

To the Minister for Community, Rural and Gaeltacht Affairs.

In accordance with Section 8(2) of the Second Schedule of the Official Languages Act 2003 I herewith present to you the Financial Statements of Oifig Choimisinéir na dTeangacha Oifigiúla for the period 23 February 2004 to 31 December 2004, and the report of the Comptroller and Auditor General on the accounts.

I confirm that Oifig Choimisinéir na dTeangacha Oifigiúla complies with the procurement procedures as set out in Paragraph 4 of the Code of Practice for the Governance of State Bodies. I also confirm that this office carries out appropriate procedures for asset disposals and access to assets by third parties, and complies with Government policy with as regards to my pay and that of all other employees.

I wish to confirm that Oifig Choimisinéir na dTeangacha Oifigiúla adheres to the Guidelines for the Appraisal and Management of Capital Expenditure Proposals, and that it complies with all obligations under the tax laws.

Seán Ó Cuirreáin
An Coimisinéir Teanga
September 2005.

Oifig Choimisinéir na dTeangacha Oifigiúla

FINANCIAL STATEMENTS

for the period

23 February 2004 to 31 December 2004

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OIFIG CHOIMISINÉIR NA dTEANGACHA OIFIGIÚLA

Report of the Comptroller and Auditor General for presentation to the Houses of the Oireachtas

I have audited the financial statements on pages 6 to 9 under the Official Languages Act 2003.

Respective Responsibilities of the Commissioner and the Comptroller and Auditor General

The accounting responsibilities of the Commissioner are set out on page 5. It is my responsibility, based on my audit, to form an independent opinion on the financial statements presented to me and to report on them.

I review whether the statement on the system of internal financial control on page 6 reflects the Commissioner's compliance with applicable guidance on corporate governance and report any material instance where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements.

Basis of Audit Opinion

In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with auditing standards issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Commission's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion, proper books of account have been kept by Oifig Choimisinéir na dTeangacha Oifigiúla and the financial statements, which are in agreement with them, give a true and fair view of the state of affairs of Oifig Choimisinéir na dTeangacha Oifigiúla at 31 December 2004 and of its income and expenditure for the period then ended.

John Purcell
Comptroller and Auditor General

30 August 2005

Oifig Choimisinéir na dTeangacha Oifigiúla

Statement on the System of Internal Control

Responsibility for the System of Internal Financial Control.

Oifig Choimisinéir na dTeangacha Oifigiúla is a small office in one unit. There is a total staff of 6, including An Coimisinéir Teanga, an Office Manager and four officials. The responsibility for ensuring that an effective system of Internal Controls is maintained and operated falls to myself, as An Coimisinéir Teanga.

The system can 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 would be detected in a timely period.

The staff of this office and I have taken steps to ensure that there is a effective system in place, by implementing a system of internal control based on information being supplied to management, administrative procedures including segregation of duties, and a system of delegation and responsibility. This includes :

- annual and quarterly estimates which lay down the supply which is needed for the coming period.
- Regular reporting to the Department of Community, Rural & Gaeltacht Affairs, which includes reports on expenditure to date when a drawdown to our current account in the bank is required. Comparisons are made at this time between estimated and actual expenditure.

Internal Audit services will be provided on a contract basis by a firm of accountants. No internal audit took place during 2004, as this was the commencement period, but the Department of Community, Rural and Gaeltacht internal audit section advised us as to the implementation of an accounts system. The office is currently implementing a new accounting system, as advised by the Department of Community, Rural and Gaeltacht Affairs. This office is also putting in place an Audit Committee, consisting of the Office Manager and two external members.

I confirm that I reviewed the office's system of internal financial control during the year 2004.

Seán Ó Cuirreáin
An Coimisinéir Teanga

Oifig Choimisinéir na dTeangacha Oifigiúla

Ráiteas ar Chúraimí an Choimisinéara Teanga

Oifig Choimisinéir na dTeangacha Oifigiúla was established under the Official Languages Act 2003.

Under paragraph 8 (1) of the second schedule of the Official Languages Act 2003, An Coimisinéir Teanga is obliged to keep, in such form as may be approved of by the Minister for Community, Rural and Gaeltacht Affairs , all proper and usual accounts of all moneys received or expended by him or her and all such special accounts (if any) as the Minister may direct.

In preparing those financial statements An Coimisinéir Teanga is required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to do so
- Disclose and explain any material departures from applicable accounting standards.

An Coimisinéir Teanga is responsible for keeping of proper books of account which disclose with reasonable accuracy the financial position of the Office. An Coimisinéir Teanga is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Seán Ó Cuirreáin
An Coimisinéir Teanga

Dáta/date

Oifig Choimisinéir na dTeangacha Oifigiúla

Statement on Accounting Policies

1. Accounting Period

Oifig Choimisinéir na dTeangacha Oifigiúla was established under the Official Languages Act 2003 and An Coimisinéir Teanga was appointed by the President on 23 February 2004. These accounts cover the period from 23 February 2004, the date of the establishment of the office, to 31 December 2004.

