



PRE-HOSPITAL EMERGENCY CARE COUNCIL

FINANCIAL STATEMENTS

for

YEAR ENDED 31 DECEMBER 2022

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Account Details Bank Sort Code: 933236 Account Number: 38367189 BIC: AIBKIE2D IBAN: IE60AIBK93323638367189



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Pre-Hospital Emergency Care Council

Qualified opinion on the financial statements

I have audited the financial statements of the Pre-Hospital Emergency Care Council for the year ended 31 December 2022 as required under the provisions of section 5 of the Comptroller and Auditor General (Amendment) Act 1993. The financial statements have been prepared in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*, and 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, except for the non-compliance with the requirements of FRS 102 in relation to retirement benefit entitlements referred to below, the financial statements give a true and fair view of the assets, liabilities and financial position of the Pre-Hospital Emergency Care Council at 31 December 2022 and of its income and expenditure for 2022 in accordance with FRS 102.

Basis for qualified opinion on financial statements

In compliance with the directions of the Minister for Health, the Pre-Hospital Emergency Care Council accounts for the costs of retirement benefit entitlements only as they become payable. This does not comply with FRS 102 which requires that the financial statements recognise the full cost of retirement benefit entitlements earned in the period, and the accrued liability at the reporting date. The effect of the non-compliance on the Council's financial statements for 2022 has not been quantified.

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 Pre-Hospital Emergency Care Council 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 Pre-Hospital Emergency Care Council has presented certain other information together with the financial statements. This comprises the governance statement and Council 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.

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

Appendix to the report

Responsibilities of Council members

As detailed in the governance statement and Council members' report, the Council members are responsible for

- the preparation of annual financial statements in the form prescribed under section 21 of the Pre-Hospital Emergency Care Council (Establishment) Order 2000 (SI Number 109/2000)
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- 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 section 5 of the Comptroller and Auditor General (Amendment) Act 1993 to audit the financial statements of the Pre-Hospital Emergency Care Council 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 Pre-Hospital Emergency Care Council'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 Pre-Hospital Emergency Care Council 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 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.

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GOVERNANCE STATEMENT AND COUNCIL MEMBERS' REPORT

Governance

The Pre-Hospital Emergency Care Council (PHECC) is an independent statutory agency charged with responsibility for standards, education and training in pre-hospital emergency care in Ireland. The Council was established as a body corporate by the Minister for Health by Statutory Instrument Number 109 of 2000 (Establishment Order) which was amended by Statutory Instrument Number 575 of 2004 (Amendment Order). These Orders were made under the Health (Corporate Bodies) Act, 1961 as amended and brought under primary legislation with the Health (Miscellaneous Provisions) Act, 2007.

The functions of Council are set out in the Establishment Orders. PHECC is accountable to the Minister for Health 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 PHECC are the responsibility of the Director and the senior management team. The Director and the senior management team must follow the broad strategic direction set by Council and must ensure that all Council members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The Director acts as a direct liaison between the Council and management of PHECC.

Council Member's Responsibilities

The work and responsibilities of the Council are set out in the Council Member's Handbook, which also contain the matters specifically reserved for decision by Council and the executive.

The Council is required by Article 25 of the Pre-Hospital Emergency Care Council (Establishment) Order, 2000 (SI 109/2000) to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the Council and of its income and expenditure for that period.

In preparing these financial statements, the Pre-Hospital Emergency Care Council is required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Keep, in such form as may be approved by the Minister for Health with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in financial statement

The Council is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position which enables it to ensure that the financial statements comply with Article 25 of the Pre-Hospital Emergency Care Council (Establishment) Order, 2000 (SI 109/2000).

The Council is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Council is responsible for approving the annual business plan and budget. Council conducts an evaluation of performance at the end of the financial year. The Council considers that the financial statements of the Pre-Hospital Emergency Care Council give a true and fair view of the financial performance and the financial position of Pre-Hospital Emergency Care Council at 31 December 2022, except for non-compliance with FRS 102 in relation to retirement benefit obligations, as directed by the Minister for Health.

Council Structure

The Council consists of a Chairperson, Vice-Chairperson and 15 ordinary members, all of whom are appointed by the Minister for Health. Council members are appointed for a period of 4 years. No person shall hold office as a member of the Council for more than two consecutive terms of four years. The Council is directed by the Establishment Order to hold at least six meetings in every year and may hold such other meetings as may be necessary for the performance of its duties. In 2022 Council held 11 meetings.

