



Ard Reachtair Cuntas agus Ciste

An tArd-Reachtair Cuntas agus Ciste

Tuarascáil le cur faoi bhráid Thithe an Oireachtais ar an mBiúró um Shócmhainní Coiriúla

Tuairim ar na ráitis airgeadais

Tá iniúchadh déanta agam ar ráitis airgeadais an Bhiúró um Shócmhainní Coiriúla a d'ullmhaigh an Roinn Dlí agus Cirt don bhliain dar críoch an 31 Nollaig 2022 faoi alt 5 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú) 1993. Cuimsíonn na ráitis airgeadais ráiteas ar bheartais agus ar phrionsabail chuntasaíochta, cuntas ar fháltais agus ar íocaíochtaí, agus nótaí gaolmhara.

Is é mo thuairim gur léiriú ceart iad na ráitis airgeadais ar chúrsaí fáltais agus íocaíochtaí an Bhiúró um Shócmhainní Coiriúla do 2022.

Bunús na tuairime

Rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta Iniúchóireachta (CIIInna) mar a d'fhógair an Eagraíocht Idirnáisiúnta Uasfhorais Iniúchóireachta. Déantar cur síos ar mo chuid freagrachtaí faoi na caighdeáin sin san aguisín a ghabhann leis an tuarascáil seo. Tá mé neamhspleách ar an mBiúró um Shócmhainní Coiriúla agus tá mo fhreagrachtaí eiteiciúla eile comhlíonta agam de réir na gcaighdeán.

Creidim gur leor agus gur cuí an fhianaise iniúchóireachta atá faighte agam chun bonn a chur le mo thuairim.

Tuarascáil ar fhaisnéis seachas na ráitis airgeadais, agus ar ábhair eile

Tá faisnéis áirithe eile curtha i láthair ag an mBiúró um Shócmhainní Coiriúla mar aon leis na ráitis airgeadais. Cuimsítear leis sin an ráiteas rialachais, an ráiteas comhlíontachta agus an ráiteas maidir le rialuithe inmheánacha. Déantar cur síos san aguisín a ghabhann leis an tuarascáil seo ar na freagrachtaí atá orm tuairisc a thabhairt maidir le faisnéis den sórt sin, agus maidir le hábhair áirithe eile ar a dtuairiscim mar eisceacht.

Níl aon rud le tuairisciú agam maidir leis sin.

Pól Southern
Ar son agus thar ceann an
Ard-Reachtair Cuntas agus Ciste
19 Nollaig 2023

Aguisín leis an tuarascáil

Freagrachtaí na Roinne Dlí agus Cirt

Tá an Roinn freagrach as

- ullmhú na ráiteas airgeadais bliantúil san fhormáid a shonróidh an tAire Caiteachais Phoiblí agus Athchóirithe de réir alt 19 (3) den Acht fán mBhiúro um Shócmhainní Coiriúla 1996
- a chinntiú gur léiriú ceart iad na ráitis airgeadais ar chúrsaí fáiltais agus iocaíochtaí an Bhiúro don bhliain.
- rialtacht na n-idirbheart a áirithiú, agus
- cibé rialú inmheánach a chinneadh sí a bheith riachtanach chun gur féidir ráitis airgeadais a ullmhú atá saor ó mhíríteas ábhartha, cibé acu mar gheall ar chalaos nó earráid.

Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Ceanglaítear orm faoi alt 5 d'Acht an Ard-Reachtair Cuntas agus Ciste (Leasú) 1993 iniúchadh a dhéanamh ar ráitis airgeadais an Bhiúro um Shócmhainní Coiriúla agus tuairisc a thabhairt orthu do Thithe an Oireachtais.

Is é an cuspoir atá agam agus an t-iniúchadh á dhéanamh agam dearbhú réasúnta a fháil i dtaobh cé acu atá na ráitis airgeadais ina n-iomláine saor ó mhíríteas ábhartha mar gheall ar chalaos nó earráid. Is ardleibhéal dearbhaithe é dearbhú réasúnta, ach ní scéal cinnte é i gcónaí go mbraithfidh iniúchadh a dhéantar de réir na CIlInna míráiteas ábhartha má bhíonn a leithéid ann. D'fhéadfadh míráiteas eascairt as calaóis nó earráid agus meastar iad a bheith ábhartha más rud é, ina n-aonar nó san iomlán, go bhféadfaí a bheith ag súil le réasún go mbeadh tionchar acu ar chinntí eacnamaíocha na n-úsáideoirí a dhéantar ar bhonn na ráiteas airgeadais seo.

Mar chuid d'iniúchadh de réir na CIlInna, cuirim breithiúnas gairmiúil i bhfeidhm agus cleachtaim sceipteachas gairmiúil le linn an iniúchta. Agus é sin á dhéanamh,

- Aithním agus déanaim measúnú ar na rioscaí a bhaineann le míráiteas ábhartha na ráiteas airgeadais cibé acu mar gheall ar chalaos nó earráid; déanaim nósanna imeachta iniúchóireachta a dhearadh agus a fheidhmiú a fhreagraíonn do na rioscaí sin; agus faighim fianaise iniúchóireachta atá leordhóthanach agus cuí mar bhunús le mo thuairim. Is airde an riosca nach mbraithfear míráiteas ábhartha mar thoradh ar chalaos ná an riosca a eascraíonn as earráid, toisc go bhféadfadh claonpháirteachas, brionnú, easnaimh d'aon ghnó, mífhaisnéisí, nó sárú ar rialú inmheánach a bheith i gceist le calaóis.
- Faighim tuiscint ar rialú inmheánach mar a bhaineann sé leis an iniúchadh chun nósanna imeachta iniúchóireachta a dhearadh atá oiriúnach sna himthosca, ach ní chun tuairim a nochtadh maidir le héifeachtacht na rialuithe inmheánacha.
- Déanaim measúnú ar oiriúnacht na mbeartas cuntasáiochta a úsáideadh agus ar réasúntacht na meastachán cuntasáiochta agus na nochtáí gaolmhara.

Déanaim cumarsáid leo siúd a bhfuil cúram an rialachais orthu, i measc nithe eile, maidir le raon feidhme agus uainiú pleanáilte an iniúchta agus torthaí suntasacha iniúchóireachta, lena n-áirítear aon easnaimh shuntasacha sa rialú inmheánach a aithním le linn m'iniúchta.

Tuairiscim mar eisceacht más rud é, i mo thuairim,

- nach bhfuair mé an fhaisnéis ná na mínithe go léir a theastaigh uaim le haghaidh m'iniúchta, nó
- nár leor na taifid chuntasaíochta chun go bhféadfaí na ráitis airgeadais a iniúchadh go héasca agus go cuí, nó
- nach bhfuil na ráitis airgeadais ag teacht leis na taifid chuntasaíochta.

Faisnéis seachas na ráitis airgeadais

Ní chlédaíonn mo thuairim ar na ráitis airgeadais an fhaisnéis eile a chuirtear i láthair leis na ráitis sin, agus ní chuirim conclúid dearbhaithe de chineál ar bith in iúl ina leith.

I dtaobh le m'iniúchadh ar na ráitis airgeadais, ceanglaítear orm faoi na CIlInna an ráiteas maidir le rialuithe inmheánacha a chuirtear i láthair a léamh agus, le linn dom sin a dhéanamh, breithniú a dhéanamh cé acu atá an fhaisnéis iontu ar neamhréir go hábhartha leis na ráitis airgeadais nó leis an eolas a fuarthas le linn an iniúchta, nó an dealraitheach ar shlí eile go bhfuil míráiteas ábhartha i gceist. Más rud é, bunaithe ar an obair atá déanta agam, go bhfuil míráiteas ábhartha ar an bhfaisnéis seo, ceanglaítear orm an méid sin a thuairisciú.

Tuairisciú ar ábhair eile

Déantar m'iniúchadh trí thagairt a dhéanamh do na cúinsí speisialta a bhaineann le comhlachtaí Stáit maidir lena mbainistiú agus lena bhfeidhmiú. Tuairiscim má tá nithe ábhartha ann a bhaineann leis an mbealach inar tugadh gnó poiblí chun críche.

Déanaim iarracht fianaise a fháil faoi rialtacht na n-idirbheart airgeadais le linn an iniúchta. Tuairiscim má bhíonn aon chás ábhartha ann nár cuireadh airgead poiblí i bhfeidhm chun na gcríoch a bhí beartaithe nó i gcás nár cloíodh in idirbhearta leis na húdaráis a rialaíonn iad.

