mheas an bhfuil cuntasafocht ar bhonn gnóthas leantach oiriúnach, agus
- aon rialú inmheánach a cheapann siad a bheith riachtanach lena áirithiú go bhféadfar ráitis airgeadais a ullmhú atá saor ó mhíshonrú ábhartha, bíodh sin de bharr calaoise nó de bharr earráide.

### Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Tá sé de cheangal orm, faoi airteagal 30 den Ordú um (Bunú) Choimisiún na Scrúduithe Stáit, 2003, iniúchadh a dhéanamh ar ráitis airgeadais Choimisiún na Scrúduithe Stáit agus tuairisc a thabhairt orthu do Thithe an Oireachtais.

Is é an cuspóir atá agam agus an t-iniúchadh á dhéanamh agam dearbhú réasúnta a fháil go bhfuil na ráitis airgeadais ina n-iomláine saor ó mhíshonrú ábhartha, cibé acu trí chalaos nó trí earráid. Dearbhú ar ardleibhéal is ea dearbhú réasúnta, ach ní ráthaíonn sé go ndéanfar míshonrú ábhartha a bhrath i gcónaí, nuair is ann dó, in iniúchadh a - dhéantar a reáchtáil i gcomhréir leis na Caighdeán Idirnáisiúnta maidir le hIniúchadh. Féadfaidh míshonruithe tarlú de bharr calaoise nó earráide agus meastar go bhfuil siad ábhartha más rud é go meastar le réasún go bhféadfaidís, astu féin nó go comhiomlán, tionchar a imirt ar chinntí eacnamaíocha úsáideoirí ar bhonn na ráiteas airgeadais seo.

Mar chuid d'iniúchadh i gcomhréir leis na Caighdeán Idirnáisiúnta maidir le hIniúchadh tugaim breithiúnas gairmiúil agus coimeádaim sceipteachas gairmiúil le linn an iniúchta. Agus é sin á dhéanamh agam,

- Déanaim rioscaí i dtaca le míshonrú ábhartha, bíodh sin de bharr calaoise nó de bharr earráide, a shainaithint agus a mheas; déanaim nósanna imeachta iniúchta a fhreagraíonn do na rioscaí sin a dhearadh agus a fheidhmiú; agus faighim fianaise iniúchta atá leordhóthanach agus iomchuí chun bonn a sholáthar do mo thuairim. Tá baol níos mó ann nach ndéanfar míshonrú ábhartha de bharr calaoise a bhrath ná mar atá ag baint le gan earráid a bhrath, mar go bhféadfadh sé go mbeadh claonpháirtíocht, brionnú, easnaimh d'aon turas, bréaglériú, nó sárú ar rialú inmheánach i gceist leis.
- Faighim tuiscint ar rialú inmheánach a bhaineann leis an iniúchadh chun nósanna imeachta iniúchta a dhearadh atá oiriúnach do na himthosca, ach ní chun tuairim a léiriú maidir le héifeachtacht na rialuithe inmheánacha.
- Déanaim measúnú ar oiriúnacht na mbeartas cuntasafochta a úsáidtear agus ar réasúntacht na meastachán cuntasafochta agus an nochtadh gaolmhar.

• Déanaim cinneadh maidir leis an oiriúnacht a bhaineann le cuntasafocht ar bhonn gnóthas leantach agus, bunaithe ar an bhfianaise iniúchta a fhaighim, an ann do neamhchinnteacht ábhartha a bhaineann le himeachtaí nó dálaí a d'fhéadfadh amhras suntasach a chaitheamh ar chumas Choimisiún na Scrúduithe Stáit leanúint de bheith ag feidhmiú mar ghnóthas leantach. Má chinnim gur ann do neamhchinnteacht ábhartha, tá sé de cheangal orm aird a tharraingt i mo thuarascáil ar an nochtadh gaolmhar sna ráitis airgeadais nó, mura bhfuil nochtadh den sórt sin leordhóthanach, mo thuairim a mhionathrú. Tá mo chuid cinntí bunaithe ar an bhfianaise iniúchta a fuarthas suas go dtí dáta mo thuarascála. Mar sin féin, d'fhéadfadh sé gurb é an toradh a bheadh ar imeachtaí nó ar chúinsí sa todhcháil go stadfadh Coimisiún na Scrúduithe Stáit de bheith ag feidhmiú mar ghnóthas leantach.

• Déanaim measúnú ar chur i láthair foriomlán na ráiteas airgeadais, chomh maith lena struchtúr agus leis an ábhar atá iontu, lena n-áirítear an nochtadh, agus pé acu an dtugann nó nach dtugann na ráitis airgeadais léiriú ar na hidirbhearta agus ar na himeachtaí bunúsacha ar bhealach a dhéanann iad a chur i láthair go cóir.

Déanaim cumarsáid leo siúd a bhfuil cúram rialachais orthu, maidir leis an raon feidhme agus leis an uainiú atá beartaithe don iniúchadh agus maidir le cinntí suntasacha an iniúchta, chomh maith le hábhair eile lena n-áirítear aon easnaimh shuntasacha sa rialú inmheánach a shainaithním i m'iniúchadh.

Tuairiscím de réir eisceachta sa chás, i mo thuairim,

- nach bhfuairéas an fhaisnéis agus na míniúcháin ar fad a bhí á n-éileamh agam le haghaidh an iniúchta, nó
- nach raibh na taifid chuntasafochta leordhóthaineach chun iniúchadh réidh agus cuí a dhéanamh orthu, nó
- nach bhfuil na taifid chuntasafochta ag réiteach leis na ráitis airgeadais.

### Faisnéis seachas na ráitis airgeadais

Ní chumhdaíonn mo thuairim maidir leis na ráitis airgeadais faisnéis eile a cuireadh i láthair leis na ráitis sin, agus ní thugaim cinneadh dearbhaithe d'aon chineál ina leith siúd.

