

**Office of the Director of Authorised Intervention, Tuam**

**Date of Establishment**

**20 March 2023**

**Financial Statements**

**for the financial period ended 31 December 2023**

# Office of the Director of Authorised Intervention, Tuam

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## **Office of the Director of Authorised Intervention, Tuam DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Daniel Mac Sweeney
<b>Business Address</b>	Customs House Flood Street Galway
<b>Auditors</b>	Comptroller and Auditor General 3A Mayor Street Upper Dublin 1 D01 PF72
<b>Bankers</b>	Bank of Ireland Mainguard Street Galway
<b>Accountants</b>	Owen McDonough & Associates Limited Pro-Cathedral House Lower Abbeygate Street Galway

# Office of the Director of Authorised Intervention, Tuam

## GOVERNANCE STATEMENT AND DIRECTOR'S REPORT

for the financial period ended 31 December 2023

### Governance

In October 2022 the Government directed the establishment of an independent Office under the Institutional Burials Act 2022 ("the 2022 Act") to undertake an intervention at the site of the former Mother and Baby Institution in Tuam, County Galway. In March 2023 the Minister for Children, Equality, Disability, Integration and Youth established the Office of the Director of Authorised Intervention Tuam ('the Office of the Director') by Institutional Burials Act 2022 (Establishment of Office of the Director of Authorised Intervention, Tuam) Order 2023 (S.I. No. 87/2023) in accordance with Section 9(1) of the 2022 Act"). The Office was established for a period of 30 months; a period which can be extended.

The Director has been appointed by the Minister to perform functions as assigned under the Government Order (S.I. No. 518/2022). The Office of the Director of Authorised Intervention, Tuam is a public body, which is under the management and control of the Director. Under the 2022 Act, the Director is accountable to the Public Accounts Committee and other Oireachtas committees.

### Purpose and Responsibilities

The Government Order (S.I. No. 518/2022) directed the Minister to establish an Office of the Director of Authorised Intervention, Tuam by order to perform the functions set out in section 10(a)-(k) and additional functions set out in in 10(l)ii of the 2022 Act.

Accordingly, the functions of the Director of Authorised Intervention, Tuam are as follows:

- manage and control generally the staff, administration and business of the Office
- identify and engage the expertise required to assist him or her in performing his or her functions
- obtain any necessary consents for the carrying out of works
- arrange for the forensic excavation and recovery of human remains buried in a manifestly inappropriate manner on principal burial land;
- arrange for the post-recovery analysis of human remains after forensic excavation and recovery of those remains;
- arrange for the carrying out of remedial works to the land on completion of the recovery of human remains from the land;
- undertake an Identification Programme;
- make final arrangements for human remains recovered from principal burial land;
- provide regular updates to relatives of the deceased, other stakeholders and the public;
- consult with an Advisory Board at regular intervals.

In preparing these Financial Statements, the Director 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 presume that it will continue in operation, and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements.

ODAIT is responsible for keeping adequate accounting records, which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the Financial Statements comply with The Institutional Burials Act 2022.

ODAIT is responsible for approving the annual plan and budget with oversight from DCEDIY in line with DPENDPR requirements. ODAIT is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Director considers that the Financial Statements of the ODAIT give a true and fair view of the financial performance and the financial position of ODAIT at 31<sup>st</sup> December 2023.

# Office of the Director of Authorised Intervention, Tuam

## GOVERNANCE STATEMENT AND DIRECTOR'S REPORT

for the financial period ended 31 December 2023

### Office Structure

Mr. Daniel MacSweeney was appointed in May 2023 by the Minister of Children, Equality, Disability, Integration and Youth, as the Director of the Office of the Director of Authorised Intervention, Tuam. Mr. MacSweeney's appointment followed an open recruitment process conducted by the Public Appointments Service. The Office is funded under subhead C08 of the Vote for Children, Equality, Disability, Integration and Youth.

### Key Personnel Changes

There were no key personnel changes in the year. Staff were appointed for the first time in the year, given that the office was established in the year. Staff appointed in the year did not change.