AN BIÚRÓ UM SHÓCMHAINNÍ COIRIÚLA

Ráiteas Airgeadais 2022

Ár Misean

Leanúint dár gcuspóirí reachtúla trí fháltais ó iompar coiriúil a aithint, na fáltais sin a bhaint díobh sin a ghnóthódh orthu agus imscrúduithe a dhéanamh chun na críche sin.

**RÁITEAS AIRGEADAIS
DON BHLIAIN DAR CRÍOCH AN 31 NOLLAIG 2022**

CLÁR ÁBHAIR

| | |
|---|----|
| Ráiteas Rialachais..... | 04 |
| Nochtaí..... | 05 |
| Ráiteas Comhlíontachta..... | 06 |
| Ráiteas um Rialú Inmheánach..... | 08 |
| Tuarascáil an Ard-Reachtair Cuntas agus Ciste..... | 11 |
| Ráiteas ar Bheartais agus ar Phrionsabail Chuntasaíochta..... | 12 |
| Cuntas ar Fháltais agus ar Íocaíochtaí..... | 13 |
| Nótaí leis an gCuntas..... | 14 |

RÁITEAS RIALACHAIS

Rialachas

Is comhlacht reachtúil é an Biúro um Shócmhainní Coiriúla a bunaíodh faoin Acht fán mBiúro um Shócmhainní Coiriúla 1996. Is iad seo a leanas cuspóirí an Bhiúro mar atá leagtha amach in Alt 4 d'Acht 1996:

- Sócmhainní daoine a shainaithint a dhíorthaíonn, nó a bhfuil amhras ann go ndíorthaíonn siad, go díreach nó go hindíreach ó iompar coiriúil;
- Beart iomchuí a dhéanamh faoin dlí, na sócmhainní sin a bhaint de na daoine sin nó tairbhe na sócmhainní sin a bhaint díobh nó a shéanadh orthu;
- Leanúint d'aon imscrúduithe riachtanacha nó d'aon obair ullmhúcháin eile i ndáil le himeachtaí ábhartha.

Is comhlacht ilghníomhaireachta é an Biúro a dtagann a chuid oifigeach agus a bhaill foirne ón nGarda Síochána, Oifig na gCoimisinéirí Ioncaim, lena n-áirítear Custaim, an Roinn Coimirce Sóisialaí agus an Roinn Dlí agus Cirt.

Níl aon Bhord ag an mBiúro. Tá freagracht fhoriomlán bhainistíochta ar Phríomhoifigeach an Bhiúro as riaradh agus gnó an Bhiúro agus sa cháiil sin tá sé freagrach freisin as rialachas corparáideach éifeachtach a chur i bhfeidhm chun a chinntiú go gcomhlíontar oibleagáidí reachtúla an Bhiúro go hiomlán.

Tá Príomhoifigeach an Bhiúro freagrach do Choimisinéir an Gharda Síochána as feidhmeanna an Bhiúro a chomhlíonadh. Tá Príomhoifigeach an Bhiúro freagrach d'Ard-Rúnaí na Roinne Dlí agus Cirt maidir le hábhair a thagann chun cinn don Ard-Rúnaí mar Oifigeach Cuntasaíochta don Bhiúro.

NOCHTAÍ

Nochtaí a éilítear faoin gCód Cleachtas um Rialachas Comhlachtaí Stáit (2016)

Tá Príomhoifigeach an Bhiúro freagrach as a chinntiú gur chomhlíon an Biúro um Shócmhainní Coiriúla ceanglais an Chóid Chleachtas um Rialachas Comhlachtaí Stáit ("an Cód"), mar a d'fhoilsigh an Roinn Caiteachais Phoiblí, Seachadta PFN agus Athchóirithe i mí Lúnasa 2016. Éilítear na nochtaí seo a leanas leis an gCód:

| Miondealú ar Shochair Ghearrthéarmacha Fostaithe os cionn €60,000 | | | |
|--|---------------|----------------------------|-------------|
| Raon na Sochar Iomlán d'Fhostaithe | | Líon na bhFostaithe | |
| Ó | Go dtí | 2022 | 2021 |
| €60,000 | €69,999 | 4 | 6 |
| €70,000 | €79,999 | 6 | 12 |
| €80,000 | €89,999 | 13 | 3 |
| €90,000 | €99,999 | 9 | 10 |
| €100,000 | €109,999 | 16 | 17 |
| €110,000 | €119,999 | 11 | 11 |
| €120,000 | €129,999 | 6 | 4 |
| €130,000 | €139,999 | 3 | 2 |
| €140,000 | €149,999 | 1 | 0 |
| €150,000 | €159,999 | 0 | 0 |
| €160,000 | €169,999 | 0 | 0 |
| €170,000 | €179,999 | 0 | 0 |
| €180,000 | €189,999 | 1 | 1 |
| Iomlán os cionn €60,000 | | 70 | 66 |

| | 2022 | 2021 |
|---|----------------|----------------|
| Costais Sainchomhairleachta | | |
| • Aistriúchán | 30,085 | 8,542 |
| • TFC | 369,000 | 369,000 |
| • Luachálacha | 24,529 | 27,389 |
| • Oiliúint | 31,840 | 40,443 |
| • Iniúchadh | - | 16,800 |
| Iomlán na gCostas Sainchomhairleachta | 455,454 | 462,174 |
| Costais Dí | | |
| • Táillí & Costais Dí | 60,740 | 9,381 |
| Fáilteachas | | |
| • Fáilteachas / Sólaistí / Lónadóireacht | 25,434 | 2,284 |
| Costais Taistil & Chothaithe | | |
| • Taisteal & Cothú sa Bhaile (seach. POB) | 74,679 | 102,882 |
| • Taisteal & Cothú Thar Lear | 2,793 | 517 |
| • Príomhoifigeach an Bhiúro | 167 | 1,769 |
| Iomlán na gCostas Taistil & Chothaithe | 77,639 | 105,168 |

| An Bille Pá Comhiomlán | Tuarastal € | | Ragobair € | | Liúntais € | |
|--|-------------|-----------|------------|-----------|------------|-----------|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| Iomlán na bhFostaithe (Seach. POB) | 5,075,750 | 5,406,831 | 1,521,789 | 1,449,521 | 1,233,448 | 1,331,921 |
| Príomhoifigeach an Bhiúró | 115,300 | 104,647 | N/A | N/A | 15,162 | 13,946 |
| Iomlán na bhFostaithe | 5,191,050 | 5,511,478 | 1,521,789 | 1,449,521 | 1,248,610 | 1,345,867 |

Deimhním nár cuireadh aon Nochtaí Cosanta in iúl don Bhiúró um Shócmhainní Coiriúla le linn 2022.

Deimhním gur foilsíodh Tuarascáil Bhliantúil 2022 a éilítear faoi Alt 21(1) den Acht fán mBiúró um Shócmhainní Coiriúla 1996 ar shuíomh gréasáin na Roinne Dlí agus Cirt.

RÁITEAS COMHLÍONTACHTA

Glacadh leis an gCód Cleachtais um Rialachas Comhlachtaí Stáit

Deimhním gur ghlac an Biúró um Shócmhainní Coiriúla le forálacha ábhartha an Chóid Chleachtais um Rialachas Comhlachtaí Stáit (2016) agus go bhfuil sé ag cloí leis na heisceachtaí seo a leanas.

