

2023 Annual Report

June 2024

Table of Contents

- 1. Chairperson’s Foreword..... 2
- 2. Chief Executive Introduction 4
- 3. Commission Members..... 6
- 4. Electoral Operations and Education..... 8
- 5. Electoral Integrity and Research 10
- 6. Governance 12
- 7. Financial Statements:
Draft Appropriation Account 2023 – Vote 23..... 14
- 8. Appendix 1:
Commission Members Fees, Travel and Subsistence 2023..... 27

1 Chairperson's Foreword

I was appointed as the Chairperson of the newly established An Coimisiún Toghcháin, Ireland's independent electoral commission, on its establishment in February 2023, and in that capacity I now present the Annual Report of 2023.

An Coimisiún has responsibility for a broad range of functions and powers to support democracy and the electoral process as are set out in the *Electoral Reform Act 2022*, including:

- the decision-making, oversight, secretariat and supporting services associated with explaining the subject matter of referendum proposals, the promotion of public awareness of referendums and encouragement of the electorate to vote at referendum polls;
- the conducting of reviews and making reports in relation to the constituencies for the election of members to the Dáil and the election of members to the European Parliament; and
- making reports for the Minister in relation to local electoral boundaries.

An Coimisiún is also tasked with several new roles to support the electoral process generally, including:

- preparing research programmes and conducting research on electoral policy and procedure, and providing advice, as required, to the Minister and Government;
- promoting public awareness of, and working to increase public participation in, the State's electoral and democratic processes through education and information programmes;
- overseeing the creation of a modernised electoral register, making recommendations and setting standards in relation to its maintenance and updating; and
- the preparation of ex-post reports on the administration of electoral events.

Certain other legislative functions set out in Parts



4 and 5 of the Act have not yet commenced. These include:

- responsibility for the regulation of online paid-for political advertising, ensuring transparency in respect of online political advertisements which have been purchased to run during the period of an election or referendum campaign;
- responsibility for the investigation and monitoring of online disinformation, online misinformation and manipulative or inauthentic behaviour online during election and referendum campaign periods, as well as functions to prevent manipulative or inauthentic behaviours online.

An Coimisiún had several objectives in its establishment year. Its first task was to conduct a review of Dáil and European constituency boundaries in the light of the increase in the population of the State and the framework set out in the Act. The report of that review containing the recommendations of An Coimisiún in relation to the alteration of the Dáil constituency boundaries was laid before the Houses of the Oireachtas in late August 2023. A report on

the constituencies for the European Parliament was published in November 2023. The new boundaries, and the recommendation for an increased number of Dáil members, proposed in these reports were accepted by the Oireachtas and will shape how our democracy operates in the coming years.

The Coimisiún information campaign for its first electoral event, the Family and Care referendums held in March 2024, began towards the end of 2023. A report in relation to the performance of this referendum function by An Coimisiún will be furnished to the Joint Oireachtas Committee in accordance with the Act by September 2024.

We also published a draft of a proposed research programme and held an associated public consultation between 10 November 2023 and 12 January 2024. During this time, the public and other interested parties were encouraged to share their views on the Draft Research Programme which was published in November 2023.

An Coimisiún has built capacity and capabilities in order to carry out each of its functions. This involved the recruitment of staff to support An Coimisiún in its work. We have established significant engagement with many national and international organisations and networks involved in similar functions.

I would like to express my gratitude to the members and staff of An Coimisiún and to all the colleagues across the various committees formed for their hard work, enthusiasm and dedication in 2023.

A handwritten signature in black ink, appearing to read 'Marie Baker', with a stylized flourish at the end.

Ms. Justice Marie Baker
Chairperson
An Coimisiún Toghcháin

2 Chief Executive Introduction

The long called for establishment of An Coimisiún Toghcháin represents an important milestone in the development and enhancement of democracy in Ireland and, in addition to the delivery of the many existing and new statutory electoral functions, we look forward to making a strong contribution to the debate on further electoral reform in this country.

As a new independent public body, the focus of the work of An Coimisiún Toghcháin during its first year was on the establishment of a successfully functioning and performing organisation, delivering on our legislative mandate provided for in the *Electoral Reform Act 2022*. Certain parts of the Act have yet to be commenced but work has already begun on those elements which are expected to come into operation in the near future.