I dtaca le m'iniúchadh ar na ráitis airgeadais, tá sé de cheangal orm faoi na Caighdeán Idirnáisiúnta maidir le hIniúchadh, an fhaisnéis eile a chuirtear os mo chomhair a léamh, agus arna dhéanamh sin dom, a mheas an bhfuil an fhaisnéis eile ar neamhréir go hábhartha leis na ráitis airgeadais nó le heolas a fuarthas le linn an iniúchta, nó i gcás gur cosúil go bhfuil sé míshonraithe go hábhartha. Má chinnim, bunaithe ar an obair atá déanta agam, go bhfuil mí shonrú ábhartha ann i dtaca leis an bhfaisnéis eile seo, tá sé de cheangal orm é sin a thuairisciú.

### Tuairisciú a dhéanamh ar ábhair eile

Déantar m'iniúchadh trí thagairt do na tosca speisialta a bhaineann le comhlachtaí Stáit i dtaca lena gcuid bainistíochta agus lena bhfeidhmiú.

Tuairiscím ar aon nithe ábhartha a bhaineann leis an mbealach a ndearnadh gnó poiblí a sheoladh.

Lorgaim fianaise maidir le rialtacht idirbheart airgeadais le linn an iniúchta. Tuairiscím ar aon chás ábhartha inar tharla sé nár cuireadh airgead poiblí i bhfeidhm chun na gcríoch dá raibh sé ceaptha nó i gcás nach raibh idirbhearta i gcomhréir leis na húdaráis a rialaíonn iad.

Coimisiún na Scrúduithe Stáit

Ráiteas ar Ioncam agus ar Chaiteachas agus na Cúlchistí Ioncaim Coinnithe  
An bhliain Airgeadais dar críoch an 31 Nollaig 2022

	Nóta	2022 €	2021 €
Ioncam			
Deontais Oireachtais	2	92,276,049	71,798,127
Táillí scrúduithe agus táillí eile	3	249,204	144,546
<b>Ioncam iomlán</b>		<b>92,525,253</b>	<b>71,942,673</b>
Caiteachas			
Costais foirne	4	79,774,206	59,776,076
Dímheas	10	2,471,602	1,863,073
Costais riaracháin	6	11,321,437	8,885,409
<b>Caiteachas iomlán</b>		<b>93,567,245</b>	<b>70,524,558</b>
<b>Glanbharrachas (easnamh) / OIBRIÚCHÁIN</b>	<b>9</b>	<b>(1,041,992)</b>	<b>1,418,115</b>
Aistriú chuig cúlchiste caipitil	14	(609,245)	(1,335,279)
<b>(EASNAMH) BARRACHAS don bhliain airgeadais agus ioncam cuimsitheach iomlán</b>		<b>(1,651,237)</b>	<b>82,836</b>
<b>Iarmhéid tugtha ar aghaidh ar an 1 Eanáir 2022</b>		<b>(566,664)</b>	<b>(649,50)</b>
<b>Iarmhéid tugtha ar aghaidh ar an 31 Nollaig 2022</b>		<b>(2,217,901)</b>	<b>(566,664)</b>

Baineann an t-ioncam agus an caiteachas go léir don bhliain le gníomhaíochtaí leanúnacha ar dháta an tuairiscithe.

Tá na gnóthachain agus na cailteanais go léir a aithnítear sa bhliain san áireamh sa Ráiteas ar Ioncam agus ar Chaiteachas agus sna Cúlchistí Ioncaim Coinnithe.

Tá na ráitis airgeadais seo sínithe thar ceann an Choimisiúin ag:

.....  
Andrea Feeney  
Príomhoifigeach Feidhmiúcháin  
Dáta: 30 Meitheamh 2023

.....  
An tUasal Patrick Burke  
Cathaoirleach  
Dáta: 30 Meitheamh 2023

Coimisiún na Scrúduithe Stáit

Ráiteas ar an Staid Airgeadais  
Amhail ar an 31 Nollaig 2022

	Nóta:	2022		2021
		€	€	€
<b>Sócmhainní seasta</b>				
Maoin, fearas agus trealamh	10	<u>6,657,617</u>		<u>6,048,372</u>
			<b>6,657,617</b>	6,048,372
<b>Sócmhainní reatha</b>				
Fardal	11	1,020,489		1,277,944
Infháltais	12	1,385,274		734,443
Airgead agus coibhéisí airgid		<u>52,912</u>		<u>1,705,033</u>
		<b>2,458,675</b>		3,717,420
<b>Suimeanna iníoctha: méideanna dlí</b>				
laistigh de bhliain amháin	13	<u>(4,676,576)</u>		<u>(4,284,084)</u>
<b>Glandliteanais Reatha</b>			<u>(2,217,901)</u>	<u>(566,664)</u>
<b>Glansócmhainní iomlána</b>			<b><u>4,439,716</u></b>	<b><u>5,481,708</u></b>
<b>Á mhaoiniú ag</b>				
An cuntas caipitil	14	6,657,617		6,048,372
Easnamh carnach		(2,217,901)		(566,664)
		<b><u>4,439,716</u></b>		<b><u>5,481,708</u></b>

Tá an Ráiteas ar Shreabhadh Airgid agus na nótaí ar leathanaigh 14 go 27 mar chuid de na ráitis airgeadais seo. Tá na ráitis airgeadais seo sínithe thar ceann an Choimisiúin ag:

Andrea Feeney, Uasal  
Príomhoifigeach Feidhmiúcháin

.....  
An tUasal Patrick Burke  
Cathaoirleach

Dáta: 30 Meitheamh 2023

Dáta: 30 Meitheamh 2023

Coimisiún na Scrúduithe Stáit

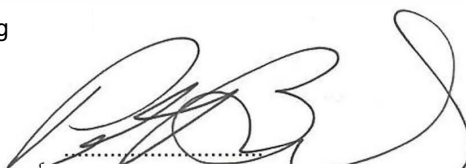
Ráiteas ar Shreabhadh Airgid  
An bhliain Airgeadais dar críoch an 31 Nollaig 2022