- Tá difríocht idir an struchtúr Rialachais faoinar bunaíodh an Biúró um Shócmhainní Coiriúla agus struchtúr roinnt Comhlachtaí Stáit eile sa mhéid is nach bhfuil Struchtúr Boird ann. I gcomhthéacs an Bhiúró um Shócmhainní Coiriúla, thug Príomhoifigeach an Bhiúró, in éineacht leis an bhFoireann Ard bhainistíochta, faoi ról Boird, chomh maith le comhlíonadh na bhfeidhmeanna feidhmiúcháin. Ós rud é go raibh an Biúró um Shócmhainní Coiriúla mar chuid den Vóta Ceartais, is é an tArd-Rúnaí sa Roinn Dlí agus Cirt feidhm a chomhlíon feidhm an oifigigh chuntasaíochta.
- Thagair Alt 7.2 agus 7.7 den Chód do Chomhlacht Stáit go mbeadh Aonad Iniúcháireachta Inmheánach agus Coiste Iniúcháireachta agus Riosca acu a bhunófaí go cuí. Tá Coiste Iniúcháireachta agus Riosca (CIR) i bhfeidhm ag an mBiúró um Shócmhainní Coiriúla. Tá ionadaí ag an gCoiste ó gach Gníomhaireacht atá ceangailte leis an mBiúró agus tá comhalta neamhspleách aige freisin ón Roinn Dlí agus Cirt (Ceann an Aonaid Bainistíochta Airgeadais), Ceann Bainistíochta Riosca ar chéim Cheannfoirt ón nGarda Síochána agus duine seachtrach neamhspleách a bhfuil taithí aige/aici ar chúrsaí ábhartha BSC, ar an gCoiste. Is é Aonad Iniúcháireachta Inmheánach na Roinne Dlí agus Cirt a chomhlíon feidhm an iniúchta inmheánaigh don Bhiúró agus thacaigh sé leis an mBiúró chun monatóireacht agus athbhreithniú a dhéanamh ar éifeachtacht shocruithe an Bhiúró maidir le rialachas, bainistíocht riosca agus córas rialuithe inmheánacha. Ina theannta sin, bhí an Biúró um Shócmhainní Coiriúla faoi réir iniúchadh bliantúil ag an Ard-Reachtair Cuntas agus Ciste. Níor aithníodh sna hiniúchtaí sin aon saincheisteannta suntasacha.
- Éilíonn Alt 8.8 den Chód ar Chomhlacht Stáit Comhaontú Seachadta Feidhmíochta a chomhaontú lena mháthair-Roinn ábhartha. Cé go bhfuil an Biúró um Shócmhainní Coiriúla neamhspleách i gcomhlíonadh a fheidhmeanna faoi fhorálacha an Achta fán mBiúró um Shócmhainní Coiriúla, 1996/2005, tá comhaontú seachadta feidhmíochta aige leis an Roinn Dlí agus Cirt. Ina theannta sin, tá Comhaontú Formhaoirseachta 2020 – 2022 i bhfeidhm ag an mBiúró um Shócmhainní Coiriúla leis an Roinn Dlí agus Cirt ina leagadh amach creat leathan an rialachais chorparáidigh ina bhfeidhmíonn an Biúró um Shócmhainní Coiriúla agus ina sainíodh na príomhróil agus na príomhfhreagrachtaí atá mar bhonn agus mar thaca ag an gcaidreamh idir an Biúró agus an Roinn Dlí agus Cirt.

Leanfaidh an Biúró ar aghaidh ag comhlíonadh an Chóid agus cuirfidh sé san áireamh aon mholtaí a shainaithnítear maidir le comhlíonadh. Téim ar iontaobh an ráitis chomhlíontachta ó Phríomh-Oifigeach an Bhiúró chuig an Aire gur comhlíonadh an Cód Cleachtais um Rialachas Comhlachtaí Stáit.

Oonagh McPhillips
Oifigeach Cuntasaíochta
An Roinn Dlí agus Cirt

Dáta: _____

RÁITEAS AR RIALUITHE INMHEÁNACHA

Raon feidhme na freagrachta

Mar Oifigeach Cuntasaíochta, admhaím an fhreagracht as a chinntiú go ndéantar córas éifeachtach rialaithe inmheánach a chothabháil agus a oibriú. Cuirtear san áireamh sa fhreagracht sin riachtanais an Chóid Chleachtais um Rialachas Comhlachtaí Stáit (2016).

Téim ar iontaoibh ráiteas dearbhaithe ó Phríomh-Oifigeach an Bhiúro go gcoinnítear agus go n-oibrítear córas éifeachtach rialaithe inmheánach, gur ullmháidh plean gnó bliantúil agus gur cuireadh tuarascáil bhliantúil agus ráiteas comhlíontachta faoi bhráid an Aire.

Deimhním go n-aontaíonn an Fhoireann Ardbhainistíochta (FAB) plean gnó gach bliain agus go gcuirtear é mar eolas faoi bhráid an Rúnaí Cúnta sa Roinn Dlí agus Cirt.

Deimhním gur tháinig Comhaontú Formhaoirseachta 2020 – 2022 in áit Comhaontú Dearbhaithe Rialachas Corparáideach idir an Biúro agus an Roinn Dlí agus Cirt a chlúdaigh na blianta 2018 go 2019 agus gur síníodh Comhaontú Seachadta Feidhmíochta (CSA) ar leithligh ach gaolmhar don bhliain 2022 idir an Biúro agus an Roinn Dlí agus Cirt ag an dá pháirtí an 4 Aibreán 2022.

Deimhním gur cuireadh an Tuarascáil Bhliantúil agus an Ráiteas Comhlíontachta faoi bhráid an Aire Dlí agus Cirt.

Cuspóir an Chórais Rialaithe Inmheánaigh

Dearadh an córas rialaithe inmheánach chun riosca a bhainistiú go leibhéal inghlactha seachas chun deireadh a chur leis. Dá bhrí sin, ní féidir leis an gcóras ach dearbhú réasúnta agus ní dearbhú iomlán a thabhairt go gcosnaítear sócmhainní, go n-údaráítear idirbhearta agus go dtaifeadtar i gceart iad agus go ndéantar earráidí nó neamhrialtachtaí ábhartha a chosc nó a bhrath ar bhonn tráthúil.

Bhí an córas rialaithe inmheánach, atá ag teacht le treoir a d'eisigh an Roinn Caiteachais Phoiblí, Seachadta PFN agus Athchóirithe, i bhfeidhm sa Bhiúro um Shócmhainní Coiriúla don bhliain dar críoch an 31 Nollaig 2022 agus suas go dtí an dáta a ceadaíodh na ráitis airgeadais.

Cumas chun Riosca a Láimhseáil

Tuairiscíonn an Biúro um Shócmhainní Coiriúla ar gach ábhar iniúchta don Aonad Iniúcháireachta Inmheánach sa Roinn Dlí agus Cirt agus tá Coiste Iniúcháireachta agus Riosca an Bhiúro (CIR) i bhfeidhm aige. Tháinig CIR an Bhiúro le chéile cúig huairte le linn na bliana 2022.

I rith 2022, rinne Aonad Iniúcháireachta Inmheánach na Roinne Dlí agus Cirt iniúchtaí ar rialuithe airgeadais agus eile sa Bhiúro um Shócmhainní Coiriúla, de réir a chlár bhliantúil iniúchtaí.

D'fhorbair an CIR beartas bainistíochta riosca ina leagtar amach a fhonn riosca, na próisis bhainistíochta riosca atá i bhfeidhm agus ina sonraítear ról agus freagrachtaí na foirne maidir le riosca. Eisíodh an beartas do gach Bainisteoir laistigh den Bhiúro ar cuireadh in iúl dóibh gur gá an bhainistíocht a chur ar an eolas faoi rioscaí agus faoi laigí rialaithe atá ag teacht chun cinn agus freagracht a ghlacadh as riosca agus rialuithe laistigh dá réimse oibre féin.

Creat Riosca agus Rialaithe

Chuir an Biúro um Shócmhainní Coiriúla Córas Bainistíochta Riosca i bhfeidhm a shainaithe agus a thuairiscigh príomhrioscaí agus na gníomhaíochtaí bainistíochta a rinneadh agus chun aghaidh a thabhairt ar na rioscaí sin a mhéid ab fhéidir.

Tá Clár Riosca i bhfeidhm sa Bhiúro um Shócmhainní Coiriúla ina n-aithnítear na príomhrioscaí atá os comhair an Bhiúro agus déantar iad sin a shainaithe, a mheas agus a ghrádú de réir a dtábhachta. Déanann an CIR athbhreithniú agus nuashonrú ar an gclár ar bhonn ráithiúil. Baintear úsáid as toradh na measúnuithe sin chun acmhainní a phleanáil agus a leithdháileadh chun a chinntiú go ndéantar rioscaí

a bhainistiú go leibhéal inghlactha. Sonraítear sa Chlár Riosca na rialuithe agus na gníomhartha is gá chun rioscaí agus freagracht as rialuithe oibríochtúla a shanntar do bhaill foirne ar leith a mhaolú.