2023 saw the successful completion of a number of tasks and activities related to our statutory functions:

- the publication of the Constituency Review Report for the Dáil and European Parliament;
- the publication of the draft Research Programme, including plans for the first National Election and Democracy Study, a longitudinal research programme on Ireland's democracy and electoral events;
- development of a programme for oversight of the electoral register.

As Registrar of Political Parties, I also registered 4 new political parties to contest Dáil, European Parliament and local elections.

In addition to the statutory work programme, we also managed a number of administrative and logistical challenges associated with the establishment of many new organisations:

- the recruitment and induction of 19 new staff (from a starting complement of 2);
- working from 4 separate buildings before



finally moving to new accommodation in Dublin Castle in December;

- the establishment of new purpose-built systems for financial controls, ICT, HR, Learning & Development, Governance and Communications;
- an induction programme for members of An Coimisiún Toghcháin;
- capacity and relationship building via conferences, training and participation in international networks and events.

To achieve our purpose “to safeguard and strengthen democracy in Ireland by building public understanding, participation and trust in the electoral system”, will require a high level of commitment from all of the staff in our developing organisation. However, I am confident that we will successfully build a high-performing independent public body dedicated to supporting and enhancing participation in electoral events, which will be recognised and valued as free, fair and impartial.

As a small organisation with a diverse breadth of responsibilities, we depend on a wide group of stakeholders to achieve our objectives. I want to

acknowledge the valuable support and advice given to An Coimisiún by the Departments of An Taoiseach, Housing, Local Government & Heritage, Foreign Affairs, Coimisiún na Meán, the National Cyber-Security Centre, local authorities and election returning officers and the many academics, other professionals and members of the public who were in touch with us during 2023.

I would also like to offer my thanks to the members of An Coimisiún Toghcháin for their patience, understanding and commitment as we were finding our feet during the early months following our establishment.

Finally, I want to extend my deep appreciation to the Senior Team and staff who embraced the many and varied challenges of a fledgling organisation with a gusto and determination which bodes well for the future. It has been a great privilege for me to lead this organisation in its first year.

A handwritten signature in black ink, appearing to read 'Art O'Leary', with a long, sweeping flourish extending to the right.

Art O'Leary
Chief Executive
An Coimisiún Toghcháin

3 Commission Members



Biographies of Commission Members

Ms. Justice Marie Baker: **Chairperson of An Coimisiún Toghcháin**

Appointed in 2019, Ms. Justice Baker was a judge of the Supreme Court until retirement in April 2024. She was nominated as Chair of An Coimisiún Toghcháin by the Chief Justice.

Called to the Bar in 1984 and the Inner Bar in 2004, Ms Justice Baker practiced in the Cork and Munster circuits and is an accredited mediator. She has previously served as a part-time Commissioner of the Law Reform Commission and a member of the advisory study group on pre-nuptial agreements. In 2014, Ms. Justice Baker was appointed a judge of the High Court, and served as a Judge in the Court of Appeal from June 2018.

Alex Attwood

From 1985-2017 Alex Attwood was an elected representative for the West Belfast constituency (first on the City Council and then the Northern Ireland Assembly) and was a Government

Minister from May 2010 to July 2013. He was involved in multiple negotiations following the 1998 Good Friday Agreement from issues of policing, criminal justice, human rights and legacy to programmes of government and the reform of state institutions. From 2017 – 2019 he worked as a governance and security expert in places in or emerging from conflict including Ukraine and Iraq (Nineveh, Basra and Anbar) in particular with political and civic leaders in areas liberated from Da'esh.

He is a member of the Safefood Advisory Board, an all-Ireland body addressing food risks, food poverty and obesity and of the UK Electoral Commission responsible for elections and the regulation of political parties including donations. He undertakes policing research on behalf of a member of the Northern Ireland Policing Board.

John Curran

On graduating with a Commerce Degree from University College Dublin John set up and ran a successful audio-visual business in Dublin. For most of the last 20 years John has been

an elected Public Representative. He was first elected to South Dublin County Council in 1999 and to Dáil Éireann in 2002.

