



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 Reparation Fund

Opinion on the account

I have audited the account of the Hepatitis C and HIV Compensation Tribunal Reparation Fund prepared by the Department of Finance for the year ended 31 December 2022 as required under the provisions of section 11 of the Hepatitis C Compensation Tribunal Act 1997. The account of the Fund 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 of the Fund in the form prescribed under section 11 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 11 of the Hepatitis C Compensation Tribunal Act 1997 to audit the account of the Fund 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.

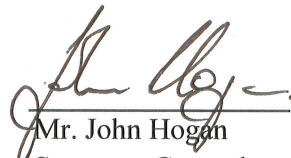
I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

**THE HEPATITIS C AND HIV COMPENSATION TRIBUNAL
REPARATION FUND FOR THE YEAR ENDED 31 DECEMBER 2022**

ACCOUNT OF RECEIPTS AND PAYMENTS

		2022	2021
	Notes	€	€
Balance at 1 January		2,437,817	1,232,817
Oireachtas Grant received		3,046,000	2,434,000
		<u>5,483,817</u>	<u>3,666,817</u>
Refunded to the Department of Health	2	<u>(5,480,000)</u>	<u>(1,229,000)</u>
Balance at 31 December	3	<u><u>3,817</u></u>	<u><u>2,437,817</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 REPARATION FUND 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 or other blood products or blood transfusion and to provide for connected matters.

Section 11 provided for the establishment of a Reparation Fund to be used to pay amounts in lieu of aggravated or exemplary damages to claimants who had accepted an award from the Tribunal or from the High Court on appeal or an offer.

The Fund was established on 1st November 1997 and is funded from moneys provided by the Oireachtas. The accounts of the Fund, 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 Fund at 31st December 2022.

3. Administrative Arrangements

Moneys are provided to the Fund from the Vote for Health. The Department of Health acts as paying agent to the Tribunal in respect of payments. This expenditure is recouped from the Fund 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 Reparation Fund from 1 January to 31 December 2022 and cumulative expenditure from commencement on 1 November 1997 to 31 December 2022

	2022	Cumulative
	€	€
Payments to claimants in lieu of aggravated or exemplary damages	3,293,879	172,314,906 ¹

2. Refunds to the Department of Health

Refunds made to the Department of Health from the Reparation Fund up to 31 December 2022 are as follows:

	€
Refunded 1 November 1997 to 31 December 2021	165,865,956
Refunded 1 January 2019 to 31 December 2022	<u>5,480,000</u>
	171,345,956
<i>less</i>	
Certified expenditure by the Department of Health to 31 December 2022 (see ¹ above)	<u>(172,314,906)</u>
Amount due for refund to the Department of Health	<u><u>(968,950)</u></u> ²

3. Balance at 31 December 2022

While the balance in the Paymaster General's account was €3,817 as at 31 December 2022, the overall year-end position in relation to the Hepatitis C and HIV Compensation Tribunal Reparation Fund can be summarised as follows:

	€
Balance in Paymaster General account	3,817
<i>less</i>	
Amount due for refund to the Department of Health (see 2 above)	<u>(968,950)</u>
Overall financial position of the Fund at 31 December 2022	<u><u>(965,133)</u></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	€
Reparation Fund Payments	
Cumulative Total to 31st December 2022	172,314,906
Cumulative Total to 31st December 2021	169,021,027
Reparation Payments in 2022	<u><u>3,293,879</u></u>
Footnote 2: Refunds to the Department of Health	€
Cumulative Refunds for the period 1 January 1996 to 31st December 2022	171,345,956
Cumulative Refunds for the period 1 January 1996 to 31st December 2021	165,865,956
Refunds in 2022	<u><u>5,480,000</u></u>
Cumulative Refunds for the period up to 31st December 2022	171,345,956
less	
Cumulative Reparation Fund Payments to 31st December 2021	172,314,906
Amount due for refund to the Department of Health	<u><u>(968,950)</u></u>
Footnote 3: Balance at 31 December 2022	€
Balance in Paymaster General Account at 31st December 2022	3,817
less	
Amount due for refund to the Department of Health	(968,950)
Overall Financial position of the Fund at 31st December 2022	<u><u>(965,133)</u></u>