Membership as of 31 December 2022

<i>Name</i>	<i>Date of Appointment</i>
Dr Jacqueline Burke	15/02/2021 (Chair)
Dr Jason van der Velde	15/02/2021 (Vice Chair)
Mr Hillery Collins	06/12/2020
Mr Jimmy Jordan	14/06/2021
Ms Alison Smith	12/04/2022
Mr Dennis Keeley	24/08/2020
Mr Aidan O'Brien	24/08/2020
Ms Tess O' Donovan	30/06/2020
Mr William Merriman	30/06/2020
Dr Conor Deasy	30/06/2020
Dr Niamh Collins	30/06/2020
Mr Martin O'Reilly	14/06/2021
Dr Tomás Barry	15/02/2021
Dr David Menzies	06/12/2020
Ms Fiona McDaid	06/12/2020
Mr Patrick Fleming	06/12/2020

The following positions remains vacant as of 31 December 2022

5(1)(a) "one shall be a person appointed on the nomination of a body recognised by the Minister as being representative of emergency medical technicians"

PHECC's main functions include:

- To ensure training institutions, course content and examinations in First Response and Emergency Medical Technology reflect contemporary best practice

- To ensure pre-hospital emergency care Responders and Practitioners achieve and maintain competency at the appropriate performance standard.
- To prepare and promote the implementation of clinical practice guidelines in pre-hospital emergency care.
- To source, sponsor and promote relevant research to guide Council in the development of pre-hospital emergency care in Ireland
- To prepare standards of operation for pre-hospital emergency care providers to support best practice
- To establish and maintain a register of pre-hospital emergency care practitioners
- To recognise those pre-hospital emergency care providers which undertake to implement the clinical practice guidelines.

A complete list of Council's functions as per SI 109/2000 and SI 575/2004 are contained in the annual report.

The Council has established **7** Standing Committees.

1. **Quality and Safety** - The terms of reference specify that the committee consider and make recommendations to Council on policy matters relating to, but not confined to, criteria for registration, practice framework that incorporates credentialing, licensing and privileging of pre-hospital emergency care practitioners. Information standards, clinical audit framework and licensed provider approval to implement clinical practice guidelines (CPGs) are also included. The Chair of the Committee is a Council Member. The committee membership totaling 14, comprises of 3 Council members and 11 external members. The committee held 5 meetings in 2022.
2. **Education and Training** – The terms of reference specify that the committee consider and make recommendations to Council on policy matters relating to, but not confined to, education and standards, recognition of institutions, recognition of equivalence of professional qualifications obtained from institutions both within and outside the state and maintenance and monitoring of institutions. The Chair of the Committee is a Council Member. The committee membership totaling 15, comprises of 3 Council members and 12 external members. The committee held 3 meetings in 2022.
3. **Medical Advisory** - The MAC is an expert committee which considers clinical matters as referred to it either by Council, the Quality and Safety Committee or the Education and Standards Committee. The Chair of the Committee is a Council Member. The committee membership totaling 17 comprises of 4 Council members, 3 of which are dual appointments, and 10 external

members. The committee held 5 meetings in 2022. MAC is supported in its work by a number of sub-committees which include the Priority Dispatch Sub-Committee, Community Paramedic Sub-Committee and Critical Care Sub-Committee.

4. **Fitness to Practise** -This is a committee of Council which conducts enquiries into allegations of professional misconduct or unfitness to practise of pre-hospital emergency care practitioners. The Chair of the Committee is a Council Member the remainder are external. The Fitness to Practise Committee is supported by the Preliminary Proceedings Committee, which is also Chaired by a Council member. There were no Preliminary Proceeding Committee or Fitness to Practise meetings held in 2022.
5. **Finance Risk Audit & Compliance** – The Finance, Risk, Audit & Compliance Committee is a committee of Council and reports to it on such matters as, but not confined to, adequacy of the nature, extent and effectiveness of the accounting and internal control systems, review of corporate governance, risk management, financial oversight and whistleblowers provisions. The Chair of the Committee is an external member, and qualified accountant. The committee membership totaling 6, comprises of 3 Council and 3 external members. The committee held 5 meetings in 2022.
6. **Research** – The Research Committee is a committee of Council and advises, recommends, and guides Council in all matters pertaining to research matters. The committee membership totaling 6 comprises of 2 Council members and 4 external members. The committee held 3 meetings in 2022.
7. **Registration** – The Registration Committee is a committee of Council and advises Council on the development of policy in all matters relating to Registration including criteria for registration, code of conduct, practitioner's maintenance of competency at the appropriate performance standard (CPC), complaints received in relation to Fitness to Practise [FTP] of Registrants. The Chair of the Committee is an external member. The committee membership totaling 8, comprises of 3 Council and 5 external members. The newly formed committee held 1 meeting in 2022.