John served on a number of Oireachtas committees including Public Accounts, Education and chaired the Social Protection Committee and the Committee on Housing and Homelessness. John also served as Minister of State with responsibility for the National Drugs Strategy and Community Affairs and he also served as Government Chief Whip. John is currently Chairman of Archways and Deputy Chair of South Dublin County Partnership.

Ger Deering

Ger Deering was appointed Ombudsman and Information Commissioner for Ireland by President Michael D. Higgins in January 2022. He was appointed Protected Disclosures Commissioner in January 2023. He is also Commissioner for Environmental Information, a member of the Standards in Public Office Commission and a member of the Commission for Public Service Appointments.

Ger has established and led a number of public bodies and has considerable experience in consumer and employment rights. He has previously held the posts of Financial Services and Pensions Ombudsman, Director of the National Employment Rights Authority (NERA), Director of the Workplace Relations Reform Programme and Taxi Regulator. He also has extensive experience working across local government, community development, the civil service and the private sector.

Professor Caroline Fennell

Caroline Fennell is Professor Emerita of Law at University College Cork. A former Commissioner on the Irish Human Rights and Equality Commission (IHREC), she was Chair of the European Network of National Human Rights Institutions (ENNHRI) (2020-2022). Professor Fennell was also Chair of the Independent Anti-Racism Committee (2020-2022), which delivered the National Action Plan Against Racism.

A former Chair of the Irish Research Council for the Humanities and Social Sciences (IRCHSS), and member of the Irish Research Council, Professor Fennell is a member of the Royal Irish Academy.

Professor Fennell has held many senior management roles within the University, including that of Dean, Head of College, and Senior Vice President Academic/Deputy President. A founder member of the Centre for Criminal Justice and Human Rights in UCC, her research focuses on constructions of fairness in criminal justice, and she has published numerous books and journal articles on the areas of the law of evidence, gender, criminal justice and terrorism. She was appointed Chair of Cuan (The Domestic, Sexual and Gender-Based Violence Agency) in 2024.

Peter Finnegan

Peter Finnegan is Clerk of the Dáil and Secretary General of the Houses of the Oireachtas Service. He is also a member of the Houses of the Oireachtas Commission and Standards in Public Office Commission.

Maura Quinn

An Institute of Directors, UK accredited Chartered Director with over 25 years' diverse CEO and board experience across a variety of sectors. Maura is an experienced Board and Board Committee Member, with significant regulatory experience. She is recognised for her leadership role in corporate governance and regulatory affairs. Former CEO of the Institute of Directors in Ireland (June 2022).

Commission Meetings and Attendance in 2023

The table below shows the number of meetings held by the Commission and attendance at meetings in 2023.

January – December 2023	
Members	Meetings
Ms. Justice Marie Baker (Chairperson)	19/20
Mr. Alex Attwood	20/20
Mr. John Curran	20/20
Mr. Ger Deering	20/20
Professor Caroline Fennell	19/20
Mr. Peter Finnegan	18/20
Ms. Maura Quinn	20/20

4 Electoral Operations and Education



Referendums

This unit is responsible for the preparation of impartial information about referendum proposals and make that information available to the public.

We prepare impartial statements containing a general explanation of the subject matter of the proposal for the referendum concerned and distribute those statements through an information booklet, television advertisements, radio, newspapers, social media and other forms of media to bring them to the attention of the public. We are committed to ensuring that all information we provide is accessible for those with a disability.

We also distribute the statement to each household in the country in the form of a booklet.

2023 Constituency Review

After every census there is a review of the composition and boundaries of the Dáil constituencies. Our Constitution provides

that there should be, on average, one TD to represent every 20,000-30,000 people.

An Coimisiún met 13 times between February and July 2023 in order to complete the 2023 Constituency Review.

Our electoral laws also set out further criteria for Constituency Reviews:

- that each constituency will be comprised of 3, 4 or 5 members;
- that the breaching of county boundaries should be avoided if possible;
- that each constituency must be composed of adjoining areas;
- that we must consider significant geographic, population density and physical features,
- and finally, that in carrying out this work, An Coimisiún should try to maintain as much continuity of electoral areas as possible.

An Coimisiún recommends that the next Dáil would see 174 TDs representing 43 Dáil Constituencies, up from the current 160 TDs in 39 Constituencies.

