



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

The Hepatitis C and HIV Compensation Tribunal Special Account

Opinion on the account

I have audited the Hepatitis C and HIV Compensation Tribunal Special Account prepared by the Department of Finance for the year ended 31 December 2022 as required under the provisions of section 10 of the Hepatitis C Compensation Tribunal Act 1997. The Special Account comprises an account of receipts and payments, the statement of accounting policies and principles, and related notes.

In my opinion, the account properly presents

- the transactions for 2022, and
- the balance at 31 December 2022.

Basis of opinion

I conducted my audit of the account 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 Department of Finance 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 other matters

My responsibilities to report in relation to 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.

John Crean
For and on behalf of the
Comptroller and Auditor General

30 June 2023

Appendix to the report

Responsibilities of the Department of Finance

The Department of Finance is responsible for

- the preparation of the annual account in the form prescribed under section 10 of the Hepatitis C Compensation Tribunal Act 1997
- ensuring that the account properly presents the balance at year end and the transactions in the year
- ensuring the regularity of transactions, and
- such internal control as it determines is necessary to enable the preparation of an account that is free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 10 of the Hepatitis C Compensation Tribunal Act 1997 to audit the Special Account 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 account as a whole is 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 this account.

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 account 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 communicate with the Department of Finance 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 account to be readily and properly audited, or
- the account is not in agreement with the accounting records.

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 I identify material matters relating to the manner in which public business has been conducted.

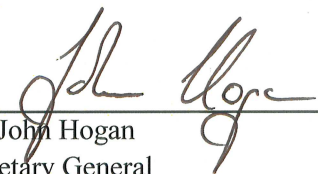
I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

**THE HEPATITIS C AND HIV COMPENSATION TRIBUNAL
SPECIAL ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022**

ACCOUNT OF RECEIPTS AND PAYMENTS

		2022	2021
	Notes	€	€
Balance at 1 January		10,923,712	9,245,712
Oireachtas Grant received		<u>16,150,000</u>	10,923,000
		27,073,712	<u>20,168,712</u>
Refunded to the Department of Health	2	<u>(27,073,000)</u>	<u>(9,245,000)</u>
Balance at 31 December	3	<u><u>712</u></u>	<u><u>10,923,712</u></u>

The Statement of Accounting Policies and Principles and Notes 1 to 3 form part of this account.



 Mr. John Hogan
 Secretary General
 Department of Finance
 30 June 2023

HEPATITIS C AND HIV COMPENSATION TRIBUNAL SPECIAL ACCOUNT

STATEMENT OF ACCOUNTING POLICIES AND PRINCIPLES

1. Background

The Hepatitis C Compensation Tribunal Acts, 1997 and 2002 provided for the establishment of a tribunal to be known as the Hepatitis C and HIV Compensation Tribunal to award compensation to certain persons who have contracted Hepatitis C or HIV within the State from Anti-D immunoglobulin, other blood products or blood transfusion and to provide for connected matters.

Sections 10 provided for the establishment of a Special Account to be used to pay Tribunal awards, amounts awarded by the High Court on appeal, the legal costs of awards and the Tribunal's administrative costs.

The Special Account was established on 1st November 1997 and is funded from moneys provided by the Oireachtas. The accounts of the Special Account, which is with the Paymaster General, is subject to audit by the Comptroller and Auditor General.

2. Basis of Accounting

The accounts have been prepared on a receipts and payments basis. Note 3 sets out the overall financial position of the Special Account at 31st December 2022.

3. Administrative Arrangements

Moneys are provided to the Special Account from the Vote for Health. The Department of Health acts as paying agent to the Tribunal in respect of awards, legal costs and administration costs. This expenditure is recouped from the Special Account on foot of returns of expenditure, certified by the Secretary General of the Department of Health and sent to the Department of Finance for approval.