	Nóta	2022 €	2021 €
<b>Glansreabhadh airgid ó ghníomhaíochtaí oibriúcháin (Easnamh)/barrachas don bhliain airgeadais</b>		<b>(1,651,237)</b>	82,836
<i>Coigeartuithe maidir le:</i>			
Dímheas ar mhaoin, ar fhearas agus ar threalamh	10	2,471,602	1,863,073
Aistriú cúlchistí caipitil ar ghluaiseachtaí maoin, fearais agus trealamh	14	609,245	1,335,279
<i>Athruithe:</i>		257,455	83,242
<i>Laghdú ar fhardal:</i>			
(Méadú) / laghdú ar infháltais		(650,831)	1,941,433
Méadú/ (laghdú) ar shuimeanna iníoctha		392,492	(429,179)
<b>Glan-insreabhadh airgid ó ghníomhaíochtaí oibriúcháin</b>		<b>1,428,726</b>	4,876,684
<b>Sreabhadh airgid ó ghníomhaíochtaí infheistíochta</b>			
Ceannach maoin, fearais agus trealamh	10	(3,080,847)	(3,198,353)
Airgead glan a úsáideadh i ngníomhaíochtaí infheistíochta		(3,080,847)	(3,198,353)
<b>Glan(mhéadú)/laghdú ar airgead agus ar choibhéisí airgid</b>		<b>(1,652,121)</b>	1,678,331
<b>Airgead agus coibhéisí airgid ag tús na bliana airgeadais</b>		<b>1,705,033</b>	26,702
<b>Airgead agus coibhéisí airgid ag deireadh na bliana airgeadais</b>		<b>52,912</b>	1,705,033

Tá na ráitis airgeadais seo sínithe thar ceann an Choimisiúin ag



Andrea Feeney, Uasal  
Príomhoifigeach Feidhmiúcháin  
Dáta: 30 Meitheamh 2023



An tUasal Patrick Burke  
Cathaoirleach  
Dáta: 30 Meitheamh 2023

## Coimisiún na Scrúduithe Stáit

### Nótaí leis na ráitis airgeadais An bhliain Airgeadais dar críoch an 31 Nollaig 2022

#### 1. Beartais chuntasaíochta

##### Ráiteas comhlíonta

Ullmhaíodh na ráitis airgeadais seo i gcomhréir leis na caighdeáin tuairiscithe airgeadais atá ag an gComhairle um Thuairisciú Airgeadais.

##### Bonn an ullmhúcháin

Ullmhaíodh na ráitis airgeadais ar bhonn an chostais stairiúil, ach amháin i gcás sócmhainní agus dlíteanais áirithe a ndéantar iad a thomhas ar luach cóir faoi mar a mhínítear sna beartais chuntasaíochta thíos.

Ullmhaíodh na ráitis airgeadais in Euro, arb é airgeadra feidhmeach an Choimisiúin é.

##### Meastacháin agus Breithiúnais Chuntasaíochta

Nuair a bhí na ráitis airgeadais á n-ullmhú, rinneadh breithiúnais, meastacháin agus foshuíomhanna a bhfuil tionchar acu ar na méideanna a thuairiscítear mar shócmhainní, dlíteanais, ioncam agus caiteachas. Déantar na meastacháin agus na foshuíomhanna a úsáideadh a athbheithniú ar bhonn leanúnach.

Is iad seo a leanas na príomh-mheastacháin, na príomhbheithiúnais agus na príomh-fhoshuíomhanna a úsáideadh sna ráitis airgeadais don bhliain dar críoch an 31 Nollaig 2022:

(i) Maoin, Fearas agus Trealamh

Déantar dímheas a ríomh bunaithe ar mheastacháin agus ar foshuíomhanna maidir le saolré eacnamaíoch fhóna agus luach iarmharach tuartha na sócmhainne.

(ii) In-aisghabhálacht Drochfhiach

Déantar an soláthar do dhrochfhiach a ríomh bunaithe ar ionchas na bainistíochta i ndáil le hin-aisghabhálacht an fhéich. Is ionann an soláthar do dhrochfhiach agus meastachán ar an méid nach bhfuil in-aisghabhála ó iarrthóirí. Tá an meastachán bunaithe ar threochtaí le blianta beaga anuas.

(iii) Sochair Fostaí

Tá an fabhrú do shaoire a saothraíodh ach nár tógadh bunaithe ar mheastacháin ar an tsaoire iomlán lúide an tsaoire a tógadh.

(iv) Creidiúnaí Foirne Scrúdaithe

Tá ríomh an Chreidiúnaí Foirne Scrúdaithe bunaithe ar mheánluach seachas ar fhíoréilimh.

##### Ioncam ó Dheontais Oireachtais

Cuimsíonn deontais Oireachtais suimeanna a d'íoc an Roinn Oideachais thar ceann an Choimisiúin agus fáltais ón Roinn le linn na bliana chun íoc as costais eile agus déantar iad a aithint mar ioncam deontais reatha ach amháin i gcás an deontais a fuarthas go sonrath i gcomhair réamhíocaíochtaí do scoileanna agus tugtar cuntas air sin mar airgead a caitheadh (Nóta 2).

Déantar ioncam ó dheontais a fuarthas i leith caiteachas caipitil ar mhaoin, ar fhearas agus ar threalamh a iarchur chuig an gcuntas caipitil agus scaoiltear é chuig an Ráiteas ar Ioncam agus ar Chaiteachas agus chuig Cúlchistí Ioncaim Coinnithe thar shaolré eacnamaíoch fhóna ionchasach na sócmhainní gaolmhara, ar aon dul le dímheas a ghearrtar ar na sócmhainní.

## Coimisiún na Scrúduithe Stáit

### Nótaí leis na Ráitis Airgeadais (ar lean) An bhliain Airgeadais dar críoch an 31 Nollaig 2022

#### Táillí scrúdaithe:

Déanann an Coimisiún táillí scrúduithe a ghearradh agus a bhailiú agus aithníonn sé an t-ioncam ar bhonn fabhrúithe. Tá táillí scrúduithe dlíte ó gach iarrthóir a thagann i láthair do scrúduithe na hArdteistiméireachta agus an Teastais Shóisearaigh. Tá iarrthóirí a bhfuil cárta leighis bailí acu nó atá mar chleithiúnaithe ag tuismitheoir nó ag caomhnóir a bhfuil cárta leighis bailí aige nó aici díolmhaithe ó tháillí scrúduithe a íoc.

Taispeántar ioncam ó tháillí scrúduithe mar ioncam iar-dhíolúintí i leith sealbhóirí cártaí leighis sa Ráiteas ar Ioncam agus ar Chaiteachas agus sna Cúlchistí Ioncaim Coinnithe. Déantar an miondealú ar ioncam comhlán ó tháillí scrúduithe lúide costais na ndíolúintí i leith sealbhóirí cártaí leighis a nochtadh i Nóta 3 leis na ráitis airgeadais.