Mar thoradh ar thús phaindéim Covid-19 go luath in 2020, rinneadh roinnt athruithe ar an timpeallacht oibre agus rialaithe a lean ar aghaidh i rith 2022 nuair a coinníodh cianobair agus obair fhíorúil agus uainchláir agaithe ar siúl. Mar thoradh air sin, thug an Biúró um Shócmhainní Coiriúla roinnt athruithe gnáis agus rialaithe isteach. Faoi chreat riosca agus rialaithe an Bhiúró um Shócmhainní Coiriúla, rinne an bhainistíocht measúnú riosca iomlán arís in 2022 ar thionchar Covid-19 ar an timpeallacht rialaithe. Deimhním go bhfuil na rialuithe, idir iad sin a bhí ann cheana féin agus na cinn a tugadh isteach mar thoradh ar Covid-19, éifeachtach i gcónaí.

Maidir leis an mBiúró, deimhním go bhfuil timpeallacht rialaithe i bhfeidhm ina bhfuil na heilimintí seo a leanas:

- déantar nósanna imeachta do gach príomhphróiseas gnó a dhoiciméadú;
- sanntar freagrachtaí airgeadais ar leibhéal na bainistíochta le cuntasacht chomhfhreagrach;
- tá córas buiséadaithe iomchuí i bhfeidhm, le buiséad bliantúil a choimeádann an bhainistíocht shinsearach faoi athbhreithniú;
- tá córais i bhfeidhm atá dírithe ar shlándáil na gcóras teicneolaíochta faisnéise agus cumarsáide;
- tá córais i bhfeidhm chun sócmhainní an Bhiúró a chosaint;
- is iad na hOifigí Náisiúnta um Sheirbhísí Comhroinnte a sholáthraíonn Seirbhísí Comhroinnte Párolla don Bhiúró.

Monatóireacht agus Athbhreithniú Leanúnach

Le linn na tréimhse a chumhdaítear leis an Ráiteas Airgeadais seo, cuireadh nósanna imeachta foirmiúla i bhfeidhm chun monatóireacht agus rialú a dhéanamh ar phróisis agus cuireadh easnaimh rialaithe in iúl dóibh siúd atá freagrach as gníomh ceartaitheach a dhéanamh agus don bhainistíocht, nuair ab ábhartha, ar bhealach tráthúil. Deimhním go raibh na córais mhonatóireachta seo a leanas i bhfeidhm maidir leis an mBiúró um Shócmhainní Coiriúla:

- sainithníodh príomhrioscaí agus rialuithe gaolmhara agus cuireadh próisis i bhfeidhm chun faireachán a dhéanamh ar oibriú na bpríomhrialuithe sin agus chun aon easnaimh a sainithníodh a thuairisciú;
- rinne Aonad Iniúchóireachta Immheánach na Roinne Dlí agus Cirt iniúchadh bliantúil ar rialuithe airgeadais agus eile;
- bunaíodh socruithe tuairiscithe ar gach leibhéal inar sannadh freagracht as bainistíocht airgeadais;
- déanann an bhainistíocht shinsearach athbhreithnithe rialta ar fheidhmíocht thréimhsiúil agus bhliantúil agus ar thuarascálacha airgeadais, a léiríonn feidhmíocht i gcoinne buiséad / réamhaisnéise.

Soláthar

Deimhním go bhfuil nósanna imeachta i bhfeidhm ag an mBiúró um Shócmhainní Coiriúla chun comhlíonadh na rialacha agus na dtreoirínte soláthair reatha a chinntiú agus gur chomhlíon an Biúró um Shócmhainní Coiriúla na nósanna imeachta sin le linn na bliana 2022 cé is moite de chonradh amháin dar luach €152,969. Measadh go raibh an conradh seo neamhchomhlíontach toisc gur bhain sé le húsáid leanúnach soláthraí seirbhíse tar éis dháta éaga an chonartha. Cuireadh conradh nua i bhfeidhm le héifeacht ón 1 Nollaig 2022.

Athbhreithniú ar Éifeachtacht

Deimhním go bhfuil nósanna imeachta i bhfeidhm ag an mBiúró um Shócmhainní Coiriúla chun monatóireacht a dhéanamh ar éifeachtacht a nósanna imeachta bainistíochta riosca agus rialaithe. Is bunaithe ar obair an CIR inmheánaigh, Aonad Iniúchóireachta Immheánach na Roinne Dlí agus Cirt agus an Ard-Reachtaire Cuntas agus Ciste a bhí monatóireacht agus athbhreithniú an Bhiúró ar éifeachtacht an chórais rialaithe inmheánaigh. Thacaigh an CIR, laistigh den Bhiúró um Shócmhainní

Coiriúla, le Foireann Ardbhainistíochta an Bhiúró, faoi stiúir Phríomhoifigeach an Bhiúró, lena gcuid freagrachtaí a chomhlíonadh chun an creat rialaithe inmheánach a fhorbairt agus a chothabháil.

I rith 2022, rinne Aonad Iniúchóireachta Inmheánach na Roinne Dlí agus Cirt iniúchadh ag an mBiúró um Shócmhainní Coiriúla chun dearbhú a thabhairt don Choiste Iniúchóireachta ar Vóta 24 (Ceartas). Rinne Aonad Iniúchóireachta Inmheánach na Roinne Dlí agus Cirt athbhreithniú ar rialuithe inmheánacha in 2022. Níor tuairiscíodh aon saincheisteanna ábhartha. Rinneadh an tAthbhreithniú Bliantúil ar Éifeachtacht na Rialuithe Inmheánacha sa Bhiúró i mí Iúil 2023.

Saincheisteanna Rialaithe Inmheánaigh

Níor aithníodh aon laigí sa rialú inmheánach maidir le 2022 a éilíonn nochtadh sna Ráitis Airgeadais.

Oonagh McPhillips
Oifigeach Cuntasaíochta
An Roinn Dlí agus Cirt

Dáta: _____

**OIFIG AN ARD-REACHTAIRE CUNTAS AGUS CISTE
DEIMHNIÚ INIÚCHÓIREACHTA**

RÁITEAS AR BHEARTAIS AGUS AR PHRIONSABAIL CHUNTASAÍOCHTA AN BHIÚRÓ UM SHÓCMHAINNÍ COIRIÚLA

1. Cúlra

Bunaíodh an Biúró um Shócmhainní Coiriúla in 1996 faoi Alt 3 den Acht fán mBiúró um Shócmhainní Coiriúla 1996. Is iad na príomhfheidhmeanna atá aige gach gníomh is gá a dhéanamh faoi reachtanna éagsúla chun an dlí a chur i bhfeidhm maidir le fáltais ó ghníomhaíocht choiriúil nó ó ghníomhaíocht choiriúil amhrasta agus sócmhainní gníomhaíochtaí den sórt sin chomh maith le héilimh i leith íocaíochtaí Leasa Shóisialaigh ag daoine atá ag gabháil do ghníomhaíochtaí coiriúla nó a bhfuil amhras fúthu go raibh siad ag gabháil do ghníomhaíochtaí coiriúla a imscrúdú agus a chinneadh.

2. Bunús na Cuntasaíochta

Ullmhaítear an cuntas ar bhonn airgid leis an gcuntas a mheitseálann íocaíochtaí a rinneadh i leith chostais an Bhiúró leis na suimeanna a chuireann an Roinn Dlí agus Cirt ar fáil chun na híocaíochtaí sin a íoc san fhoirm atá faofa ag an Aire Caiteachais Phoiblí, Seachadta PFN agus Athchóirithe.

3. Fáltais arna gcalcadh ag na Cúirteanna

Déantar fáltais na coireachta a chalcadh ar iarratas ón mBiúró um Shócmhainní Coiriúla agus ní féidir iad a chur i bhfeidhm ar mhaithe leis an Státchiste (mura bhfuil toiliú ann faoi Alt 4A den Acht um Fháltais ó Choireacht (Leasaithe) 2005) go dtí go ndéanfaidh an Ard-Chúirt ordú chuige sin nuair a bheidh 7 mbliana caite tar éis ordú calctha idirbhreitheach. Coinnítear aon fháltais airgid idir an dá linn i gcuntas bainc príobháideach atá faoi smacht an ghlacadóra ceaptha Cúirte.

4. Tuarastail agus Aoisliúntas

Tá oifigigh ón nGarda Síochána, Oifig na gCoimisinéirí Ioncaim, an Roinn Coimirce Sóisialaí agus an Roinn Dlí agus Cirt ar fhoireann an Bhiúró. Tá a dteidlíochtaí aoisliúntais faoi rialú ag na rialacháin a bhaineann leis na hoifigigh sin.