Oversight of the Electoral Register

An Coimisiún Toghcháin has an oversight role in relation to the Electoral Register. While Electoral Registers are managed and maintained by local authorities, An Coimisiún may commission or carry out research in relation to;

- the accuracy and completeness of electoral registers;
- the maintenance of electoral registers;
- the processes relating to the compilation, maintenance and functioning of the electoral registers.

An Coimisiún will publish and lay before each House of the Oireachtas, annually, a report setting out any research it has carried out and the Commission's assessment of the status and functioning of the electoral register and any recommendations An Coimisiún considers necessary to maintain and enhance the integrity of the electoral register and the registration process. During 2023 An Coimisiún visited nine local authorities, Dublin City Council, Wicklow, Dún Laoghaire/Rathdown, Kildare, Louth, Tipperary, Donegal, Cork County and Cork City to

engage with them on their work on the electoral register project.

Education and Voter Engagement

This unit has responsibility for education and voter engagement. An Education and Voter Engagement Strategy will be produced with the help of stakeholders and public consultation. This will address a wide variety of sectors including the formal education sector, adult/community education, groups experiencing barriers to electoral participation and the general public. The overall objective will be to increase engagement with the electoral system.

Registration of Political Parties

The Chief Executive of An Coimisiún Toghcháin is the Registrar of Political Parties. This unit supports the work of the Registrar. This involves accepting and reviewing applications for registrations for political parties and maintaining and amending where appropriate the current register of political parties. During 2023 four political parties submitted applications and were approved to join the Register of Political Parties.



5 Electoral Integrity and Research

Establishment Phase

There were two main areas of focus for the Electoral Integrity and Research Unit in this establishment year: making early progress in fulfilling An Coimisiún's research mandate and undertaking capacity and capability building in preparation for the commencement of Parts 4 and 5 of the *Electoral Reform Act 2022*.

The unit began the delivery of An Coimisiún's research function by preparing and publishing a draft of An Coimisiún's Research Programme for public consultation in November 2023. In this draft Programme An Coimisiún committed to immediately advancing the development of a National Election and Democracy Study (NEDS) for Ireland and establishing a Research Advisory Group (RAG). Both these priorities were advanced in 2023 through the establishment

of a NEDS Management Board and the commencement of the selection process for academic experts to participate on the RAG.

Work also began on preparations for the conducting of post electoral event reviews including researching potential models and international best practice.

In relation to Parts 4 & 5 of the *Electoral Reform Act 2022*, the unit engaged extensively with other electoral commissions and electoral management bodies, relevant experts and national and international bodies including through participating in the European Co-operation Network on Elections, attending international conferences and participating in training, notably the Counter Disinformation Practitioners Workshop in the Hybrid Centre of Excellence in Helsinki.





The specific areas of responsibilities of the Electoral Integrity and Research Unit are:

Protecting the fairness and integrity of elections and referendums

- monitor, investigate and combat the dissemination of disinformation and misinformation;
- monitor, investigate, identify and combat manipulative or inauthentic behaviour;
- monitor, investigate and identify trends in respect of disinformation, misinformation and manipulative or inauthentic behaviour.

This part of the *Electoral Reform Act 2022* (Part 5) has not yet been commenced.

The Regulation of Online Advertising During Election Periods

Responsible for ensuring that political advertising on social media and other digital platforms is fully transparent and clearly identified. This part of the *Electoral Reform Act 2022* (Part 4) has not yet been commenced.

Post Electoral Event Reviews

After each electoral event prepare and publish a report on the administration of the electoral event.

Advice

When requested by the Minister, advise and make recommendations to the Government or the Minister, in relation to any proposals for

legislative change, or any other policy matters concerning electoral policy or procedures.

Draft Research Programme

The *Electoral Reform Act 2022*, mandates An Coimisiún ‘to commission or conduct research on electoral policy and procedures including on matters relating to the discharge of its functions and may arising from that research, make such recommendations to the Minister and the Government as it considers appropriate.’ It provides that An Coimisiún shall:

- prepare, annually, programmes specifying: ‘the subjects in relation to which it proposes to conduct research... and the objectives of such research; the manner in which such research shall be carried out; and the estimated cost of such research.’
- consult with the Joint Oireachtas Committee, the Minister and any other person, as the Commission considers appropriate in preparing its research programmes;
- arrange for these research programmes to be laid before the Houses of the Oireachtas; and
- update on its research programme within six months of it being laid before the Houses and report on its research in its Annual Report.