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

The Director is responsible for ensuring that ODAIT 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:

### Employee Short-Term Benefits

Range of total employee benefits		Number of employees
From	To	2023
€60,000	- €69,999	1
€70,000	- €79,999	
€80,000	- €89,999	
€90,000	- €99,999	
€100,000	- €109,999	
€110,000	- €119,999	
€120,000	- €129,999	
€130,000	- €139,999	1
€140,000	- €149,999	
€150,000	- €159,999	

Note: 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.

### Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.

	2023
	€
Legal services	4,381
Professional planning services	-
Other – health and safety services, procurement services	78,179
Other – organisational review	20,910
Total consultancy costs	103,470
Consultancy costs capitalised	-
Consultancy costs charged to the Income and Expenditure and retained revenue reserves	103,470
Total	103,470

### Legal Costs and Settlements

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to legal costs, settlements and conciliation and arbitration proceedings relating to contracts with third parties. This does

# Office of the Director of Authorised Intervention, Tuam GOVERNANCE STATEMENT AND DIRECTOR'S REPORT

for the financial period ended 31 December 2023

not include expenditure incurred in relation to general legal advice received by the Office, which is disclosed in consultancy costs above.

	2023
	€
Legal fees in relation to legal proceedings	-
Total	<u>-</u>

The Office did not incur expenditure in the reporting period in relation to settlements and conciliation and arbitration proceedings relating to contracts with third parties.

## Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2023
	€
<b>Domestic</b>	
Employees	3,529
<b>International</b>	
Employees	222
Total	<u>3,751</u>

## Hospitality Expenditure

The Statement of Income and Expenditure and Retained Revenue Reserves includes the following hospitality expenditure:

	2023
	€
Staff hospitality	-
Total	<u>-</u>

No client hospitality related expenditure was incurred in 2023.

## Statement of Compliance

The Office of the Director of Authorised Intervention, Tuam is a public body. The legislation provides that a Director is a corporation sole and shall perform functions conferred to him/her under the Institutional Burials Act for a fixed period of time. The Director is responsible to the Minister for the performance of his functions under the 2022 Act.

In line with the Oversight Agreement between the Office of the Director of Authorised Intervention, Tuam and the Department for Children, Equality, Disability, Integration and Youth, the Office has complied with the requirements of the Code of Practice for the Governance of State Bodies, as published by the Department of Public Expenditure and Reform in August 2016, with the following exceptions:

Provisions in relation to role of the Advisory Board, role of the Chairperson and role of Board members (using meanings ascribed in the Code of Practice): The Advisory Board established under the 2022 Act to provide guidance and advice to the Director does not have governance oversight of ODAIT. The compliance with the Code has been adapted to reflect the fact that there is no governance board and that ODAIT has been established to carry out specific functions under the 2022 Act for a fixed period of time. For this reason, the Director undertakes the collective role of a Board. In addition to performing his duties as a Board, the Director also performs executive functions.

*Daniel MacSweeney*

Daniel MacSweeney  
Director

Date: 20 December 2024

# Office of the Director of Authorised Intervention, Tuam

## STATEMENT ON INTERNAL CONTROL

for the financial period ended 31 December 2023

### Responsibility for System of Internal Control

As Director, I acknowledge my responsibility for ensuring that an effective system of internal control is maintained and operated by the ODAIT.

This responsibility is exercised in the context of the resources available to me and my other obligations as Director. Also, any system of internal control can provide only 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 manner. Maintaining the system of internal controls is a continuous process and the system and its effectiveness are kept under ongoing review.

DCEDIY as parent Department engages with ODAIT and monitors the Office's compliance with the Code of Practice and statutory requirements including internal control.

### Shared Services

Upon establishment of the ODAIT in May 2023, an arrangement was put in place whereby transactional processing of payroll for ODAIT staff was carried out by the Department of Children, Equality, Disability, Integration and Youth through the National Shared Services Office. This arrangement will remain in place for 2024 as our capacity grows and will continue to do so.