In addition, Council has the following Expert Groups and Panels:

- Examination Quality Group
- Test Item Writing Group
- Appeal Panel
- Examiner Panel

Schedule of Attendance and Expenses

Committee	Council	E&T	Q&S	MAC	FRACC	FTP	Research	Regist	Approved Expenses
Number of meetings	11	3	5	5	5	0	3	1	
Member									€
Jacqueline Burke	11/11								54.80
Jason van der Velde	9/11			3/5					
Aidan O'Brien	10/11	3/3							
Conor Deasy	3/11						3/3		
David Menzies	9/11			5/5					
Dennis Keeley	8/11		4/5					1/1	
Alison Smith**	8/8								
Fiona McDaid	10/11		5/5					1/1	
Hillery Collins	10/11							1/1	
Jimmy Jordan	5/11				3/5				
Martin O'Reilly	11/11			5/5					
Niamh Collins	11/11	3/3		1/2					
Patrick Fleming	11/11				4/5		3/3		
Tess O'Donovan	7/11								
Tomás Barry	10/11			5/5					
William Merriman	10/11				4/5				
Don Brennan*	0/0								
Total									€54.80

* members whose term on Council concluded during 2022

** members whose term on Council commenced during 2022

No members of Council are paid fees.

The Council is responsible for ensuring that PHECC 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 and Reform in August 2016. The following disclosures are required by the Code.

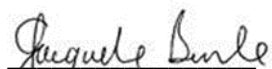
Pre-Hospital Emergency Care Council


Year Ended 31 December 2022

	2022	2022	2022	2022	2022	2021
	€	€	€	€	€	€
Consultancy & Professional Fees		Other				
	Legal Fees	Annual Audit & Accountancy	Contracted Costs	Consultant Fees	TOTAL	
Legal Fees	29,245				29,245	56,658
HR Consultancy & Recruitment			32,963		32,963	24,836
Consultancy - Other*				90,604	90,604	300
Consultants - Finance				10,543	10,543	5,663
Governance & Quality Assurance Consultancy			42,705		42,705	54,576
Education and Standards Consultancy			-		-	9,775
	29,245	-	75,668	101,147	206,059	151,808
* Consultancy -other includes EY Cost €85K for Assessor payment analysis						
					2022	2021
					€	€
Consultant Travel Expenses					-	-
					-	-
Travel and Subsistence					2022	2021
					€	€
Staff National Travel					20,260	20,867
Staff International Travel					2,465	1,209
Council Members National Travel					55	110
Council Members International Travel					-	-
					22,780	22,185
Hospitality Expenditure					2022	2021
					€	€
Staff Hospitality					68	1,090
					68	1,090

Statement of Compliance

The Council has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. PHECC was in full compliance with the Code of Practice for the Governance of State Bodies for 2022.


 Dr. Jacqueline Burke
 Council Chairperson


 Mr. Brian Dunne
 FRACC Chairperson


 Mr. Richard Lodge
 Director

Date: 23 March 2023

STATEMENT ON INTERNAL CONTROL

1. Scope of Responsibility

On behalf of The Pre-Hospital Emergency Care Council (PHECC), we acknowledge the Council'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). PHECC, through the Director, is responsible for monitoring the system of internal control and providing assurances to the Council.

2. Purpose of the System of Internal Control

A system of internal control is designed to reduce rather than eliminate risk. Such a system can provide only a reasonable and not an absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner.

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

3. Capacity and Capability to Handle Risk

The Council has established a Finance, Risk, Audit and Compliance Committee [FRACC] having reviewed the Terms of Reference for all its Committees of Council during 2020/2021.

The purpose of FRACC, as a Committee of the Council, is to support Council in their responsibilities for issues of risk, control, governance, and compliance by reviewing the comprehensiveness of assurances in meeting the Council's and Accounting Officer's assurance needs and reviewing the reliability and integrity of these assurances.

The FRACC aspires to:

- Keep oversight of the internal control system
- Minimise corporate risk through the risk management matrix reporting system
- Minimise the risk to PHECC personnel through its Health and Safety policies
- Optimise the level of organisational response to compliance requests
- Ensure that PHECC is economically sustainable over time

while always keeping in mind that PHECC's key mission is to drive change in the health-care system, which inherently involves risk. The role of FRACC is to ensure that this risk is mitigated as far as possible.

FRACC is comprised of:

- Three Council members
- Three independent external members, one of whom acts as Chair and be suitably qualified in accounting and auditing matters

The FRACC are provided with administrative support by PHECC executive. The committee formally report in writing to the Council; and provide the Council with an Annual Report, timed to support finalisation of the annual report and financial statements, summarising its conclusions from the work it has done during the year.