NOTES TO THE ACCOUNT

1. Expenditure by the Department of Health

Expenditure certified by the Secretary General of the Department of Health in relation to the Tribunal from 1 January to 31 December 2022 and cumulative expenditure from commencement on 15 December 1995 to 31 December 2022 (including the non-statutory scheme Tribunal prior to 01 November 1997)

	2022	Cumulative
	€	€
Tribunal Awards paid	14,928,517	871,328,670
Legal Costs of Tribunal Awards	<u>3,173,814</u>	<u>190,619,376</u>
	18,102,331	1,061,948,046
Fees of Tribunal Members	254,727	14,002,146
Administrative Non Pay Costs	71,270	6,888,692
Secretariat Salaries	<u>157,609</u>	<u>4,438,825</u>
Total Expenditure	<u>18,585,937</u>	<u>1,087,277,709</u>

2. Refunds to the Department of Health

Cumulative Refunds to the Department of Health made from the Special Account up to 31 December 2022, were as follows:

	€
Cumulative refunds 15 December 1995 - 31 December 2021	1,054,934,843
1 January - 31 December 2022 (Hepatitis C and HIV Compensation Tribunal Special Account)	<u>27,073,000</u>
	1,082,007,843
<i>less</i>	
Cumulative certified expenditure by the Department of Health to 31 December 2022 (see 1 above)	(1,087,277,709)
Amount due for refund to the Department of Health	<u>(5,269,866)</u>

3. Balance at 31 December 2022

While the balance in the Paymaster General's account was €712 as at 31 December 2022, the overall year-end position in relation to the Hepatitis C and HIV Compensation Tribunal Special Account can be summarised as follows:

	€
Balance in Paymaster General account	712
<i>less</i>	
Amount due for refund to the Department of Health (see 2 above)	<u>(5,269,866)</u>
Overall financial position of the Account at 31 December 2022	<u>(5,269,154)</u>

Breakdown of Information set out in the Notes to the Account - as per Certificate of Expenditure in respect of costs incurred by the Hepatitis C and HIV Compensation Tribunal issued by the Department.

Footnote 1: Expenditure by the Department of Health

	€
Tribunal Awards Paid	
Cumulative Total to 31st December 2022	871,328,670
Cumulative Total to 31st December 2021	856,400,153
Tribunal Awards in 2022	<u>14,928,517</u>
Legal Cost of Tribunal Awards	
Cumulative Total to 31st December 2022	190,619,376
Cumulative Total to 31st December 2021	187,445,562
Legal Costs of Awards in 2022	<u>3,173,814</u>
Fees of Tribunal Members	
Cumulative Total to 31st December 2022	14,002,146
Cumulative Total to 31st December 2021	13,747,419
Fees paid to Tribunal Members in 2022	<u>254,727</u>
Administrative Non Pay Costs	
Cumulative Total to 31st December 2022	6,888,692
Cumulative Total to 31st December 2021	6,817,422
Administrative Costs in 2022	<u>71,270</u>
Secretariat Salaries	
Cumulative Total to 31st December 2022	4,438,825
Cumulative Total to 31st December 2021	4,281,216
Secretariat Costs in 2022	<u>157,609</u>
Total Expenditure in 2022	
Tribunal Awards in 2022	14,928,517
Legal Costs of Awards in 2022	3,173,814
Fees paid to Tribunal Members in 2022	254,727
Administrative Costs in 2022	71,270
Secretariat Costs in 2022	157,609
Total	<u><u>18,585,937</u></u>

Cumulative Expenditure to 31st December 2022

Cumulative Total of Tribunal Awards to 31st December 2022	871,328,670
Cumulative Total of the Legal Cost of Tribunal Awards to 31st December 2022	190,619,376
Cumulative Total of the Fees of Tribunal Members to 31st December 2022	14,002,146
Cumulative Total of Non Pay Administrative Costs to 31st December 2022	6,888,692
Cumulative Total of Secretariat Salaries to 31st December 2022	4,438,825

Total 1,087,277,709

Footnote 2: Refunds to the Department of Health

	€
Cumulative Refunds for the period 1 January 1996 to 31st December 2022	1,082,007,843
Cumulative Refunds for the period 1 January 1996 to 31st December 2021	1,054,934,843
Refunds in 2022	<u>27,073,000</u>
Cumulative Refunds for the period up to 31st December 2022	1,082,007,843
less	
Cumulative certified expenditure by the Department of Health up to 31st December 2022	1,087,277,709
Amount due for refund to the Department of Health	<u><u>(5,269,866)</u></u>