2. Basis of Accounting

These financial statements are prepared on an accruals basis, except as stated below, and in accordance with generally accepted accounting principles under the historical cost convention. Financial Reporting Standards as recommended by the recognised accountancy bodies are adopted, as they become operative.

3. Oireachtas Grant

These are accounted for on a cash receipts basis.

Oireachtas Grants comprise funds provided to Oifig Choimisinéir na dTeangacha Oifigiúla through the Vote of the Department of Community, Rural and Gaeltacht Affairs as follows

- a grant from which An Coimisinéir Teanga discharges any liabilities, and
- through the direct payment by the Department of certain salary and administrative costs.

4. Pensions

The Act provides for the establishment of a superannuation scheme for An Coimisinéir Teanga. Pending finalisation of the scheme contributions in line with the model civil service superannuation scheme are being made.

Oifig Choimisinéir na dTeangacha Oifigiúla's staff are civil servants who are members of the civil service superannuation scheme which is separately administered. Pension contributions from staff are retained by the Department and paid to the Exchequer.

5. Fixed Assets and Depreciation

Fixed assets are stated at their historical cost less accumulated depreciation. Depreciation is calculated on the straight line basis, at the following rates :-

Furniture, Fixtures and Fitting	10%
Computers and Office Equipment	20%

5. Capital Account

The Capital Account represents the unamortised amount of income used to purchase fixed assets.

Oifig Choimisinéir na dTeangacha Oifigiúla

Income and Expenditure Account for the period ended 31 December 2004

	Note	2004 €
Income		
Oireachtas Grant	1	517,609
Transfer to Capital Account	4	<u>(150,728)</u>
		366,881
Expenditure		
Salaries and Allowances		212,654
Travel and Removal Expenses		42,356
Accommodation Costs	2	13,599
Depreciation	3	24,815
Stationery		5,864
Postage & Phone		7,626
Light and Heat and Rent		5,884
Legal and Professional		11,545
Audit		2,200
Advertising		28,160
Miscellaneous		<u>4,968</u>
		359,671
Surplus for the period and at 31 December 2004		<u>7,210</u>

There are no recognised gains or losses other than those dealt with in the Income and Expenditure Account

The Statement of Accounting Policies and note 1- 4 form part of these Financial Statements

An Coimisinéir Teanga:

Date:

Oifig Choimisinéir na dTeangacha Oifigiúla

Balance Sheet as at 31 December 2004

	Note	2004 €
FIXED ASSETS		
Tangible Assets	3	150,728
CURRENT ASSETS		
Bank		11,086
Prepayments		<u>2,526</u>
		13,612
CURRENT LIABILITIES		
Accruals		6,402
Net Current Assets		7,210
TOTAL ASSETS		<u>157,938</u>
Represented by:		
Capital Account	4	150,728
Income and Expenditure Account		<u>7,210</u>
		<u>157,938</u>

The Statement of Accounting Policies and Notes 1 - 4 form part of these Financial Statements

An Coimisinéir Teanga:

Date:

Oifig Choimisinéir na dTeangacha Oifigiúla

Notes to the Financial Statements.

1. Oireachtas Grant

The Department of Community, Rural and Gaeltacht Affairs made the following funds available to An Coimisinéir Teanga in the period

	€
Grant to Oifig Choimisinéir na dTeangacha Oifigiúla	158,000
Payments made on behalf of An Coimisinéir Teanga (subheads A1, A2 and D)	<u>359,609</u>
	517,609

2. Accommodation Costs

The Department of Community, Rural and Gaeltacht Affairs provided temporary office accommodation free of charge (until 26 November 2004) while a new permanent office was being fitted out.

3. Fixed Assets

Fixed Assets	Furniture, Fixtures and Fittings €	Computer and Office Equipment €	Total €
Cost			
At 23 February 2004	0	0	0
Additions in Year	<u>102,933</u>	<u>72,610</u>	<u>175,543</u>
At 31st December 2004	102,933	72,610	175,543
Depreciation			
Charge in year	<u>10,293</u>	<u>14,522</u>	<u>24,815</u>
	<u>10,293</u>	14,522	24,815
Net Book Value 31 December 2004	92,640	58,088	150,728

4. Capital Account

	2004
	€
Transfer from Income and Expenditure Account	
Funds applied for the purchase of Fixed Assets	175,543
Amortisation in line with asset depreciation	<u>(24,815)</u>
Balance at 31 December	150,728