De bharr phaindéim COVID, ghlac an Rialtas cinneadh gan táillí a ghearradh do scrúduithe 2022.

#### Ioncam Iarchurtha

Tugtar cuntas ar gach ioncam, seachas Deontas an Oireachtais, sa tréimhse inar saothraíodh é. Faigheann CSS maoiniú ón Roinn chun réamhíocaíochtaí a dhéanamh le roinnt scoileanna maidir le costais a tabhaíodh i dtaca le scrúduithe. Déantar an t-ioncam sin a scaoileadh chuig an Ráiteas ar Ioncam agus ar Chaiteachas agus chuig na Cúlchistí Ioncaim Coinnithe nuair a sholáthraítear an tseirbhís.

#### Sochair Fostaí

##### (i) Sochair Ghearrthéarmacha

Déantar sochair ghearrthéarmacha, lena n-áirítear pá saoire agus sochair eile neamhairgeadaíochta den chineál céanna, a aithint mar chostas sa tréimhse ina bhfaightear an tseirbhís.

##### (ii) Saoire Chúiteach

Déantar saoire chúiteach arb ionann í agus saoire mar chúiteamh a aithint mar chaiteachas a bhaineann le costas foirne.

#### Maoin, fearas agus trealamh

Déantar maoin, fearas agus trealamh a chlárú i dtús báire ar a gcostas, agus déantar iad a shonrú ina dhiaidh sin ar a gcostas lúide aon dímhéas carntha agus aon chaillteanas ó laige.

#### Dímhéas

Déantar maoin, fearas agus trealamh a shonrú ar a gcostas stairiúil nó ar a luacháil, lúide dímhéas carntha. Cuirtear dímhéas de mhúirear ar an Ráiteas ar Ioncam agus ar Chaiteachas agus ar na Cúlchistí Ioncaim Coinnithe ar bhonn an mhéid chothroim, ag na rátaí atá leagtha amach thíos, agus é á ríomh chun na sócmhainní a dhíscríobh agus iad coigeartaithe i gcomhair luach iarmharach thar a saolréanna fóna ionchasacha. Cuirtear dímhéas bliana iomláine de mhúirear ar mhaoin, ar fhearas agus ar threalamh breise i mbliain na fála. Ní chuirtear aon dímhéas de mhúirear i mbliain na diúscartha:

Maoin	-	6.67%	méid cothrom
Daingneáin agus feistis	-	10%	méid cothrom
Trealamh ríomhaireachta	-	33.33%	méid cothrom
Trealamh	-	20%	méid cothrom
Córais bogearraí	-	20%	méid cothrom

Má tá comhartha ann gur tháinig athrú suntasach ar ráta dímhéasa, ar shaolré fóna nó ar luach iarmharach maoin, fearais agus trealamh, déantar an dímhéas a leasú go hionchasach chun na meastacháin nua a léiriú.

## Coimisiún na Scrúduithe Stáit

### Nótaí leis na Ráitis Airgeadais (ar lean) An bhliain Airgeadais dar críoch an 31 Nollaig 2022

#### Fardal

Déantar fardal, lena n-áirítear stáiseanóireacht scrúduithe, a luacháil ar an luach is ísle idir costas agus glanluach inrédaithe. Déantar glanluach inrédaithe a ríomh mar fháltais diúscartha measta lúide na costais diúscartha a tabhaíodh. Déantar soláthar iomlán do laige i dtaca le stáiseanóireacht atá seanchaite.

#### Sochair Scoir

Is státseirbhísigh iad fostaithe an Choimisiúin agus is baill iad de scéim le sochar sainithe atá neamh-mhaoinithe agus á riar ag an Roinn Caiteachais Phoiblí, Seachadta ar an bPlean Forbartha Náisiúnta agus Athchóirithe.

Is baill de scéim pinsin le sochar sainithe iad fostaithe a thosaigh ar nó i ndiaidh an 1 Eanáir 2013 i gcomhréir leis an Acht um Pinsin na Seirbhíse Poiblí (Scéim Aonair agus Forálacha Eile), 2012. Cuireann an Coimisiún asbhaintí ó fhostaithe faoin Scéim Aonair ar ais chuig an Roinn Caiteachais Phoiblí, Seachadta ar an bPlean Forbartha Náisiúnta agus Athchóirithe.

Níl aon mhúirear sna ráitis airgeadais seo i dtaca le dliteanais ar bith a d'fhéadfadh teacht chun cinn i dtaca le sochair scoir an Choimisiúin.

#### An Cuntas Caipítíl

Léiríonn an cuntas caipítíl an chuid den ioncam gan amúchadh a fheidhmítear i gcomhair cuspóirí caipítíl. Déantar sócmhainní maoine, fearais agus trealamh a mhaoiniú ó ioncam reatha. Aistrítear an maoiniú sin chuig an gcuntas caipítíl, agus déantar é a amúchadh ar aon dul le dímhneas ar mhaoin, ar fhearas agus ar threalamh. Déantar an glanmhaoiniú a aistríodh chuig an gcuntas caipítíl agus an t-amúchadh gaolmhar a chlárú sa Ráiteas ar Ioncam agus ar Chaiteachas agus sna Cúlchistí Ioncaim Coinnithe.