5. Faisnéis ar Bhonn Fabhráithe

Trí mheabhrán, forálann Nóta 8 faisnéis áirithe ar bhonn fabhráithe ar chostas na seirbhíse agus ar na sócmhainní seasta a úsáidtear. Meastar glanluach de réir na leabhar sócmhainní seasta an Bhiúró um Shócmhainní Coiriúla ag baint úsáid as modh dímhéasa de réir méid cothrom agus na rátaí seo a leanas:

Ríomhairí agus Trealamh - 20 %

Troscán agus Feistis - 10 %

Mótarfheithiclí - 20 %

Ní dhéantar sócmhainní faoi bhun €10,000 a chaipitliú agus déantar iad a thairgeadh le luach nialasach ar Chlár Sócmhainní Seasta an Bhiúró. Tá an Biúró á threorú ag Ciorclán 21/2020 na Roinne Caiteachais Phoiblí, Seachadta PFN agus Athchóirithe.

6. Socruithe Riaracháin

Feidhmíonn an Biúró réamhchuntas, arna mhaoiniú ag an Roinn Dlí agus Cirt chun míreanna áirithe neamhphá a íoc. Faoin gcóras seo, cuirtear éileamh míosúil ar aghaidh chuig an Roinn chun caiteachas a aisíoc. Chun an socrú seo a éascú, coinníonn an Biúró cuntas bainc. Baineann na míreanna neamhphá seo go príomha le híocaíochtaí le hOifigigh an Bhiúró as Taisteal agus Cothú agus le mionchaiteachais neamhphá eile. Íocann an Roinn Dlí agus Cirt luach saothair Oifigigh an Bhiúró agus na foirne, chomh maith le caiteachas caipitiúil áirithe. Íoctar gach caiteachas eile, lena n-áirítear caiteachais chaipitiúla (seachas iad siúd dá dtagraítear san abairt roimhe seo), tríd an Ionad Seirbhísí Comhroinnte Airgeadais.

**CUNTAS AR FHÁLTAIS AGUS ÍOCAÍOCHTAÍ SA BHLIAIN DAR CRÍOCH
31 NOLLAIG 2022
DEN BHIÚRÓ UM SHÓCMHAINNÍ COIRIÚLA**

| | Nótaí | 2022 € | 2021 € |
|--|-------|-------------------------|--------------------------|
| <u>Admhálacha</u> | | | |
| Airgead a soláthraíodh ag deontas an Oireachtais | 1 | <u>9,830,163</u> | <u>10,111,045</u> |
| | | | |
| <u>Íocaíochtaí</u> | | | |
| Costais Foirne | 2 | 8,039,088 | 8,412,034 |
| Costais Bhunaíochta | 3 | 920,754 | 817,599 |
| Costais Dlí agus Sianchomhairleoireachta | 4 | 516,194 | 471,555 |
| Teagmhasach agus Ilghnéitheach | 5 | <u>354,127</u> | <u>409,857</u> |
| | | <u>9,830,163</u> | <u>10,111,045</u> |

Tá an Ráiteas ar Bheartais agus Prionsabail Chuntasaíochta agus Nótaí 1 go 9 mar chuid den Chuntas seo.

Oonagh McPhillips
Oifigeach Cuntasaíochta
An Roinn Dlí agus Cirt

Dáta: _____

**NÓTAÍ LE CUNTAS
AN BHIÚRÓ UM SHÓCMHAINNÍ COIRIÚLA**

1. Airgead a soláthraíodh ag deontas an Oireachtais

Fuarthas an t-airgead a cuireadh ar fáil don Bhiúró um Shócmhainní Coiriúla sa bhliain mar seo a leanas:

| | 2022 | 2021 |
|-----------------|------------------|-------------------|
| | | € |
| Vóta 24 Ceartas | <u>9,830,163</u> | <u>10,111,045</u> |

2. Tuarastail agus Aoisliúntas

Costais Foirne

| | 2022 | 2021 |
|--------------------------|-------------------------|-------------------------|
| | € | € |
| Tuarastail agus Liúntais | 7,961,449 | 8,306,866 |
| Taisteal agus Cothú | <u>77,639</u> | <u>105,168</u> |
| | <u>8,039,088</u> | <u>8,412,034</u> |

Líon Foirne

| | | |
|-------------|-----------|-----------|
| Líon Foirne | <u>76</u> | <u>89</u> |
|-------------|-----------|-----------|

3. Costais Bhunaíochta

| | 2022 | 2021 |
|---|-----------------------|-----------------------|
| | € | € |
| Breiseanna Sócmhainní Seasta | 156,182 | 241,866 |
| Earraí caipitil eile a ceannaíodh (faoi €10k) | 21,294 | - |
| Cothabháil Trealamh agus Soláthairtí Oifige | 446,859 | 293,886 |
| Costais Mótarfheithiclí | 180,926 | 113,532 |
| Costais Chumarsáide | <u>115,493</u> | <u>168,315</u> |
| | <u>920,754</u> | <u>817,599</u> |

4. Costais Dlí agus Sainchomhairleoireachta

| | 2022 | 2021 |
|----------------------------|-----------------------|-----------------------|
| | € | € |
| Costais Oiliúna | 31,840 | 40,443 |
| Costais Dlí agus Finnéithe | 60,740 | 9,381 |
| Sainchomhairleoireacht | 369,000 | 369,000 |
| Táillí Iniúchóireachta | - | 16,800 |
| Aistriúchán | 30,085 | 8,542 |
| Luacháil | <u>24,529</u> | <u>27,389</u> |
| | <u>516,194</u> | <u>471,555</u> |

**NÓTAÍ LE CUNTAS (AR LEAN.)
AN BHIÚRÓ UM SHÓCMHAINNÍ COIRIÚLA**

5. Teagmhasach agus Ilghnéitheach

| | 2022 | 2021 |
|--|-----------------------|-----------------------|
| | € | € |
| Táillí Ad hoc maidir le: Cóiríocht | 20,167 | - |
| Aerthaisteal | 10,758 | 316 |
| Costais Oifige & Costais Theagmhasacha | 104,829 | 184,080 |
| Slándáil | 65,404 | 67,990 |
| Stóráil Feithiclí | 152,969 | 157,471 |
| | <u>354,127</u> | <u>409,857</u> |

6. Áitreabh

Bíonn an Biúró i mbun seirbhíse in áitreabh a chuireann údarais an Gharda Síochána ar fáil. Ní léirítear aon chostas sa chuntas seo maidir leis an áitreabh seo.

7. Iarmhéideanna Baine

Coinníonn an Biúró um Shócmhainní Coiriúla cuntas bainc Imprest agus cúlchnap mionairgid le haghaidh costais oibriúcháin ó lá go lá agus cuntas bainc admhálacha ginearálta le haghaidh lóisteálacha. Seo a leanas na hiarmhéideanna ar na cuntais sin amhail an 31 Nollaig 2022: Imprest €37 (2021: €28,403), Mionairgead tirim €305 (2021: €0) agus Fáltais Ghinearálta €193 (2021: €41,723) faoi seach. Is leis an Roinn Dlí agus Cirt na hiarmhéideanna eile.

8. Faisnéis ar Bhonn Fabhráithe

a) Costas Seirbhíse

| | 2022 | 2021 |
|----------------------------------|--------------------------|--------------------------|
| | € | € |
| Íocaíochtaí sa bhliain | 9,830,163 | 10,111,045 |
| Fabhrúithe Oscailte | (92,807) | (87,220) |
| Fabhrúithe & Soláthairtí Deiridh | 545,450 | 92,807 |
| Réamhíocaíochtaí Tosaigh | 195,312 | 195,473 |
| Réamhíocaíochtaí Deiridh | <u>(228,087)</u> | <u>(195,312)</u> |
| | 10,250,031 | 10,116,793 |
| Breiseanna le Sócmhainní Seasta | (156,182) | (241,866) |
| Dímheas sa bhliain | <u>337,433</u> | <u>321,127</u> |
| Costas na Seirbhíse | <u>10,431,282</u> | <u>10,196,054</u> |