In addition, in light of the time-bound nature of the Office, a special arrangement was put in place regarding payment of suppliers of the agency through the Department's Finance Unit and the Department will provide necessary oversight on financial reporting and risk management and undertake audit of the Office of the Director's activities as part of its internal audit functions.

Furthermore, as provided for under the 2022 Act, the Accounts of the Office are kept in such a form as approved by the Minister for Children, Equality, Disability, Integration and Youth (DCEDIY), with the consent of the Minister for Public Expenditure and Reform. DCEDIY Finance Unit through MHBUI provide ODAIT with expenditure reports detailing recorded transactions which are reconciled against ODAIT's financial records.

### Financial Control Environment

I confirm that a control environment containing the following elements are in place or in development as the Agency establishes itself.

- Financial responsibilities have been assigned at management level with corresponding accountability mirroring the DCEDIY accountability structure.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- Formal procedures have been established for reporting significant control failures and ensuring appropriate corrective action.
- Working relationships between ODAIT and DCEDIY have been established to appropriately advise me in discharging my responsibilities for the internal financial control system. Segregation of duties has strengthened the consistency of robust financial control systems.
- Procedures for all key financial control processes have been documented and are being reviewed and updated as the Agency develops.

### Administrative Controls and Management Reporting

I confirm that a framework of administrative procedures and management reporting is in place, including segregation of duties and a system of delegation and accountability. This includes the following elements:

- There is an appropriate budgeting system with an annual budget, which is kept under review by senior management having revised the Agency's allocation throughout 2023.
- A risk management system operates within the ODAIT.
- There are systems aimed at ensuring the security of the ICT systems under the remit of OGCI.
- The ODAIT ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines.

# Office of the Director of Authorised Intervention, Tuam

## STATEMENT ON INTERNAL CONTROL

for the financial period ended 31 December 2023

### Internal Audit

The ODAIT has instituted an initial internal audit function with oversight by DCEDIY, which operates in accordance with best practice and approved by me. Audit function work is informed by analysis of the financial risks to which the ODAIT is exposed and its annual internal audit plans, are based on this analysis. These plans will aim to cover the key controls on a rolling basis over a reasonable period. As the Agency develops, the internal audit function will develop in parallel.

### Risk and Control Framework

The ODAIT has implemented an initial risk management system with oversight by DCEDIY 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 will identify the key risks facing the ODAIT. These will then be evaluated and graded according to their significance. The register will be reviewed and updated accordingly as the Agency develops.

The outcome of these reviews will be 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. The responsibility for operation of controls is assigned to specific staff.

### Ongoing Monitoring and Review

As the Agency is in existence for less than a year with a small number of staff and a low number of financial transactions in 2023, the formal review of procedures is taking place in 2024. The Agency is establishing appropriate monitoring and control processes, and control deficiencies are communicated to those responsible for taking corrective action and to management, where relevant, in a timely way. I confirm that we have begun the process of recording all key risks. Related controls have been identified, along with processes to monitor the operation of those key controls and report any identified deficiencies.

### Procurement

The ODAIT has procedures in place to ensure compliance with current procurement rules and guidelines as set out by the Office of Government Procurement. We have engaged the professional services of a procurement consultant to mitigate any possible risk associated with larger procurement contracts while at the same time building procurement capacity within the Agency overtime.

### Review of Effectiveness

I confirm that the ODAIT has procedures that are overseen by DCEDIY to monitor the effectiveness of its risk management and control procedures. ODAIT's monitoring and review of the effectiveness of the system of internal control will be informed by the work of internal and external auditors (to be appointed) and the senior management within ODAIT responsible for the development and maintenance of the internal control framework.

I confirm that ODAIT conducted reviews of the effectiveness of the Agency's internal controls during their development in 2023. Control review and management of risk is a continuous process for the Agency as it develops. This Statement on Internal Control has been reviewed by DCEDIY to ensure it accurately reflects the control system in operation during the reporting period.

### Internal Financial Control Issues

No weaknesses in internal controls were identified in relation to 2023 that require disclosure in the financial statements.