In 2023, An Coimisiún prepared its first draft research programme and sought the views of the Oireachtas, the public and other interested parties on its research priorities. These are organised around thematic strands reflecting An Coimisiún’s functions under the *Electoral Reform Act 2022*. The consultation opened on 10 November 2023 and the submission deadline was 12 January 2024.

6 Governance

Freedom of Information Act 2014

Section 8 of the *Freedom of Information Act 2014* requires An Coimisiún Toghcháin to prepare and publish as much information as possible in an open and accessible manner on a routine basis outside of Freedom of Information (FOI), having regard to the principles of openness, transparency and accountability.

FOI Decisions and Types of Requests are outlined below:

FOI decisions 2023	
Granted	1
Refused	4
Withdrawn	1
Total	6
Types of Requests	
Journalist	3
Member of the Public	2
Oireachtas	1

Protected Disclosures

As a public body, An Coimisiún is required under section 22 of the *Protected Disclosures Act 2014* to publish an annual report in relation to the number of protected disclosures made to it in the preceding year, and the action taken in response to any such protected disclosures. No protected disclosures were made to An Coimisiún since our establishment on 9 February 2023 to 31 December 2023.

Official Languages (Amendment) Act, 2021

An Coimisiún Toghcháin is determined to fulfil its obligations under the *Official Languages Acts (2003 & 2021)*. A member of An Coimisiún’s Senior Management Team has been appointed to monitor performance and report on our

obligations under the Official Languages Acts and to ensure that An Coimisiún responds to all written communication in the official language through which it is received and issues all key publications in both Irish and English simultaneously.

The Irish language is a central part of An Coimisiún’s communications. During the course of the year, An Coimisiún provided Irish language translation of information material, website and publications. An Irish language spokesperson was provided throughout the year, who carried out a number of in-person interviews across Irish language TV and radio.

Audit and Risk Committee

The Audit and Risk Committee was established by An Coimisiún to provide independent assurance on the adequacy and effectiveness of the governance arrangements, including financial reporting, internal controls, risk management and value for money. Two meetings of the Audit and Risk Committee were held in 2023.

Overview of energy use

In accordance with Statutory Instrument 426 of 2014, all public sector bodies are required to report annually on their energy usage and any actions taken to reduce consumption. In 2023, the Commission was accommodated in temporary accommodation by the Office of Public Works.

Disability Act 2005

Under Part 5 of the *Disability Act 2005*, public sector bodies are required to report on their level of employment of people with disabilities. The results of a self-reporting staff census conducted in Q1 of 2024 for the calendar year 2023 showed that 20% of employees in An Coimisiún reported a disability using the definition of disability as defined in the *Disability Act 2005*.

Human Resources Operations

In November 2022, An Coimisiún launched its first phase of recruitment with 20 staff members joining in the first five months of 2023. This first phase of recruitment included Principal Officers to lead the key areas of Electoral Operations and Education, Electoral Integrity and Research and Corporate Services. They were joined by Assistant Principals, Higher Executive Officers, Administrative Officers and Research Interns appointed to specific teams in the newly formed An Coimisiún.

An Coimisiún applied to the Commission for Public Service Appointments (CPSA) for its own recruitment licence and was granted same in 2023.

An Coimisiún continues to utilise the HR & Payroll services in the National Shared Service Office (NSSO) through the Department of Housing Local Government and Heritage. We are working with the NSSO to be taken on-board in 2025.

Learning and Development

An Coimisiún is committed to promoting a culture of continuous learning with staff. In 2023, 30% of staff participated in academic learning through the Irish Management Institute & University College Cork, Institute of Public Administration & University College Dublin and King's Inns. Staff participated in Continuous Professional Development (CPD) by attending role specific training courses, seminars, conferences to

enhance their skill area and broaden their national and international networks.

In 2023 on joining An Coimisiún, staff completed online learning in a number of areas including Dignity in the Workplace, Health, Safety & Welfare at Work, Environmental, Social, and Governance (ESG), Cyber Security and Ergonomic Safety. Staff also completed training in a number of key areas such as Freedom of Information, Fire Warden and Public Sector Procurement. A number of colleagues have also completed Disability Awareness training. In 2023, almost 100 days were spent on CPD including training, conferences and academic learning across the organisation.