**Coimisiún na Scrúduithe Stáit**  
**Nótaí leis na Ráitis Airgeadais (ar lean) An bhliain**  
**Airgeadais dar críoch an 31 Nollaig 2022**

**2 Deontais Oireachtais**

**2022**      2021  
 €                      €

Ranníocaíochtaí na Roinne Oideachais (Fotheideal A11.4)

**92,276,049**      71,798,127

**Cuntasaíocht do Dheontas Oireachtais**

Údarás Maoinithe	An Roinn Oideachais – Oideachas Dara Leibhéal		
Teideal an Deontais	Pá Scrúduithe	Neamhphá Scrúduithe	
<b>Cuspóirí an Deontais</b>	<b>Riarachán CSS agus Pá Cláir</b>	<b>Riarachán CSS agus Clár Scrúduithe Neamhphá</b>	<b>Méid Foriomlán</b>

**Ioncam**

Méid a tógadh chuig ioncam	€69,806,5121	€22,469,537	€92,276,049
Ioncam iarchurtha tógtha	€648,394	€0	€648,394
Méid an deontais	€70,454,906	€22,469,53	€92,924,443

**Airgead**

Airgead faighte sa tréimhse	€56,001,219	€22,045,781	€78,047,000
Caiteachas a d'íoc an Roinn go díreach (féach thíos)	€14,453,687	€423,751	€14,877,443
Airgead a aisíocadh sa tréimhse	€0	€0	€0
Méid an deontais	€70,454,906	€22,469,5371	€92,924,443

**Caiteachas a d'íoc an Roinn go díreach**

Chuimsigh an caiteachas a d'íoc an Roinn Oideachais go díreach thar ceann Choimisiún na Scrúduithe Stáit costais phárolla na foirne riaracháin de €14,453,687 (pá) agus costais taistil agus cothabhála d'€423,756 (neamhphá) i leith foireann riaracháin.

**3. Táillí Scrúduithe agus táillí eile**

	<b>2022</b>	2021
	€	€
Táillí scrúduithe		
Táillí scrúduithe	<b>82,120</b>	
Trádáil agus táillí eile	<b>63,980</b>	24,992
Lúide: Díolúintí cártaí leighis		
Táillí scrúduithe iar-dhíolúintí cártaí leighis	<b>146,100</b>	24,992
Achomhairc		
Ráiteas ar thorthaí	<b>103,104</b>	119,554
	<b><u>249,204</u></b>	<u>144,546</u>



Coimisiún na Scrúduithe Stáit

Nótaí leis na Ráitis Airgeadais (ar lean)  
An bhliain Airgeadais dar críoch an 31 Nollaig 2022

4. Costais foirne

	2022 €	2021 €
<b>Foireann Choimisiún na Scrúduithe Stáit</b>		
Tuarastail agus Pá	14,641,631	12,766,593
Taisteal agus cothabháil	474,384	301,753
<b>Foireann Sheachtrach Scrúduithe</b>	<b>53,648,237</b>	39,070,108
Luach saothair - foireann Scrúduithe		
Luach saothair - freastalaithe	2,341,552	1,895,175
Taisteal agus cothabháil	8,392,434	5,368,654
Postas agus costais teileafóin	275,968	373,793
	<b>79,774,206</b>	<b>59,776,076</b>

**Costais Taistil agus Cothabhála**

Déantar costais taistil agus chothabhála a mhiondealú mar chostais taistil náisiúnta agus idirnáisiúnta mar seo a leanas:

<u>Foireann Choimisiún na Scrúduithe Stáit</u>		
Taisteal agus cothabháil náisiúnta	473,417	299,862
Taisteal agus cothabháil idirnáisiúnta	967	1,891
	<b>474,384</b>	<b>301,753</b>
<u>Foireann Sheachtrach Scrúduithe</u>		
Taisteal agus Cothabháil Náisiúnta	8,392,434	5,368,654
Taisteal agus cothabháil idirnáisiúnta	-	-
	<b>8,392,434</b>	<b>5,368,654</b>
<u>Iomlán - An Fhoireann Uile</u>		
Taisteal agus cothabháil náisiúnta	8,865,851	5,668,516
Taisteal agus cothabháil idirnáisiúnta	967	1,891
	<b>8,866,818</b>	<b>5,670,407</b>

**Tuarastal an Phríomhoifigigh Feidhmiúcháin**

Is post mar Rúnaí Cúnta sa Státseirbhís é Príomhoifigeach Feidhmiúcháin CSS (Scála Tuarastail:136X). B'ionann agus €148,613 tuarastal an Phríomhoifigigh Feidhmiúcháin ar an 31 Nollaig 2022 (€140,474 don bhliain dar críoch an 31 Nollaig 2021). Bhí an Príomhoifigeach Feidhmiúcháin ag pointe 3 den scála. Ní raibh costais ar bith ag an bPríomhoifigeach Feidhmiúcháin sa bhliain.

## Coimisiún na Scrúduithe Stáit

### Nótaí leis na Ráitis Airgeadais (ar lean) An bhliain Airgeadais dar críoch an 31 Nollaig 2022

#### 2. Costais foirne (ar lean)

An líon d'fhoireann Choimisiún na Scrúduithe Stáit a bhfuil a sochair fostaí ina n-iomláine ag titim laistigh de na bandaí tuarastail seo a leanas:

	2022 Líon	2021 Líon
Banda Tuarastail		
€60,001 - €70,000	8	6
€70,001 - €80,000	12	7
€80,001 - €90,000	3	8
€90,001 - €100,000	10	17
€100,001 - €110,000	15	3
€110,001 - €120,000	2	2
€120,001 - €130,000	1	-
€130,001 - €140,000	-	-
€140001 -	1	1

#### Líon na bhfostaithe

Ba é seo a leanas an meánlíon daoine a bhí fostaithe ag an gCoimisiún le linn na bliana airgeadais:

	2022 Líon	2021 Líon
Foireann Choimisiún na Scrúduithe Stáit	180	177
	<u>180</u>	<u>177</u>

#### 3. Costais foirne - íocaíochtaí foirceanta / scaoilíocaíochtaí

Ní dhearnadh aon íocaíochtaí foirceanta / scaoilíocaíochtaí ná aon chomhaontuithe ina leith sin a bhí os cionn €10,000 sa bhliain dar críoch an 31 Nollaig 2022.