Daniel MacSweeney

Director

Date: 20 December 2024



**Office of the Director of Authorised Intervention, Tuam**  
**INCOME AND EXPENDITURE ACCOUNT & RETAINED REVENUE RESERVE**  
for the financial period ended 31 December 2023

	Notes	Dec 23 €
<b>Income</b>	<b>2</b>	<b>197,884</b>
<b>Expenditure</b>		
Wages and salaries	3	142,273
Project consultancy services		78,179
Consultancy fees		20,910
Audit fees		5,500
Other administration expenses		20,008
		<hr/>
		(266,870)
		<hr/>
<b>Deficit for the financial period</b>		<b>(68,986)</b>
		<hr/> <hr/>

Approved by the director on 20 December 2024:

*Daniel MacSweeney*  


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**Daniel Mac Sweeney**  
Director

Office of the Director of Authorised Intervention, Tuam  
**STATEMENT OF FINANCIAL POSITION**

as at 31 December 2023

	Notes	Dec 23 €
<b>Current Assets</b>		
Receivables	4	0
<b>Payables: amounts falling due within one year</b>	5	(68,986)
<b>Total Assets less Current Liabilities</b>		<u>(68,986)</u>
<b>Net Liabilities</b>		<u>(68,986)</u>
<b>Represented by</b>		
Retained revenue reserve		(68,986)
		<u>(68,986)</u>

Approved by the director on 20 December  
2024:

  
\_\_\_\_\_  
Daniel Mac Sweeney  
Director

# Office of the Director of Authorised Intervention, Tuam

## NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 December 2023

### 1. Summary of Significant Accounting Policies

The Office of the Director of Authorised Intervention, Tuam was established on 20 March 2023 by the Minister for Children, Equality, Disability, Integration and Youth, Roderic O’Gorman, to oversee the excavation and recovery of children’s remains at the site of the former Mother and Baby Institution in Tuam, Co. Galway.

The financial statements have been presented in Euro (€).

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements of the Office of the Director of Authorised Intervention, Tuam.

#### Statement of compliance

The financial statements of the Office of the Director of Authorised Intervention, Tuam for the financial period ended 31 December 2023 have been prepared on the going concern basis and in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (FRS 102), except for Oireachtas Grant income, which is recognised on a cash basis, as detailed in the following accounting policies.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial statements are in the form approved by the Minister for Children, Equality, Disability, Integration and Youth with the concurrence of the Minister for Public Expenditure and Reform. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” issued by the Financial Reporting Council.

#### Oireachtas Grants

Income recognised in the Financial Statements under Grants represents funding provided to the Office of the Director of Authorised Intervention, Tuam through the Vote of the Department of Children, Equality, Disability, Integration and Youth, sub-head C08 (Vote 40).

The Department administers the payment of salaries and other expenses and the amount recognised as income represents the recourse to the Vote to fund payments made during the period.

The Office of the Director of Authorised Intervention, Tuam is funded up to the approved level of allocation or expenditure, whichever is the lesser.

#### Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. In line with circular 22 2023 issued by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 22 of 2023, individual assets purchased have not been capitalised where the cost was less than €10,000. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 20% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

#### Trade and other payables

Trade and other payables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

## Office of the Director of Authorised Intervention, Tuam

# NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 December 2023

### Employee benefits

The pension entitlements of the employees of the Office of the Director of Authorised Intervention, Tuam are covered by:

- i. A defined benefit scheme, which is unfunded and is administered by the Department of Public Expenditure and Reform, or
- ii. The Single Public Service Pension Scheme, which commenced with effect from 1 January 2013. All new members of staff joining the organisation on or after that date are members of this scheme.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

### Period of financial statements

The financial statements are for the 9 months 12 days period ended 31 December 2023.