**NÓTAÍ LE CUNTAS (AR LEAN.)
AN BHIÚRÓ UM SHÓCMHAINNÍ COIRIÚLA**

| b) Sócmhainní Seasta | Troscán & Feistis | Ríomhairí & Trealamh | Mótarfheithic lí | Iomlán |
|---|----------------------------------|-------------------------------------|-----------------------------|------------------|
| Costas | € | € | € | € |
| Iarmhéid Tosaigh | 174,408 | 2,798,653 | 1,497,982 | 4,471,043 |
| Breiseanna | - | - | 156,182 | 156,182 |
| Diúscairtí | (154,575) | (625,308) | (349,701) | (1,129,584) |
| Iarmhéid Deiridh | <u>19,833</u> | <u>2,173,345</u> | <u>1,304,463</u> | <u>3,497,641</u> |
| Dímheas | | | | |
| Iarmhéid Tosaigh | 170,343 | 2,445,668 | 1,059,974 | 3,675,985 |
| Muirear don bhliain | 1,834 | 162,030 | 173,569 | 337,433 |
| Diúscairtí ¹ | (154,575) | (625,308) | (349,701) | (1,129,584) |
| Iarmhéid Deiridh | <u>17,602</u> | <u>1,982,390</u> | <u>883,842</u> | <u>2,883,834</u> |
| Glanluach de réir na Leabhar | | | | |
| Ar 31 Nollaig 2022 | <u>2,231</u> | <u>190,955</u> | <u>420,621</u> | <u>613,807</u> |
| Ar 1 Eanáir 2022 | <u>4,065</u> | <u>352,985</u> | <u>438,008</u> | <u>795,058</u> |

9. Admhálacha Ilghnéitheacha

Ní raibh aon fháltais ann a bhain le haisíocaíochtaí leis an mBiúró in 2022 a d'éiligh tuairisciú mar leithreasá i gcabhair i gCuntas Leithreasa na Roinne Dlí agus Cirt 2022 (2021: €25,119).

10. Fáltais arna gcalcadh ag na Cúirteanna

In 2022, aistríodh fáltais a bhí caltha roimhe sin ag na cúirteanna chuig an Aire Caiteachais Phoiblí, Seachadta PFN agus Athchóirithe de mhéid €2,065,265 (2021: €1,143,834).

Ina theannta sin, tá réimse leathan foilseán ag an mBiúró um Shócmhainní Coiriúla faoi láthair a urghabhtar de bhun barántais chuardaigh a eisíodh faoi alt 14 den Acht fán mBiúró um Shócmhainní Coiriúla 1996. Tá sé de chumhacht ag an mBiúró freisin foilseáin a urghabháil mar chuid dá imscrúduithe a chreideann sé atá ina fhianaise ar chion inghabhála faoi alt 7 den Acht um Cheartas Coiriúil 206. Coinnítear na foilseáin sin go dtí go gcríochnófar an t-imscrúdú agus na himeachtaí cúirte. Níl luach na sócmhainní sin san áireamh sna ráitis airgeadais.

¹ Cuireadh athbhreithniú ar an gClár Sócmhainní Seasta i gcrích agus baineadh / diúscaitíodh roinnt sócmhainní tar éis an aistrithe chuig áitreabh nua in 2022.



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Criminal Assets Bureau

Opinion on the financial statements

I have audited the financial statements of the Criminal Assets Bureau prepared by the Department of Justice for the year ending 31 December 2022 under section 5 of the Comptroller and Auditor General (Amendment) Act 1993. The financial statements comprise a statement of accounting policies and principles, an account of receipts and payments, and related notes.

In my opinion, the financial statements properly present the receipts and payments of the Criminal Assets Bureau for 2022.

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 Criminal Assets Bureau 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 Criminal Assets Bureau has presented certain other information together with the financial statements. This comprises the governance statement, the compliance statement and the statement on internal controls. 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.

Paul Southern
For and on behalf of the
Comptroller and Auditor General

19 December 2023

Appendix to the report

Responsibilities of the Department of Justice

The Department is responsible for

- the preparation of the annual financial statements in the format specified by the Minister for Public Expenditure and Reform in accordance with section 19 (3) of the Criminal Assets Bureau Act 1996
- ensuring that the financial statements properly present the receipts and payments of the Bureau for the year
- ensuring the regularity of transactions, and
- such internal control as it determines 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 section 5 of Comptroller and Auditor General (Amendment) Act 1993 to audit the financial statements of the Criminal Assets Bureau 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 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 statement on internal controls presented and, in doing so, consider whether the information therein 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 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.


**CRIMINAL
ASSETS
BUREAU**

Financial Statement 2022

Our Mission



To pursue our statutory objectives in identifying the proceeds of criminal conduct, depriving the beneficiaries of those proceeds and carrying out investigations for this purpose.



**FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

CONTENTS

| | |
|--|----|
| Governance Statement..... | 04 |
| Disclosures..... | 05 |
| Statement of Compliance..... | 06 |
| Statement of Internal Control..... | 08 |
| Report of the Comptroller and Auditor General..... | 11 |
| Statement of Accounting Policies and Principles..... | 12 |
| Account of Receipts and Payments..... | 13 |
| Notes to the Account..... | 14 |

GOVERNANCE STATEMENT

Governance

The Criminal Assets Bureau is a statutory body established under the Criminal Assets Bureau Act 1996. The objectives of the Bureau as set out in Section 4 of the 1996 Act are:

- The identification of the assets of persons which derive, or are suspected to derive, directly or indirectly from criminal conduct;
- The taking of appropriate action under the law, to deprive or deny those persons of such assets or the benefit of such assets;
- The pursuit of any necessary investigations or other preparatory work in relation to relevant proceedings.

The Bureau is a multi-agency body drawing its officers and staff from An Garda Síochána, the Office of the Revenue Commissioners, including Customs, the Department of Social Protection and the Department of Justice.

The Bureau has no Board. The Chief Bureau Officer has overall management responsibility for the administration and business of the Bureau and in this capacity is also responsible for the implementation of effective corporate governance so as to ensure that the Bureau's statutory obligations are fully discharged.

The Chief Bureau Officer is responsible to the Commissioner of An Garda Síochána for the performance of the functions of the Bureau. The Chief Bureau Officer is responsible to the Secretary General of the Department of Justice with regard to matters arising for the Secretary General as Accounting Officer for the Bureau.

DISCLOSURES

Disclosures required by Code of Practice for the Governance of State Bodies (2016)

The Chief Bureau Officer is responsible for ensuring that the Criminal Assets Bureau 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, NDP Delivery and Reform in August 2016. The following disclosures are required by the Code:

| Employee Short-Term Benefits Breakdown in Excess of €60,000 | | | |
|--|-----------|----------------------------|-------------|
| Range of Total Employee Benefits | | Number of Employees | |
| From | To | 2022 | 2021 |
| €60,000 | €69,999 | 4 | 6 |
| €70,000 | €79,999 | 6 | 12 |
| €80,000 | €89,999 | 13 | 3 |
| €90,000 | €99,999 | 9 | 10 |
| €100,000 | €109,999 | 16 | 17 |
| €110,000 | €119,999 | 11 | 11 |
| €120,000 | €129,999 | 6 | 4 |
| €130,000 | €139,999 | 3 | 2 |
| €140,000 | €149,999 | 1 | 0 |
| €150,000 | €159,999 | 0 | 0 |
| €160,000 | €169,999 | 0 | 0 |
| €170,000 | €179,999 | 0 | 0 |
| €180,000 | €189,999 | 1 | 1 |
| Total in Excess of €60,000 | | 70 | 66 |

| | 2022 | 2021 |
|---|----------------|----------------|
| Consultancy Costs | | |
| • Translation | 30,085 | 8,542 |
| • ICT | 369,000 | 369,000 |
| • Valuations | 24,529 | 27,389 |
| • Training | 31,840 | 40,443 |
| • Audit | - | 16,800 |
| Consultancy Costs Total | 455,454 | 462,174 |
| Legal Costs | | |
| • Legal Fees & Costs | 60,740 | 9,381 |
| Hospitality | | |
| • Hospitality / Refreshments / Catering | 25,434 | 2,284 |
| Travel & Subsistence Costs | | |
| • Travel & Sub Home (exc.CBO) | 74,679 | 102,882 |
| • Travel & Sub Abroad | 2,793 | 517 |
| • Chief Bureau Officer | 167 | 1,769 |
| Travel & Subsistence Costs Total | 77,639 | 105,168 |

| Aggregate Pay Bill | Salary € | | Overtime € | | Allowances € | |
|------------------------------------|-----------|-----------|------------|-----------|--------------|-----------|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| Total Employees (Excl. CBO) | 5,075,750 | 5,406,831 | 1,521,789 | 1,449,521 | 1,233,448 | 1,331,921 |
| Chief Bureau Officer | 115,300 | 104,647 | N/A | N/A | 15,162 | 13,946 |
| Total Employees | 5,191,050 | 5,511,478 | 1,521,789 | 1,449,521 | 1,248,610 | 1,345,867 |

I confirm that there were no Protected Disclosures notified to the Criminal Assets Bureau during 2022.