## Coimisiún na Scrúduithe Stáit

### Nótaí leis na Ráitis Airgeadais (ar lean) An bhliain Airgeadais dar críoch an 31 Nollaig 2022

#### 6. Costais riaracháin

	2022	2021
	€	€
Oiliúint	51,656	30,723
Costais earcaíochta	31,623	19,157
Táille bhliantúil do sheirbhíse comhroinnte People Point	32,289	39,049
Stóráil	321,165	368,120
Cóiríocht agus hallaí ar cíós	172,118	110,813
Iompar ábhar scrúduithe	2,012,818	1,711,543
Solas agus teas	117,834	110,929
Deisiúcháin agus cothabháil	244,945	224,591
Priontáil	5,143,448	3,160,782
Stáiseanáireacht	44,971	91,368
Fógraíocht	10,110	10,227
Postas	868,492	698,374
Teileafón	150,159	124,245
TF, bogearraí agus cothabháil	1,771,569	1,620,237
Comhairle agus táillí dlí	35,727	234,824
Sainchomhairleoireacht	88,975	65,345
Cuntasaíocht	80,534	121,457
Táillí Iniúcháireachta	54,800	51,500
Táillí bainc	27,206	45,584
Leas foirne	60,359	42,722
Costais ghinearálta	639	3,819
	<b>11,321,437</b>	<b>8,885,409</b>

#### Caiteachas ar Fháiilteachas

San áireamh sa Chuntas Ioncaim agus Caiteachais tá an caiteachas seo a leanas ar fháiilteachas:

	2022	2021
	€	€
Fáiilteachas foirne	5,397	2,837
Fáiilteachas Cliant	-	-
	<b>5,397</b>	<b>2,837</b>

**Coimisiún na Scrúduithe Stáit**

**Nótaí leis na Ráitis Airgeadais (ar lean)  
An bhliain Airgeadais dar críoch an 31 Nollaig 2022**

**7. Costais riaracháin - táillí sainchomhairleoirí/ comhairleoirí seachtracha**

San áireamh sna costais riaracháin don bhliain dar críoch an 31 Nollaig 2022, de réir Nóta 6, tá an caiteachas seo a leanas ar tháillí sainchomhairleoirí/comhairleoirí seachtracha:

	<b>2022</b>	<b>2021</b>
	€	€
Comhairle dlí	<b>2,214</b>	11,373
Comhairle cuntasáochta agus airgeadais	<b>119,432</b>	149,870
Sainchomhairleoireacht um TF	<b>6,720</b>	28,962
Eile	<b>43,356</b>	7,970
Costais iomlána sainchomhairleoireachta	<b>171,722</b>	198,175

**8. Costais riaracháin - costais dlí agus socruithe**

Tugtar miondealú sa tábla thíos ar na méideanna a aithnítear mar chaiteachas sa tréimhse tuairiscithe maidir le costais dlí, socruithe, imeachtaí réitigh agus eadrána le tríú páirtithe. Níl caiteachas a tabhaíodh maidir le comhairle ginearálta a fuair Coimisiún na Scrúduithe Stáit a ndéantar í a nochtadh i Nóta 7 thuas san áireamh anseo.

	<b>2022</b>	<b>2021</b>
	€	€
Imeachtaí dlí	<b>33,513</b>	223,451
	<b>33,513</b>	223,451

**9. Glanbharrachas oibriúcháin**

Luaitear an barrachas tar éis muirir:

	<b>2022</b>	<b>2021</b>
	€	€
Dímheas ar mhaoin, ar fhearas agus ar threalamh	<b>2,471,602</b>	1,863,073
Costas fardail a aithnítear mar chostas	<b>257,455</b>	83,242
Táillí iníoctha d'iniúchadh na ráiteas airgeadais	<b>54,800</b>	51,500

## Coimisiún na Scrúduithe Stáit

### Nótaí leis na Ráitis Airgeadais (ar lean) An bhliain Airgeadais dar críoch an 31 Nollaig 2022

10.	Maoin	Daingeáin agus feistis	Trealamh ríomhaireachta	Trealamh	Córais bogearraí	Iomlán
	€	€	€	€	€	€
<b>Costas</b>						
Amhail an 1 Eanáir 2022	605,000	1,674,131	2,814,175	276,457	7,706,628	13,076,391
Breiseanna	-	122,462	279,125	14,047	2,665,213	3,080,847
<b>Amhail ar an 31 Nollaig 2022</b>	<u>605,000</u>	<u>1,796,593</u>	<u>3,093,300</u>	<u>290,504</u>	<u>10,371,841</u>	<u>16,157,238</u>
<b>Dímheas</b>						
Ar an 1 Eanáir 2022	161,415	980,068	2,644,379	218,431	3,023,726	7,028,019
Muirear don bhliain airgeadais	<u>40,354</u>	<u>116,194</u>	<u>202,684</u>	<u>38,002</u>	<u>2,074,368</u>	<u>2,471,602</u>
<b>Ar an 31 Nollaig 2022</b>	<u>201,769</u>	<u>1,096,262</u>	<u>2,847,063</u>	<u>256,433</u>	<u>5,098,094</u>	<u>9,499,621</u>
<b>Suim ghlanluacha</b>						
<b>Ar an 31 Nollaig 2022</b>	<u>403,231</u>	<u>700,331</u>	<u>246,237</u>	<u>34,071</u>	<u>5,273,747</u>	<u>6,657,617</u>
Ar an 31 Nollaig 2021	<u>443,585</u>	<u>694,063</u>	<u>169,796</u>	<u>58,026</u>	<u>4,682,902</u>	<u>6,048,372</u>

## 11. Fardal

	2022	2021
	€	€
Fardal stáiseanóireachta	<u>1,020,489</u>	<u>1,277,944</u>

Déantar stocáireamh iomlán gach bliain lena n-áirítear athbhreithniú ar stoc ar bith atá as feidhm. Rinneadh stoc as feidhm ar luach €407,893 san iomlán a dhíscríobh sa bhliain dar críoch an 31 Nollaig 2022.

## 12. Infháltais

	2022	2021
	€	€
Foireann scrúdaithe: Réamhíocaíochtaí gan íoc	<b>49,625</b>	25,085
Scoileanna: Réamhíocaíochtaí	<b>830,781</b>	182,387
Infháltais Eile	<b>324,385</b>	363,569
Réamhíocaíochtaí agus ioncam fabhráithe	<b>180,483</b>	163,402
	<u><b>1,385,274</b></u>	<u>734,443</u>

Faigheann CSS maoiniú ón Roinn chun réamhíocaíochtaí a dhéanamh le roinnt scoileanna maidir le costais a tabhaíodh i dtaca leis na scrúduithe. Tá an réamhíocaíocht bunaithe ar chéatadán de chaiteachas na scoile incháilithe an bhliain roimhe sin. Bainfear na réamhíocaíochtaí as éilimh a bhaineann le réachtáil na scrúduithe stáit amach anseo. Tugann an Coimisiún cuntas ar na réamhíocaíochtaí sin mar infháltais.