Date body was established:  
20 March 2023

	Dec 23
	€
<b>2. Oireachtas Grants</b>	
Department of Children, Equality, Disability, Integration and Youth (non-capital)	<b>197,884</b>
	<hr/>
	<b>197,884</b>
	<hr/> <hr/>

The Office of the Director of Authorised Intervention, Tuam is funded from the Vote of the Department of Children, Equality, Disability, Integration and Youth, sub-head C08 (Vote 40)

## Office of the Director of Authorised Intervention, Tuam

# NOTES TO THE FINANCIAL STATEMENTS

for the financial period ended 31 December 2023

### 3. Employees and remuneration

The staff costs comprise:	<b>Dec 23</b>
	<b>€</b>
Wages and salaries	<b>129,639</b>
Social welfare costs	<b>12,634</b>
Recruitment costs	<b>0</b>
Agency costs	<b>0</b>
	<b>142,273</b>

Additional Superannuation Contribution (ASC) was deducted in line with statutory requirements. €2,859 of ASC has been deducted in 2023 and retained by the Department of Children, Equality, Disability, Integration and Youth.

#### Employee numbers

The average number of staff for 2023 was 1. The number of full-time equivalent staff at the year-end was 4. 3 staff are civil servants who are on secondment from the NSSO and the Department of Rural and Community Development.

#### Termination benefits

No termination benefits were paid during the period.

#### Remuneration of the director

The remuneration of the director in 2023, who was appointed in May 2023, is as follows:

	<b>Dec 23</b>
	<b>€</b>
Mr. Daniel Mac Sweeney	<b>79,915</b>
	<b>79,915</b>

The director did not receive any performance-related payments or any other benefit-in-kind during the period. Allowances of €8,465 are included in the remuneration total above. The director's pension entitlements do not extend beyond the standard entitlements in the Single Public Service Pension Scheme.

**Office of the Director of Authorised Intervention, Tuam**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial period ended 31 December 2023

<b>4. Receivables</b>	<b>Dec 23</b>
	<b>€</b>
Other debtors	<b>0</b>
	<b>=====</b>
<b>5. Payables</b>	<b>Dec 23</b>
<b>Amounts falling due within one year</b>	<b>€</b>
Trade creditors	<b>45,196</b>
Accruals	<b>23,791</b>
	<b>=====</b>
	<b>68,986</b>
	<b>=====</b>

**6. Related Party Transactions / Disclosure of Interests**

The ODAIT complies with the Code of Practice for the Governance of State Bodies issued by the Department of Public Expenditure and Reform in relation to the disclosure of interests by the director and staff of the ODAIT. Formal procedures exist to ensure adherence with the requirements of the Code.

There were no related party transactions reported in 2023.

Key management in the ODAIT consists of the director. Total remuneration for key management personnel in 2023 was €79,915.

**7. Events After the End of the Reporting Period**

There have been no significant events affecting the Office of the Director of Authorised Intervention, Tuam since the financial period-end.

**8. Approval of financial statements**

The financial statements were approved and authorised for issue by the director on 20 December 2024.



# Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

## Report for presentation to the Houses of the Oireachtas

### Office of the Director of Authorised Intervention, Tuam

#### Opinion on the financial statements

I have audited the financial statements of the Office of the Director of Authorised Intervention, Tuam for the period ended 31 December 2023 as required under the provisions of section 22 of the Institutional Burials Act 2022. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of financial position, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Office of the Director of Authorised Intervention, Tuam at 31 December 2023 and of its income and expenditure for the period ended 31 December 2023 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

#### *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 Office of the Director of Authorised Intervention, Tuam 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 Office of the Director of Authorised Intervention, Tuam has presented certain other information together with the financial statements. This comprises the governance statement and Director's 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.

**Seamus McCarthy**  
Comptroller and Auditor General

23 December 2024

## Appendix to the report

### Responsibilities of the Director

As detailed in the governance statement and Director's report, the Director is responsible for

- the preparation of annual financial statements in the form prescribed under section 22 of the Institutional Burials Act 2022
- 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 he 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 22 of the Institutional Burials Act to audit the financial statements of the Office of the Director of Authorised Intervention, Tuam 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 ability of the Office of the Director of Authorised Intervention, Tuam 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 Office of the Director of Authorised Intervention, Tuam 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.