The FRACC advises Council on:

- The ongoing financial situation as regards income, expenditure, cashflow and variances against agreed budgets and targets.
- The strategic processes for risk, internal control, governance, and compliance.
- The accounting policies, the financial statements, and the annual report of the organisation, including the process for review of the financial statements prior to submission for audit, levels of error identified, and Council's letter of representation to the external auditors.
- The planned activity and results of both internal and external audit.
- The adequacy of management response to issues identified by audit activity, including the Office of the Comptroller and Auditor General's [OCAG] management letter.
- Assurances relating to the management of risk, corporate governance, and compliance requirements for PHECC.
- Proposals for tendering for internal audit services or for purchase of non-audit services from contractors who provide audit services.
- Anti-fraud policies, protected disclosure processes, and arrangements for special investigations.
- Achievement of financial sustainability in the medium term.

The Committee will also periodically review its own effectiveness and report the results of that review to the Council.

Following an open recruitment process in March 2022, Council appointed a new external Chair of FRACC, who is a qualified accountant.

4. Risk and Control Framework

PHECC implement 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 PHECC and these have been identified, evaluated, and graded according to their significance. The register is maintained and updated by the Director and reviewed by FRACC at their meetings, prior to being presented at least twice a year to Council by the Chair of FRACC. 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.

We 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 with oversight from FRACC.
- There are systems aimed at ensuring the security of the information and communication technology systems.
- There are systems in place to safeguard the assets.

5. 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 Council, where relevant, in a timely way.

I confirm that the following ongoing monitoring systems are in place:

- The system of internal financial control in PHECC is documented in Quality Management System (QMS) process maps.
- PHECC has established procedures around segregation of duties and the authorisation of expenditure.
- Monthly expenditure and activity are monitored against the Business Plan.
- Financial reports are presented to the Director for consideration and appropriate action.
- Income and Expenditure variances are considered by the FRACC at each meeting and presented to Council at a minimum of four times per year.
- A monthly financial position report for the Department of Health is prepared and submitted to the Department.
- The SAGE financial system is operated by PHECC to facilitate financial accounting practice and provide detailed audit trails on all transactions.

6. Procurement

We confirm that PHECC have an established procurement policy in place to ensure that the Pre-Hospital Emergency Care Council (PHECC) adheres to effective, strategic, and professional procurement methods incorporating all relevant EU directives and Government legislation and recommendations, and in doing so will provide the best available value for money while at the same time ensuring that we will meet our obligations in terms of:

- Openness
- Transparency
- Accountability

One of the most basic and fundamental aspects of procurement within any organisation is that it must be carried out within agreed policies and procedures. Procurement within PHECC is carried out at departmental level within the executive. Public Procurement Guidelines for Goods and Services – Version 2 issued by OGP and DPER are the current guidelines in use.

We confirm that PHECC has procedures in place to ensure compliance with current procurement rules and guidelines, and that during 2022 PHECC largely complied with those procedures. All new procurement in 2022 was compliant. There remains a small number of historic contracts in place that are classed as non-compliant in that either the original procurement paperwork is not available, or they have been rolled over beyond the scope of the original contract. A procurement report compiled by management is presented at FRACC meetings for discussion. This cumulative annual report shows all purchases over €5000 in the period. Non-compliant purchases are highlighted, and targets agreed with management for tender.

The contracts classified as non-complaint include a number of printing contracts. In a number of cases, it was necessary to rollover the contract a final time due to the pressures of Covid.

The intention is to harmonise all the printing contracts, five in total, with a combined total spend of €140K in 2022. Unfortunately, the existing contracts all expire at different times, and it has been necessary to rollover some of the existing contracts until such time as they all align and can be tendered collectively. This process is planned for 2023 and is documented in the FRACC minutes.

7. Review of Effectiveness

We confirm that PHECC has procedures to monitor the effectiveness of its risk management and control procedures. PHECC's monitoring and review of the effectiveness of the systems of internal control is carried out by FRACC (formally C&AC) on behalf of Council. This ongoing assessment by FRACC is further informed by the work of the internal and external auditors and the senior management within PHECC responsible for the development and maintenance of the internal control framework. A report is presented, discussed and

interrogated by Council. This has been the practice in PHECC for a number of years. The report for 2022 was drafted on 03 November, presented to FRACC on 5 December, and adopted by Council on 14 December 2023.

2022 was year 1 of the current 3-year programme of internal audit. Pinnacle Consulting were appointed following a tender in 2022. Pinnacle presented its 2022 audits of Payroll and Registration to FRACC in 2023 and FRACC continues to monitor management's implementation of the recommendations. The programme for 2023 comprises the areas of Corporate Governance, ICT Security and Pensions.

Following an evaluation, it is recognised that the procedure for monitoring the effectiveness of risk management and internal control mechanisms is not well defined, is not documented as fully as it should be and the subsequent reporting at both FRACC and Council is not as comprehensive as it could be. In order to address this deficit, PHECC is planning to implement an Annual Controls Assurance Review Process in the financial year 2023. This process will assist PHECC to complete a formal annual review of the effectiveness of the organisation's system of internal controls. It will highlight the strengths of our controls environment and identify activities which may require further improvement and support.