I confirm that the 2022 Annual Report required under Section 21(1) of the Criminal Assets Bureau Act 1996 has been published on the Department of Justice website.

STATEMENT OF COMPLIANCE

Adoption of Code of Practice for the Governance of State Bodies

I confirm that the Criminal Assets Bureau has adopted the relevant provisions of the Code of Practice for the Governance of State Bodies (2016) and is in compliance with these, with the following exceptions.

- The Governance structure under which the Criminal Assets Bureau was established differs from that of some other State Bodies in that there is no Board Structure. In the context of the Criminal Assets Bureau, the Chief Bureau Officer, along with the Senior Management Team, undertook the role of a Board, in addition to performance of the executive functions. As the Criminal Assets Bureau formed a part of the Justice Vote, the accounting officer function was performed by the Secretary General at the Department of Justice.
- Section 7.2 and 7.7 of the Code referred to a State Body having a properly constituted Internal Audit Unit and an Audit and Risk Committee. The Criminal Assets Bureau has in place an Audit and Risk Committee (ARC). The Committee has a representative from each Agency attached to the Bureau and also has an independent member from the Department of Justice (Head of Financial Management Unit), Head of Risk Management of Superintendent rank from An Garda Síochána and an independent external person with experience in relevant CAB matters, on the Committee. The Department of Justice Internal Audit Unit provided the internal audit function for the Bureau and supported the Bureau in monitoring and reviewing the effectiveness of the Bureau's arrangements for governance, risk management and system of internal controls. In addition, the Criminal Assets Bureau was subject to annual audit by the Comptroller and Auditor General. These audits did not identify any significant issues.
- Section 8.8 of the Code requires a State Body to agree a Performance Delivery Agreement with its relevant parent Department. The Criminal Assets Bureau, although independent in the performance of its functions under the Provisions of the Criminal Assets Bureau Act, 1996/2005, has a performance delivery agreement with the Department of Justice. In addition, the Criminal Assets Bureau has an Oversight Agreement 2020 – 2022 in place with the Department of Justice which set out the broad corporate governance framework within which the Criminal Assets Bureau operates and defined key roles and responsibilities which underpin the relationship between the Bureau and the Department of Justice.

The Bureau will continue to adopt the Code and will take into account any recommendations identified in relation to compliance. I rely on a compliance statement from the Chief Bureau Officer to the Minister that the Code of Practice for the Governance of State Bodies has been complied with.



Oonagh McPhillips
Accounting Officer
Department of Justice

Date: 19/12/2023

STATEMENT ON INTERNAL CONTROLS

Scope of Responsibility

As Accounting Officer I acknowledge 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).

I rely on a statement of assurance from the Chief Bureau Officer that an effective system of internal control is maintained and operated, that an annual business plan is prepared and that an annual report and compliance statement has been submitted to the Minister.

I confirm that a business plan is agreed annually by the Senior Management Team (SMT) and is submitted to the Assistant Secretary, Department of Justice for information.

I confirm that a Corporate Governance Assurance Agreement between the Bureau and the Department of Justice covering the years 2018 to 2019 was succeeded by an Oversight Agreement 2020 – 2022 and a separate but related Performance Delivery Agreement (PDA) for the year 2022 between the Bureau and the Department of Justice was signed between both parties on 4th April 2022.

I confirm, that the Annual Report and Compliance Statement has been submitted to the Minister for Justice.

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 manner.

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

Capacity to Handle Risk

The Criminal Assets Bureau reports on all audit matters to the Internal Audit Unit in the Department of Justice and has in place a Bureau Audit and Risk Committee (ARC). The ARC of the Bureau met on five occasions during the year 2022.

During 2022 the Internal Audit Unit of the Department of Justice carried out audits on financial and other controls in the Criminal Assets Bureau, in line with its annual programme of audits.

The ARC 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 was issued to all Managers within the Bureau who were advised of the necessity to alert management of emerging risks and control weaknesses and to assume responsibility for risk and controls within their own area of work.

Risk and Control Framework

The Criminal Assets Bureau implemented a Risk Management System which identified and reported key risks and the management actions taken to address, and to the extent possible, to mitigate those risks.

A Risk Register is in place in the Criminal Assets Bureau which identifies the key risks facing the Bureau and these are identified, evaluated and graded according to their significance. The register is reviewed and updated by the ARC on a quarterly basis. 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 operational controls assigned to specific staff.

The onset of the Covid-19 pandemic in early 2020 did result in some changes in the working and control environment which continued throughout 2022 with remote and virtual working and staggered rosters being maintained. As a result, the Criminal Assets Bureau introduced a number of procedural and control changes. Under the Criminal Assets Bureau's risk and control framework, management again in 2022 carried out a full risk assessment of the Covid-19 impact on the control environment. I confirm that the controls, both existing and those introduced as a result of Covid-19, continue to be effective.

In respect of the Bureau, I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes are documented;
- financial responsibilities are assigned at management level with corresponding accountability;
- an appropriate budgeting system is in place, with an annual budget which is kept under review by senior management;
- systems aimed at ensuring the security of the information and communication technology systems are in place;
- systems are in place to safeguard the Bureau's assets;
- the National Shared Services Offices provide Payroll Shared Services to the Bureau.

Ongoing Monitoring and Review

During the period covered by this Financial Statement, formal procedures were implemented for monitoring and control processes and control deficiencies were communicated to those responsible for taking corrective action and to management, where relevant, in a timely way. I confirm that the following monitoring systems were in place in respect of the Criminal Assets Bureau:

- 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;
- an annual audit of financial and other controls has been carried out by the Department of Justice Internal Audit Unit;
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned;
- regular reviews by senior management of periodic and annual performance and financial reports take place, which indicate performance against budgets/forecast.

Procurement

I confirm that the Criminal Assets Bureau has procedures in place to ensure compliance with current procurement rules and guidelines and that during the year 2022 the Criminal Assets Bureau complied with those procedures with the exception of one contract valued at €152,969. This contract was considered non-compliant as it involved the continued use of a service supplier after the date of expiry of the contract. A new contract was put in place with effect from 1st December 2022.

Review of Effectiveness


I confirm that the Criminal Assets Bureau has procedures in place to monitor the effectiveness of its risk management and control procedures. The Bureau's monitoring and review of the effectiveness of the system of internal control was informed by the work of the internal ARC, the Internal Audit Unit of the Department of Justice and the Comptroller and Auditor General. The ARC, within the Criminal Assets Bureau, supported the Bureau's Senior Management Team, led by the Chief Bureau Officer, in fulfilling their responsibilities to develop and maintain the internal control framework.

During 2022, the Internal Audit Unit of the Department of Justice conducted an audit at the Criminal Assets Bureau to provide assurance to the Audit Committee of Vote 24 (Justice). The Internal Audit

Unit of the Department of Justice conducted a review of internal controls in 2022. No material issues reported. The Annual Review of the Effectiveness of Internal Controls in the Bureau was conducted in July 2023.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2022 that require disclosure in the Financial Statements.


Oonagh McPhillips
Accounting Officer
Department of Justice

Date: 19/12/2023

**OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL
AUDIT CERTIFICATE**

**CRIMINAL ASSETS BUREAU
STATEMENT OF ACCOUNTING POLICIES AND PRINCIPLES**

1. Background

The Criminal Assets Bureau was established in 1996 under Section 3 of the Criminal Assets Bureau Act 1996. Its principal functions are to take all necessary actions under various statutes to apply the law to the proceeds of criminal activity or suspected criminal activity and the assets of such activities in addition to investigating and determining claims in respect of Social Welfare payments by persons engaged or suspected to have engaged in criminal activities.

2. Basis of Accounting

The account is prepared on a cash basis with the account matching payments made in respect of the costs of the Bureau with the amounts provided by the Department of Justice to meet those payments in the form approved by the Minister for Public Expenditure, NDP Delivery and Reform.

3. Proceeds frozen by the Courts

The proceeds of crime are frozen on the application of the Criminal Assets Bureau and cannot be applied to the benefit of the Exchequer (unless there is consent under Section 4A of the Proceeds of Crime (Amendment) Act 2005) until the High Court makes an order to that effect when 7 years have passed following an interlocutory freezing order. Any cash proceeds are held in the meantime in a private bank account under the control of the Court appointed receiver.