Health and Wellbeing

An Coimisiún is committed to creating an inclusive and safe workplace and continue to build a culture of care and community for colleagues. We celebrate achievement, encourage participation, encourage team building events and building wellbeing into all performance development (PMDS) processes. An Coimisiún continues to engage with the Civil Service Employee Assistance Service (CSEAS) and staff participated in a Winter Wellness Day in 2023. We actively encouraged participation in a number of wellbeing initiatives through the One Learning platform and social events which were also promoted by senior management. We arranged staff outings with historical themes as well as “coffee and conversation” events to mark World Mental Health Day and Seachtain na Gaeilge and will continue with this in 2024.

7 Financial Statements: Draft Appropriation Account 2023 – Vote 23

Introduction

As Accounting Officer for An Coimisiún Toghcháin, I am required to prepare the appropriation account for Vote 23, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2023 for the salaries and expenses of An Coimisiún Toghcháin.

The expenditure outturn is compared with the sums granted by Dáil Éireann under the *Appropriation Act 2023*, including the amount that could be used as appropriations-in-aid of expenditure for the year.

A surplus of €2.678 million is liable for surrender to the Exchequer.

The statement of accounting policies and principles and notes 1 to 5 form part of the account.

Establishment of the Vote

Vote 23 was established for An Coimisiún Toghcháin on 1st March 2023.

Statement of accounting policies and principles

The standard accounting policies and principles for the production of appropriation accounts, as set out by the Department of Public Expenditure, National Development Plan Delivery and Reform in circular 22 of 2023, have been applied in the preparation of the account.

As part of the transition to wider accrual reporting based on International standards, Intangible assets representing software acquisition and development have been identified separately for the first time. Accordingly, capital assets have been separated into two components on the face of the statement of financial position and in the related notes, Intangible assets and Property, plant and equipment.

Statement on internal financial control

Responsibility for system of internal financial control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Authority.

This responsibility was exercised in the context of the resources available to me and my other obligations as Chief Executive. Also, any system of internal financial 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. Developing and maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

The position in regard to the financial control environment, the framework of administrative procedures, management reporting and internal audit is as follows.

Shared services

I rely on a letter of assurance from the Accounting

Officer of the National Shared Services Office provided to the Department of Housing, Local Government and Heritage that the appropriate controls are exercised in the provision of shared services to the staff of this Office. The National Shared Service Office currently provide services to the staff of An Coimisiún Toghcháin as part of the services provided to the Department of Housing, Local Government and Heritage.

Financial control environment

A control environment comprising the following elements were in place;

- Financial responsibilities were assigned at management level with corresponding accountability.
- Reporting arrangements were established at all levels where responsibility for financial management has been assigned.
- Formal procedures were established for reporting significant control failures and ensuring appropriate corrective action.
- An Audit and Risk Committee was established in October 2023, and will advise me in discharging my responsibilities for the internal financial control system.
- Procedures for all key business processes were documented.
- There were systems in place to safeguard the assets.

Administrative controls and management reporting

A framework of administrative procedures and regular management reporting were in place, including segregation of duties and a system of delegation and accountability and, in particular, that

- there was an appropriate budgeting system with an annual budget which was kept under review by senior management.
- there were regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- a risk management system operated within the Authority.
- there were systems aimed at ensuring the security of the ICT systems.

- there were appropriate capital investment control guidelines and formal project management disciplines.

Internal audit and Audit and Risk Committee

An Coimisiún Toghcháin was established on 9th February 2023 and the Vote established on 1st March 2023. An Audit and Risk Committee was established and met twice in 2023. The terms of reference of the Committee were agreed and a process was put in place to procure an internal audit function. This process commenced in early 2024. Once in place the internal audit function will prepare an audit plan which will be reviewed by me and by the Audit and Risk Committee. Procedures will be put in place to ensure that the reports of the internal audit function are followed up.