In 2019 the Council commissioned a review of its governance arrangements, and this was carried out by the Institute of Public Administration [IPA]. A number of recommendations, which included the formation of the new FRACC were agreed to be actioned by Council, with the last of these closed out in 2021.

In early 2022 a follow up review including a repeat of the Council member survey was conducted by the IPA. Tom Ward presented those results to Council at its March 2022 meeting. This included an appraisal of actions to date and a comparison of the 2022 vs 2019 results.

8. Internal Control Issues

Previously reported compliance issues relating to the Chair of FRACC and the Secretary to Council are closed. As noted in the 2021 SIC a new chair of FRACC was appointed in April 2022 and was remunerated in line with the DPER guidelines. The previous chair received a fee of €2,750 for his work as FRACC chair from January to April 2022. The same individual continued his position as secretary to the Council throughout 2022 and received a fee of €47,748 for the year. Following an open recruitment process a new Council Secretary was appointed in November 2023.


A formal review of the management and payments in relation to PHECCs panel of external assessors was carried out in 2022 and early 2023. Although this review is focused on recommendations as to future management of this panel, included in the remit is an audit of the management and payment of this panel from 2018 to 2022 to determine if there is any tax liability in relation to those years. This review was completed at the end of 2022, and a draft report is awaited. Initial indications confirm that there is a tax liability, but an estimate of the liability is not known at this time.

PHECC endeavoured to finalise the accounts, SIC and Governance Statement and forward to OCAG by the end of April 2023. Unfortunately, this date was not achieved, despite improving on previous years by several months. The draft accounts for 2022 were forwarded in April 2023.


9. Conclusion

Apart from items above, (Section 8), no material weaknesses in internal control were identified in relation to 2022 that currently require disclosure in the financial statements.

On behalf of the Pre-Hospital Emergency Care Council:


Dr. Jacqueline Burke

Council Chairperson
15 December 2023


Mr. Richard Lodge
Director

Pre-Hospital Emergency Care Council

Statement of Income and Expenditure and Retained Revenue Reserves

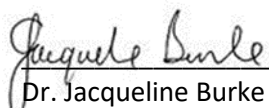
Year Ended 31 December 2022

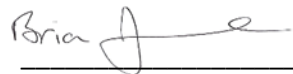
Income	Note	2022	2021
Department of Health	2	2,431,300	2,365,700
Own Resources	3	65,645	62,878
Other Income	4	394,203	331,667
Total Income		2,891,148	2,760,245
Expenditure			
Programme and Grant Expenditure	5	521,839	400,269
Administration, Operations & Promotion	6	2,438,881	2,352,227
Total Expenditure		2,960,720	2,752,497
Surplus/(Deficit) for the Year before Appropriations		(69,572)	7,749
Transfer from/(to) Capital Account	9	2,682	34,031
		(66,890)	41,780
Balance brought forward at 01 January 2022		17,660	(24,119)
Balance carried forward at 31 December 2022		(49,229)	17,660

The statement of Income and Expenditure and Retained Reserves includes all gains and losses recognised in the year

The Statement of Cash Flows and notes from part of these financial statements

On behalf of the Council of the Prehospital Emergency Care Council


Dr. Jacqueline Burke
Council Chairperson


Mr. Brian Dunne
FRACC Chairperson


Mr. Richard Lodge
Director

23 March 2023

Pre-Hospital Emergency Care Council

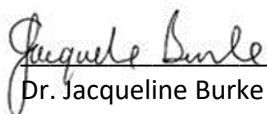
Statement of Financial Position

As at 31 December 2022

	Note	2022 €	2021 €
Fixed Assets			
Property, plant & equipment	8	11,325	14,008
Total Fixed Assets		11,325	14,008
Current Assets			
Debtors & Prepayments	11	114,023	94,281
Cash at Bank and In Hand		47,285	87,342
		161,308	181,623
Current Liabilities (amounts falling due within one year)			
Creditors : Short Term	10	193,445	141,602
Net Current Liabilities		(32,137)	40,022
Non-Current Liabilities (amounts due after one year)			
Payables	10	17,090	22,361
Total Net Liability		(37,903)	31,668
Representing			
Capital account	9	11,326	14,008
Retained revenue reserves		(49,229)	17,660
		(37,903)	31,668

The Statement of Cash Flows and notes from part of these financial statements

On behalf of the Council of the Prehospital Emergency Care Council


Dr. Jacqueline Burke
Council Chairperson

Date:


Mr. Brian Dunne
FRACC Chairperson


Mr. Richard Lodge
Director

23 March 2023

Pre-Hospital Emergency Care Council

Statement of Cash Flows

Year Ended 31 December 2022

	2022	2021
Net Cash Flows from Operating Activities	€	€
Excess Expenditure over Income	(69,572)	7,749
(Increase)/Decrease in Receivables	(19,742)	65,363
Increase/(Decrease) in Payables	46,574	(90,774)
Depreciation	13,406	41,515
Net Cash Inflow from Operating Activities	(29,335)	23,851
Cash Flows from Investing Activities		
Payments to acquire Property, Plant & Equipment	(10,723)	(7,485)
Net Cash Flows from Investing Activities	(10,723)	(7,485)
Cash Flows from Financing Activities		
Bank Interest	-	-
Net Cash Flows from Financing Activities	-	-
Net Increase/(Decrease) in Cash and Cash Equivalents	(40,058)	16,366
Cash and Cash Equivalents at 1 Jan 2022	87,343	70,975
Cash and Cash Equivalents at 31 Dec 2022	47,285	87,343

Pre-Hospital Emergency Care Council

Notes to the Financial Statements

Accounting Policies

The basis of accounting and significant accounting policies adopted by the Pre-Hospital Emergency Care Council are set out below. They have all been applied consistently throughout the year and for the preceding year.

General Information

The Pre-Hospital Emergency Care Council was established by the Minister for Health under Statutory Instrument No. 109 of 2000, the Pre-Hospital Emergency Care Council (Establishment) Order, 2000 and are amended by Statutory Instrument No. 575 of 2004 (Amendment) Order 2004. These Orders were made under the Health (Corporate Bodies) Act, 1961 as amended and confirmed by the Health (Miscellaneous Provisions) Act, 2007.

The functions of the Council are set out in the Pre-Hospital Emergency Care Council (Establishment) Order, 2000 and as amended by Statutory Instrument No. 575 of 2004 (Amendment) Order 2004. The Pre-Hospital Emergency Care Council is a Public Benefit Entity (PBE).

Statement of Compliance

The financial statements of The Pre-Hospital Emergency Care Council for the year ended 31 December 2022 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC) as modified by the directions of the Minister for Health in relation to superannuation. In compliance with the directions of the Minister for Health, the Council accounts for the costs of superannuation entitlements only as they become payable. The basis of accounting does not comply with FRS 102, which requires such costs to be recognised in the year in which entitlement is earned.

Basis of Preparation

The financial statements have been prepared on the accruals basis under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Health with the concurrence of the Minister for Public Expenditure and Reform. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Pre-Hospital Emergency Care Council's financial statements.

Going Concern

The financial statements are prepared on a going concern basis.

Revenue

Revenue is generally recognised on an accruals basis except in the case of the Department of Health allocation which is recognised on a cash basis.

The non-capital allocation from the Department of Health is dealt with through the Revenue Income and Expenditure Account. Any part of this allocation applied for capital purposes and resulting in fixed asset additions is transferred to the Capital Fund Account.

Other Revenue

Other revenue is recognised on an accruals basis.

Cash and Cash Equivalents

Cash and cash equivalents are represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

Receivables

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is a specific provision and is established when there is objective evidence that Pre-Hospital Emergency Care Council will not be able to collect all amounts owed to it. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.

Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. A full year's depreciation is charged in the year of purchase. Depreciation which is matched by an equivalent amortisation of the Capital Account is charged against the Statement of Income and Expenditure. Depreciation is provided on all property, plant and equipment, at rates estimated to write off the cost less the estimated residual value of each asset on a straight-line basis over their estimated useful lives, as follows:

ICT Equipment:	33.33% straight line
Other Equipment:	20.0% straight line

If there is objective evidence of impairment of the value of an asset, the impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

Depreciation and Residual Values

The Finance, Risk, Audit & Compliance Committee review from time to time the asset lives and associated residual values of all fixed asset classes, and in particular, the useful economic life and residual values of fixtures and fittings and have concluded that asset lives and residual values are appropriate.

Employee Benefits

Short term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the payables figure in the Statement of Financial Position.

Retirement Benefits

The Pre-Hospital Emergency Care Council has a defined benefit pension scheme as per Article 28 (4) of the SI 109/2000 in accordance with schemes and regulations made under the Local Government (Superannuation) Act, 1980 (No. 8 of 1980). This scheme is funded annually on a pay-as-you-go basis from monies provided by the Department of Health and from contributions deducted from staff and members' salaries. The Pre-Hospital Emergency Care Council also operates the Single Public Services Pension Scheme ("Single Scheme"), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform (DPER).

Critical Accounting Judgements and Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

In this regard, Management believes that the critical accounting policies where judgments or estimates are necessarily applied are summarised below.