4. Salaries and Superannuation

The Bureau is staffed by officers from An Garda Síochána, the Office of the Revenue Commissioners, the Department of Social Protection and the Department of Justice. Their superannuation entitlements are governed by the regulations applying to such officers.

5. Accrual Based Information

By way of memorandum, Note 8 provides certain accrual based information on the cost of the service and the fixed assets employed. The net book value of the fixed assets of the Criminal Assets Bureau is estimated using the straight line depreciation method and the following rates:

| | | |
|-------------------------|---|------|
| Computers and Equipment | - | 20 % |
| Furniture and Fittings | - | 10 % |
| Motor Vehicles | - | 20 % |

Assets under €10,000 are not capitalised and are recorded with a zero value on the Bureau's Fixed Assets Register. The Bureau is guided by the Department of Public Expenditure, NDP Delivery and Reform's Circular 21/2020.


6. Administrative Arrangements

The Bureau operates an advance account, funded by the Department of Justice for the payment of certain non-pay items. Under this system a monthly demand is forwarded to the Department for reimbursement of expenditure. To facilitate this arrangement a bank account is maintained by the Bureau. These non-pay items relate mainly to payments to Bureau Officers for Travel and Subsistence and other minor non-pay expenditures. Bureau Officers' and staffs' remuneration, as well as certain capital expenditure, is paid directly by the Department of Justice. All other expenditures, including capital expenditures (other than those referred to in the previous sentence), are paid through the Financial Shared Services Centre.

**CRIMINAL ASSETS BUREAU
ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED
31 DECEMBER 2022**

| | Notes | 2022 € | 2021 € |
|---|-------|-------------------------|--------------------------|
| <u>Receipts</u> | | | |
| Moneys provided by the Oireachtas grant | 1 | <u>9,830,163</u> | <u>10,111,045</u> |
| | | | |
| <u>Payments</u> | | | |
| Staff Costs | 2 | 8,039,088 | 8,412,034 |
| Establishment Costs | 3 | 920,754 | 817,599 |
| Legal and Consultancy Costs | 4 | 516,194 | 471,555 |
| Incidental and Miscellaneous | 5 | <u>354,127</u> | <u>409,857</u> |
| | | <u>9,830,163</u> | <u>10,111,045</u> |

The Statement of Accounting Policies and Principles and Notes 1 to 10 form part of this Account.


Oonagh McPhillips
Accounting Officer
Department of Justice

Date: 19/12/2023

**CRIMINAL ASSETS BUREAU
NOTES TO THE ACCOUNT**

1. Moneys provided by the Oireachtas grant

The moneys provided to the Criminal Assets Bureau in the year were sourced as follows:

| | 2022 | 2021 |
|-----------------|------------------|-------------------|
| | | € |
| Vote 24 Justice | <u>9,830,163</u> | <u>10,111,045</u> |

2. Salaries and Superannuation

Staff Costs

| | 2022 | 2021 |
|-------------------------|-------------------------|-------------------------|
| | € | € |
| Salaries and Allowances | 7,961,449 | 8,306,866 |
| Travel and Subsistence | <u>77,639</u> | <u>105,168</u> |
| | <u>8,039,088</u> | <u>8,412,034</u> |

Staff Numbers

| | | |
|-----------------|-----------|-----------|
| Number of Staff | <u>76</u> | <u>89</u> |
|-----------------|-----------|-----------|

3. Establishment Costs

| | 2022 | 2021 |
|--|-----------------------|-----------------------|
| | € | € |
| Fixed Assets Additions | 156,182 | 241,866 |
| Other capital items purchased (under €10k) | 21,294 | - |
| Equipment Maintenance and Office Supplies | 446,859 | 293,886 |
| Motor Vehicle Expenses | 180,926 | 113,532 |
| Communication Costs | <u>115,493</u> | <u>168,315</u> |
| | <u>920,754</u> | <u>817,599</u> |

4. Legal and Consultancy Costs

| | 2022 | 2021 |
|----------------------------|-----------------------|-----------------------|
| | € | € |
| Training Costs | 31,840 | 40,443 |
| Legal and Witness Expenses | 60,740 | 9,381 |
| Consultancy | 369,000 | 369,000 |
| Audit Fees | - | 16,800 |
| Translation | 30,085 | 8,542 |
| Valuation | <u>24,529</u> | <u>27,389</u> |
| | <u>516,194</u> | <u>471,555</u> |

**CRIMINAL ASSETS BUREAU
NOTES TO THE ACCOUNT (CONTD.)**

5. Incidental and Miscellaneous

| | 2022 | 2021 |
|------------------------------|----------------|----------------|
| | € | € |
| Adhoc Fees re: Accommodation | 20,167 | - |
| Air Travel | 10,758 | 316 |
| Office Costs & Incidentals | 104,829 | 184,080 |
| Security | 65,404 | 67,990 |
| Vehicle Storage | 152,969 | 157,471 |
| | <u>354,127</u> | <u>409,857</u> |

6. Premises

The Bureau operates out of premises provided by the Garda authorities. No cost is reflected in this account in respect of these premises.

7. Bank Balances

The Criminal Assets Bureau maintains an Imprest bank account and a petty cash float for day-to-day operational expenses and a general receipts bank account for lodgements. The balances on these accounts at 31 December 2022 were: Imprest €37 (2021: €28,403), Petty cash €305 (2021: €0) and General Receipts €193 (2021: €41,723) respectively. The remaining balances are the property of the Department of Justice.

8. Accrual Based Information

a) Cost of Service

| | 2022 | 2021 |
|-------------------------------|-------------------|-------------------|
| | € | € |
| Payments in year | 9,830,163 | 10,111,045 |
| Opening Accruals | (92,807) | (87,220) |
| Closing Accruals & Provisions | 545,450 | 92,807 |
| Opening Prepayments | 195,312 | 195,473 |
| Closing Prepayments | <u>(228,087)</u> | <u>(195,312)</u> |
| | 10,250,031 | 10,116,793 |
| Additions to Fixed Assets | (156,182) | (241,866) |
| Depreciation in year | <u>337,433</u> | <u>321,127</u> |
| Cost of Service | <u>10,431,282</u> | <u>10,196,054</u> |

**CRIMINAL ASSETS BUREAU
NOTES TO THE ACCOUNT (CONTD.)**

| b) Fixed Assets | | | | |
|------------------------|-------------------------------------|--------------------------------------|---------------------------|------------------|
| Cost | Furniture & Fittings | Computers & Equipment | Motor Vehicles | Total |
| | € | € | € | € |
| Opening Balance | 174,408 | 2,798,653 | 1,497,982 | 4,471,043 |
| Additions | - | - | 156,182 | 156,182 |
| Disposals | (154,575) | (625,308) | (349,701) | (1,129,584) |
| Closing Balance | <u>19,833</u> | <u>2,173,345</u> | <u>1,304,463</u> | <u>3,497,641</u> |
| Depreciation | | | | |
| Opening Balance | 170,343 | 2,445,668 | 1,059,974 | 3,675,985 |
| Charge for year | 1,834 | 162,030 | 173,569 | 337,433 |
| Disposals ¹ | (154,575) | (625,308) | (349,701) | (1,129,584) |
| Closing Balance | <u>17,602</u> | <u>1,982,390</u> | <u>883,842</u> | <u>2,883,834</u> |
| Net Book Value | | | | |
| At 31 December 2022 | <u>2,231</u> | <u>190,955</u> | <u>420,621</u> | <u>613,807</u> |
| At 1 January 2022 | <u>4,065</u> | <u>352,985</u> | <u>438,008</u> | <u>795,058</u> |

9. Miscellaneous Receipts

There were no receipts relating to reimbursements to the Bureau in 2022 which required reporting as appropriations-in-aid in the Department of Justice Appropriation Account 2022 (2021: €25,119).

10. Proceeds frozen by the Courts

In 2022, proceeds previously frozen by the courts were transferred to the Minister for Public Expenditure, NDP Delivery and Reform in the amount of €2,065,265 (2021: €1,143,834).

In addition, the Criminal Assets Bureau currently hold a wide range of exhibits which are seized on foot of search warrants issued under section 14 of the Criminal Assets Bureau Act 1996. The Bureau also has the power to seize exhibits as part of its investigations which it believes are evidence of an arrestable offence under section 7 of the Criminal Justice Act 2006. These exhibits are retained pending completion of the investigation and court proceedings. The value of these assets is not included in the financial statements.

¹ A review of the Fixed Asset Register was completed and a number of assets were removed / disposed of following the move to a new premises in 2022.