Procurement

An Coimisiún ensures that there is an appropriate focus on good procurement practice in the award of all contracts and that procedures are in place to ensure compliance with all relevant guidelines. Expenditure on goods and services, including the cost of contracted-in staff, amounted to a total of €0.578 million in 2023. There were no instances of non-competitive contracts in excess of €25,000.

Risk and control framework

An Coimisiún has implemented 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 this office and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Management Team on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

Ongoing monitoring and review

Formal procedures are being established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to the Management Team and the Audit and Risk Committee, where relevant, in a timely way. I confirm that key risks and related controls were identified and processes put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of effectiveness

I confirm that An Coimisiún has put in place procedures to monitor the effectiveness of its risk management and control procedures. An Coimisiún's monitoring and review of the

effectiveness of the system of internal financial control is informed by the senior management within An Coimisiún responsible for the development and maintenance of the internal financial control framework and will be informed by the work of the internal and external auditors from 2024 onwards.

Internal financial control issues

No weaknesses in internal financial control were identified in relation to 2023 that resulted in, or may result in, a material loss.

Art O'Leary

Accounting Officer
An Coimisiún Toghcháin

27 March 2024

Vote 23 An Coimisiún Toghcháin

Appropriation Account 2023			2023
		Estimate provision	Outturn
		€000	€000
Programme expenditure			
A	An Coimisiún Toghcháin		
	<i>Estimate provision</i>	5,734	3,059
Gross expenditure		5,734	3,059
Deduct			
B	Appropriations-in-aid	53	56
	<i>Estimate provision</i>	5,681	3,003
Net expenditure		5,681	3,003
Surplus			
The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the <i>Finance Act 2004</i> , all or part of any unspent appropriations for capital services may be carried over for spending in the following year.			
			2023
			€
Surplus			2,678,000
Surplus to be surrendered			2,678,000

Art O’Leary
Accounting Officer
An Coimisiún Toghcháin

27 March 2024

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2023

		2023
	€000	€000
Pay		1,363
Non pay		1,696
Gross expenditure		3,059
Deduct		
Appropriations-in-aid		(56)
Net expenditure		3,003
Changes in capital assets		
Changes in property, plant and equipment		
Purchases (note 2.1)	(203)	
Depreciation (note 2.1)	30	
		(173)
Changes in intangible assets		
Purchases cash	(10)	
Depreciation	2	
		(8)
Total changes in capital assets		
Changes in net current assets		
(Increase)/decrease in prepayments	(9)	
Increase/(decrease) in accrued expenses	42	
		33
Direct expenditure		2,855
Expenditure borne elsewhere		
Net allied services expenditure (note 1.1)		116
Net programme cost		2,971

1.1 Net allied services expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 23 borne elsewhere.

	2023
	€000
Vote 13 Office of Public Works	116
	116

Note 2 Statement of Financial Position as at 31 December 2023

	Note	2023 €000
Property, plant and equipment	2.1	173
Intangible assets	2.2	8
Current assets		
Prepayments	2.5	9
Other debit balance	2.6	13
Total current assets		22
Less current liabilities		
Accrued expenses	2.7	42
Other credit balances	2.8	4
Net Exchequer funding	2.9	9
Total current liabilities		55
Net current assets		(33)
Net assets		148
Represented by:		
State funding account	2.10	148

2.1 Property, plant and equipment^a

	Office and IT equipment	Furniture & fittings	Total
	€000	€000	€000
Cost or valuation			
At 1 January 2023			
Additions	-	-	-
At 31 December 2023	98	105	203
Accumulated depreciation			
At 1 January 2023	-	-	-
Depreciation for the year	20	10	30
At 31 December 2023	20	10	30
Net assets at 31 December 2023			
Net assets at 31 December 2022	78	95	173

General information note(s)

^a State-owned lands and buildings controlled or managed by An Coimisiún Toghcháin which do not have valuations are set out in Appendix A.