- **Going concern**

The Council is an independent statutory body funded by the State through the Department of Health. Management is not aware of any intention to amend the functions of the Council, its activities or its levels of funding. Accordingly, the accounts have been prepared on a going concern basis.

- **Useful lives of tangible fixed assets**

The Council estimates the useful lives of tangible fixed assets based on the period over which the assets are expected to be available for use. The estimated useful lives are reviewed periodically and are updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the useful lives.

Payables

Payables measured at the transaction price. The payment of invoices by the Council is governed by the Prompt Payment of Accounts Act, 1997.

Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Operating Leases

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight- line basis over the lease period, except where there are rental increases linked to the expected rate of inflation, in which case these increases are recognised when incurred. Any lease incentives received are recognised over the life of the lease.

2. Department of Health Allocation

The Department of Health Vote 38 (E1) allocation to the Pre-Hospital Emergency Care Council as shown in the financial statements consist of:

	2022	2021
	€	€
Grants for current expenditure	2,431,300	2,365,700
	2,431,300	2,365,700

3. Own Resources

	2022	2,021
	€	€
Professional Registration Fee Income	65,645	62,878
	65,645	62,878

4. Other Revenue

	2022	2,021
	€	€
Transport Medicine/Retrieval Programme (Temple St Children's Hospital) *	-	24,034
Accreditation and Examination Fees	117,796	101,338
Certificate Income	208,090	134,490
Superannuation Contributions	34,877	42,854
Clinical Publications	33,439	28,950
	394,203	331,667

*Funding received from the HSE for the Transport Medicine/Retrieval Programme is allocated to the Temple St Children's Hospital

5. Programme Expenditure

	2022	2021
	€	€
Invoices		
Transport Medicine/Retrieval Programme	-	14,512
Education & Standards	92,255	94,675
Digital Portal Support Initiative	12,823	10,558
Clinical Programme	135,304	65,924
Clinical Support Publications Project	113,594	90,077
Field Guide App Project	7,020	-
Quality & Standards	-	-
Continuing Professional Competency Development	109,588	112,564
Research	51,255	11,960
Total Invoices	521,839	400,269
Total Programme Expenditure	521,839	400,269

6. Administration, Operations and Promotion

	2022	2021
	€	€
	Note	
Remuneration and other pay costs	6(a)	1,423,999
Rent, rates, service charges and insurance		187,727
Depreciation		13,406
Repairs, maintenance and leasing charges		21,953
Electricity and utilities		6,488
Communications and IT		183,084
Office expenses		80,956
Consultancy and other professional fees		206,059
Audit Fee		36,448
Examinations and related expenses		166,966
Recruitment and media		19,188
Register Expenses		25,558
Council and Committees		67,048
		2,438,881
		2,352,227

6. (a) Remuneration and Other Pay Costs

	2022	2021
	€	€
Staff Gross Wages	1,130,832	1,123,939
Staff Secondment Costs	-	8,853
Staff Secondment (Recharge)	-	(24,254)
Pension Costs	142,802	104,997
Superannuation Benefit	-	77,335
Employer's contribution to social welfare	109,315	102,574
Staff training and development	14,540	17,820
Other Staff costs	3,662	6,962
Staff Hospitality/Honorarium	68	1,090
Staff travel and subsistence costs	22,725	20,867
Council members' travel and subsistence costs	55	110
	1,423,999	1,440,293

7. Remuneration

7. (a) Directors Remuneration

	2022	2021
Director	107,265	96,843
	107,265	96,843

The Director has not received pension benefits other than the standard entitlements under the Local Government Superannuation Schemes and/or Single Service Pension Scheme. No bonus is ever paid to the Director or any other staff member.

7. (b) Key Management Personnel Salary & Benefits

	2022	2021
Salaries and Short Term Benefits as follows;		
Salary	460,283	470,685
Allowances	-	2,871
	460,283	473,557
Pension Contributions	19,139	21,185
Employers Contribution to Social Welfare (PRSI)	39,017	36,322
	518,439	531,064

Key Management Personnel include the Director, his Deputy and Programme Officers.

7. (c) Aggregate Employees Salary and Benefits

	2022	2021
Salaries and Short Term Benefits	1,130,832	1,123,939
Post Employment Benefits (Pension)	142,802	104,997
Post Employment Benefits (SCSB)	-	77,335
Employers Contribution to Social Welfare (PRSI)	109,315	102,574
	1,382,949	1,408,845

WTE number of employees

19	20
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Aggregate Employees is comprised of all staff including the Director, Key Management Personnel and all other employees.