Coimisiún na Scrúduithe Stáit

Nótaí leis na ráitis airgeadais (ar lean)  
An bhliain airgeadais dar críoch an 31 Nollaig 2022

13. Suimeanna iníoctha: méideanna dlite laistigh de bhliain amháin

	2022	2021
	€	€
Foireann scrúduithe	1,196,190	1,656,684
Dlíte do sholáthraithe	111,424	20,428
Suimeanna iníoctha eile	13,473	42,636
Cáin agus árachas sóisialta: ÍMAT / ÁSPC / MSU iníoctha	465,894	165,149
CBL iníoctha	43,658	42,056
PSWT iníoctha	1,650	2,450
Fabhruithe		
Saoire	395,036	523,068
Saoire Chúiteach	967,931	765,237
Eile	530,539	200,295
Ioncam Iarchurtha	830,781	182,387
Éilimh scoileanna gan íoc	120,000	683,694
	<b>4,676,576</b>	<b>4,284,084</b>

**Tá na nithe seo a leanas san áireamh sna fabhruithe:**

(i) Pá Saoire

Aithnítear pá saoire carnach nár thóg foireann an Choimisiúin ag deireadh na bliana mar dhliteanas gan íoc. Mar thoradh air sin tugtar cuntas na ráitis airgeadais ar sholáthar do phá saoire de €395,036 amhail ar an 31 Nollaig 2022 (€523,068 amhail ar an 31 Nollaig 2021).

(ii) Saoire Chúiteach

Aithnítear saoire chúiteach charnach nár thóg foireann an Choimisiúin ag deireadh na bliana mar dhliteanas gan íoc. Mar thoradh air sin tugtar cuntas na ráitis airgeadais ar mhéadú ar an soláthar do shaoire chúiteach de €202,694 sa bhliain dar críoch an 31 Nollaig 2022 (méadú de €100,559 sa bhliain dar críoch an 31 Nollaig 2021). D'úsáid CSS rátaí pá iarbhír in aghaidh na huairde do gach ball foirne ar leith bunaithe ar thuairiscí ó PSSC a bhfuil fáil orthu le déanaí chun an meastachán cuntasáiochta don tsaoire chúiteach a ríomh.

Déanfar an tsaoire chúiteach charnach arb ionann í agus €967,931 san iomlán amhail ar an 31 Nollaig 2022 (€765,237 de réir na ráiteas airgeadais amhail ar an 31 Nollaig 2021) a laghdú sna blianta seo amach romhainn i ndiaidh comhaontú a dhéanamh le leasanna foirne maidir le laghdú tomhaiste.

## Coimisiún na Scrúduithe Stáit

### Nótaí leis na Ráitis Airgeadais (ar lean) An bhliain Airgeadais dar críoch an 31 Nollaig 2022

14. Cúlchiste Caipitil	2022 €	2021 €
Ar an 1 Eanáir	6,048,372	4,713,093
<b>Aistriú ó / (chuig) Ráiteas ar Ioncam agus ar Chaiteachas agus na Cúlchistí Ioncaim Coinnithe:</b>		
Ioncam atá leithdháilte i gcomhair críocha caipitil	3,080,847	3,198,352
Amúchadh i gcomhréir le dímheas	(2,471,602)	(1,863,073)
<b>Ar an 31 Nollaig</b>	<b>6,657,617</b>	<b>6,048,372</b>
<b>Iomlán ón Ráiteas ar Ioncam agus ar Chaiteachas agus na Cúlchistí Ioncaim Coinnithe</b>	<b>609,246</b>	<b>1,336,270</b>
15. Cáin Chorparáideach		
Tá Coimisiún na Scrúduithe Stáit díolmhaithe ó Cháin Chorparáideach.		
16. Gealltanais airgeadais eile		
(i) Léasanna Airgeadais Ní raibh aon leas á bhaint as léasú airgeadais ar an 31 Nollaig 2022.		
(ii) Oibleagáidí cíosa Tá an foirgneamh i gCor na Madadh, atá i seilbh Choimisiún na Scrúduithe Stáit á chur ar fáil saor in aisce ag Oifig na nOibreacha Poiblí. Dá bhrí sin, níl aon cheangaltais i leith táillí cíosa ar an 31 Nollaig 2022.		
(iii) Iomlán na gceangaltas airgeadais Amhail ar an 31 Nollaig 2022, bhí ceangaltais airgeadais de €2,407,755 san iomlán glactha chuige féin ag CSS..		
17. Leasanna Chomhaltaí an Choimisiúin		
Ghlac comhaltaí an Choimisiúin le nósanna imeachta i gcomhréir le treoirlínte a eisíodh faoin gCód Cleachtais do Rialachas Comhlachtaí Stáit maidir le nochtadh leasanna ag comhaltaí an Choimisiúin agus cloíodh leis na nósanna imeachta sin ar feadh na bliana. Ní raibh aon idirbhearta le linn na bliana maidir le gníomhaíochtaí an Choimisiúin ina raibh leas tairbhiúil ag comhaltaí an Choimisiúin.		

## Coimisiún na Scrúduithe Stáit

### Nótaí leis na Ráitis Airgeadais (ar lean) An bhliain Airgeadais dar críoch an 31 Nollaig 2022

#### 18. Táillí agus Speansais na gCoimisinéirí

Tá sceideal freastail ag cruinnithe an Bhoird agus an Choiste Iniúcháireachta do 2022 leagtha amach thíos lena n-áirítear na táillí agus na speansais a fuair gach comhalta:

	Bord	An Coiste Iniúcháireachta agus Riosca	Táillí € 2022	Speansais € 2022
Líon na gcruinnithe	16	8		
An tUasal Patrick Burke	16	-	11,970	Náid
Mary Ryan, Uasal	16	8	7,695	913
An Dr Richard Thorn	16		7,695	543
An tOllamh Teresa O'Doherty	15	-	Náid	Náid
An tUasal Martin Sisk	16	-	7,695	Náid
An tUasal Matt Ryan	-	8	1,283	Náid
An tUasal Ciaran Flynn	-	7	1,283	Náid

Ní bhfuair Coimisinéir amháin (Teresa O'Doherty) táille Boird faoin bprionsabal Duine Amháin Tuarastal Amháin (OPOS).