7. (d) Employee Short-Term Benefits Breakdown

	2022	2021
Number of employees and salary range;		
€ 60,000 - 69,999	1	0
€ 70,000 - 79,999	0	2
€ 80,000 - 90,000	4	2
€ 90,000 - 100,000	0	
€ 100,000 - 120,000	1	1

For the purposes of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, overtime, allowances and other payments made on behalf of the employee but exclude employer's PRSI.

8. Property, Plant and Equipment

	ICT Equipment	Other Equipment	Totals
Cost			
At 1 January	88,997	140,844	229,841
Additions	10,724	-	10,724
Disposals	(7,062)		(7,062)
At 31 December	92,659	140,844	233,503
Depreciation			
At 1 January	77,792	138,042	215,834
Charge for the year	12,293	1,113	13,406
Disposals	(7,062)		(7,062)
At 31 December	83,023	139,155	222,178
Net Book Value			
At 1 January	11,204	2,802	14,007
Net movement for the year	(1,569)	(1,113)	(2,682)
At 31 December	9,635	1,689	11,325

9. Capital Account

	2022 €	2021 €
Opening Balance 1st January	14,008	48,039
Transfer from Income and Expenditure Account		
Funding of Asset Additions	10,724	7,486
Amortised in line with depreciation	(13,406)	(41,517)
Closing Balance at 31st December	11,326	14,008
Retained Revenue Reserves b/f	17,661	(24,119)
Surplus/Deficit for the year	(66,890)	41,780
Closing Balance at 31st December	(49,229)	17,661

10. Payables

Amounts falling due within one year

	2022	2021
	€	€
Creditors Control Account	(62)	3,779
Accruals	140,066	94,522
Visa	126	1,831
Withholding Tax	13,529	3,108
PAYE/PRSI	34,936	32,931
Additional Superannuation Contributions (ASC)	(419)	162
Deferred lease incentive	5,269	5,269
	<u>193,445</u>	<u>141,602</u>

Amounts falling due after one year

	2022	2021
	€	€
Deferred lease incentive	17,090	22,361
	<u>17,090</u>	<u>22,361</u>

11. Receivables

Receivables

	2022	2021
	€	€
Debtors Control Account	2,260	10,380
Tax Saver Staff Transport	-	-
Bike to Work (BTW)	125	(250)
Prepayments	111,638	84,151
	<u>114,023</u>	<u>94,281</u>

12. Retirement Benefit Costs

By direction of the Minister for Health, no provision has been made in respect of benefits payable under the Local Government Superannuation Schemes as the liability is underwritten by the Minister for Health. Contributions from employees who are members of the scheme are credited to the income and expenditure account when received. Pension payments under the scheme are charged to the income and expenditure account when paid. The pension levy is paid to the Department of Health.

The Council also operate the Single Public Services Pension Scheme ("Single Scheme"), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Clarification is awaited on the liability associated with the single service Pension Scheme and payments to DPER

13. Lease Commitments

At the 31st of December 2022, the Pre-Hospital Emergency Care Council had the following future minimum lease payments under non-cancellable operating leases for each of the following periods:

	2022	2021
	€	€
Payable within one year	159,900	126,456
Payable within 2 to 5 years *	541,908	505,825
Payable over 5 year *	-	49,760
	701,808	682,042

Note *: There is a rent review following completion of 5 years of the lease and therefore may alter the amount payable in accordance with agreement made during review.

14. Reconciliation of cash and cash equivalents and net debt

	Opening balance	Cash flows	Closing balance
Cash at bank and in hand	87,342	(40,057)	47,285
Overdrafts (Visa)	(1,831)	1,705	(126)
Net funds	85,511	- 38,352	47,159

15. Events After the Reporting Date

There were no events after the reporting date that would require adjustment to or disclosure in the financial statements.

16. Related Party Transactions

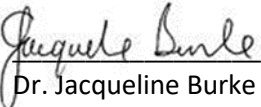
The Pre-Hospital Emergency Care Council complies with the Code of Practice for the Governance of State Bodies 2016 issued by the Department of Public Expenditure and Reform in relation to the disclosure of interests by the Council and members/staff of PHECC. Formal procedures exist to ensure adherence with the requirements of the Code.

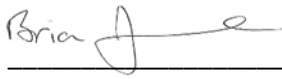
17. Contingent Liability

In 2021 a query was raised in relation to payments to PHECC's panel of external assessors between 2018 and 2022, inclusive. A formal review was carried out in 2022 and early 2023 to determine if there is any tax liability in relation to those years. We believe that this issue may give rise to additional liabilities, but at this stage an estimate of potential liabilities is not available. Accordingly, no provision is being made in these financial statements.

18. Approval of Financial Statements

The Financial Statements were approved by the Council on 23 March 2023


Dr. Jacqueline Burke
Council Chairperson


Mr. Brian Dunne
FRACC Chairperson


Mr. Richard Lodge
Director

Date: 23 March 2023