San áireamh sna speansais a fuair Coimisinéirí tá taisteal náisiúnta agus idirnáisiúnta agus costais chothabhála mar seo a leanas:

	2022 €	2021 €
Taisteal agus cothabháil náisiúnta		1,456
Taisteal agus cothabháil idirnáisiúnta		1,456
		-
		-
		-

#### 19. Imeachtaí i ndiaidh dheireadh na tréimhse tuairiscithe

Tá tionchair phaindéim COVID-19 ag cur as go fóill don gheilleagar agus d'oibríochtaí oideachais.

Beidh impleachtaí airgeadais ag baint le tionchair na paidéime i gcás CSS go fóill féin in 2022. Tá CSS ag leanúint air ag déanamh faireacháin ar an gcás agus ag pleanáil dá réir sin.



Coimisiún na Scrúduithe Stáit

Nótaí leis na Ráitis Airgeadais (ar lean)  
An bhliain Airgeadais dar críoch an 31 Nollaig 2022

20. Príomhphearsanra bainistíochta

Cuimsíonn príomhphearsanra bainistíochta, an Príomhoifigeach Feidhmiúcháin, comhaltaí an Bhoird agus an ardbhainistíocht a thuiriscíonn don Phríomhoifigeach Feidhmiúcháin. Taispeántar thíos an luach saothair a íocadh nó atá iníoctha leis an bpríomhbhainistíocht i leith seirbhísí fostaí:

	2022 €	2021 €
Tuarastail	884,510	741,337
Liúntais	<u>15,338</u>	<u>26,787</u>
	<u>899,848</u>	<u>768,124</u>
Iomlán an chúitimh do phríomhphearsanra bainistíochta (Sochair iomlána na bhfostaithe)	<u>899,848</u>	<u>768,124</u>
	Líon	Líon
Líon na bhfostaithe atá mar phríomhphearsanra bainistíochta	<u>8</u>	<u>7</u>

## Coimisiún na Scrúduithe Stáit

### Nótaí leis na Ráitis Airgeadais (ar lean) An bhliain Airgeadais dar críoch an 31 Nollaig 2022

#### 21. Gnóthas Leantach

Is iad an dá fhoinsé ioncaim atá ag CSS ná (i) deontais Oireachtais agus (ii) táillí Scrúduithe agus táillí eile.

Thug CSS faoi athbhreithniú in 2017 ar na tosca a bhí mar bhun leis an easnamh sa tréimhse 2014 - 2016. Fuarthas amach san athbhreithniú gurbh é an fáth ba mhó a bhí leis an easnamh carnach ná an toradh carnach a bhain le gan dóthain soláthair a dhéanamh laistigh de bhuiséad CSS do (i) an méadú ar líon na n-iarrthóirí le linn na tréimhse agus (ii) an méadú ar líon agus ar scála na socrúithe a bhí á lorg ag iarrthóirí a raibh riachtanais speisialta oideachais acu ó 2013 i leith.

Ba iad seo a leanas na moltaí a d'eascair as an athbhreithniú a luadh thuas:

- (i) Próiseas meastacháin bhuiséad CSS a fheabhsú chun maoiniú iomchuí a fháil;
- (ii) An t-easnamh a laghdú thar thréimhse ama; agus
- (iii) Leanúint ar aghaidh ag feabhsú na socrúithe um thuairisciú airgeadais atá ag CSS, lena n-áirítear cuntais bhainistíochta ráithiúla a ullmhú.

Ghlac an Coimisiún le cinntí agus moltaí an athbhreithnithe thuas agus tá sé meáite ar iad a chur i bhfeidhm ina n-iomláine lena áirithiú go ndéanfar na socrúithe maidir le bainistiú airgeadais laistigh de CSS a neartú.

Ó 2017 go 2019 laghdaíodh an t-easnamh ó €2,194,292 go dtí €609,225. Ach, tháinig méadú de bheagán ar an easnamh go dtí €649,500 in 2020. Tharla an méadú sin den chuid ba mhó mar thoradh ar Covid-19 agus gan táillí scrúdaithe a bheith á ngearradh. In 2021, leanadh den treocht maidir le heasnamh a laghdú agus rinneadh laghdú ar an easnamh go dtí €566,664. Ach, tháinig méadú ar an easnamh go dtí €2,217,901 in 2022. Baineann an t-ardú sin ar an easnamh leis an gcinneadh a rinne an Roinn Oideachais gan táillí scrúdaithe a ghearradh ar iarrthóirí arís in 2022 agus, chomh maith leis sin, le cinntí suntasacha a rinneadh faoi scrúduithe 2022, ar cinntí iad a raibh tionchar acu ar bhuiséad CSS i ndiaidh do phróiseas an mheastacháin a bheith curtha i gcrích. Tá tionchar ag na tosca sin ar an staid easnamh chomh maith le ceisteanna fadhbunaithe a bhaineann le leibhéal maoinithe iomchuí a fháil do ghníomhaíochtaí riachtanach chun dul gcion ar an easnamh. Beidh na ceisteanna sin maidir leis an easnamh mar ábhar plé leis an Roinn Oideachais.

Glacadh le bonn gnóthais leantaigh agus na ráitis airgeadais seo á n-ullmhú, mar go bhfuil an Coimisiún sásta go dtabharfaidh na moltaí a glacadh thuas aghaidh ar an easnamh carnach atá fanta thar thréimhse ama.

#### 22. Dlíteanais theagmhasacha

I ngnáthchúrsaí gnó, bíonn Coimisiún na Scrúduithe Stáit páirteach i gcásanna dlí. I ndiaidh measúnú cúramach a dhéanamh, tá CSS muiníneach nach bhfuil cásanna ar bith, lena n-áirítear cásanna oidhreachta, ar dócha go mbeidh tionchar ábhartha acu ar na ráitis airgeadais nuair a bheidh siad socráithe.

#### 23. Na ráitis airgeadais a cheadú

Cheadaigh an Coimisiún na ráitis airgeadais seo ar an 30 Meitheamh 2023