2.2 Intangible assets

	Acquired software licences and developed software	Total
	€000	€000
Cost or valuation		
At 1 January 2023		
Additions	10	10
At 31 December 2023	<u>10</u>	<u>10</u>
Accumulated Amortisation		
Amortisation for the year ^a	2	2
At 31 December 2023	<u>2</u>	<u>2</u>
Net assets at 31 December 2023	<u>8</u>	<u>8</u>

Note

^a The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Class	Useful life	Rate of amortisation
Software licences	Licence term 2-10 years	50%-10%
Acquired software/ Developed software	10 years	10%

2.5 Prepayments

at 31 December	2023
	€000
Software support	1
Administration	8
	<u>9</u>

2.6 Other debit balances

at 31 December	2023
	€000
Other debit balances	13
	<u>13</u>

2.7 Accrued expenses

at 31 December	2023 €000
Administration expenses	10
ICT and telecommunications	18
Due for services	14
Building expenses	
	42

2.8 Other credit balances

at 31 December	2023 €000
Amounts due to the State	
Professional services withholding tax	4
	4
	4

2.9 Net Exchequer funding

at 31 December	2023 €000
Surplus to be surrendered	2,678
Exchequer grant undrawn	2,669
Net Exchequer funding	9
Represented by:	
Debtors	
Debit balances: suspense	13
	13
Creditors	
Due to the State	(4)
	(4)
	9

2.10 State funding account

	Note	€000	2023 €000
Balance at 1 January			
Disbursements from the Vote			
Estimate provision	Account	5,681	
Surplus to be surrendered	Account	2,678	
Net vote			3,003
Expenditure (cash) borne elsewhere	1.1		116
Net programme cost	1		(2,971)
Balance at 31 December			148

2.11 Commitments

Global commitments	2023
at 31 December	€000
Procurement of goods and services	1,934

Note 3 Vote Expenditure

Analysis of administration expenditure

	Estimate provision		2023
	€000	€000	Outturn €000
i. Salaries, wages and allowances		2,109	1,326
ii. Travel and subsistence		90	25
iii. Training and development and incidental expenses		310	140
iv. Postal and telecommunications services		65	7
v. Research, Education and Public Engagement		800	253
vi. Office premises expenses		630	239
vi. Office equipment and external IT services		675	80
vii. Consultancy and other services		890	44
viii. Referendum Function		10	902
		5,579	3,016

Significant variations

The following outlines the reasons for significant variations (+/- 25% and €100,000).

i. Salaries, wages and allowances

Estimate provision €2.109 million; outturn €1.326 million

An Coimisiún Toghcháin was established on 9th February 2023. Capacity and capability building commenced after establishment and recruitment for staff commenced. The original estimate provided for approximately thirty-one full time equivalents, there were twenty full time equivalents on the payroll of An Coimisiún at 31st December 2023. A further five had scheduled start dates in January and several recruitment campaigns underway.

iii. Training and development and incidental expenses

Estimate provision €0.310 million; outturn €0.140 million

The in-year establishment date and the subsequent recruitment campaigns meant that a full year of Training and Development did not take place. It is expected that this will change in 2024 and beyond.

v. Research, Education and Public Engagement

Estimate provision €0.800 million; outturn €0.253 million

The draft research programme was published in November 2023, work across the Public Engagement programme and Education programme commenced towards the end of 2023.

vi. Office premises expenses

Estimate provision €0.630 million; outturn €0.239 million

Office premises were arranged by the OPW for An Coimisiún and were made available on 22nd December 2023, therefore An Coimisiún did not have any ongoing operating cost such as utilities in 2023. The expenditure incurred in 2023 provided for fit out costs of the accommodation.

vi. Office equipment and external IT services

Estimate provision €0.675 million; outturn €0.080 million

ICT equipment and infrastructure costs did not arise in 2023 as the premises was not available until the end of December 2023.

vii. Consultancy and other services

Estimate provision €0.890 million; outturn €0.044 million

The estimate provided for legal costs in relation to a regulatory environment. These parts of the *Electoral Reform Act 2022* were not commenced and these legal costs did not materialise.

viii. Referendum Function

Estimate provision €0.010 million; outturn €0.902 million

This estimate provision was allocated to facilitate budget allocation when required. Referendums announced in March 2023 were originally to be held in autumn 2023, therefore work commenced on an information campaign in 2023.

Programme A - An Coimisiún Toghcháin

	Estimate Provision	2023 Outturn
	€000	€000
A.1 Administration – pay	2,109	1,326
A.2 Administration – non pay	3,470	1,690
A.3 An Coimisiún Toghcháin – pay	155	37
	5,734	3,053

Significant variation

A.3 An Coimisiún Toghcháin Pay

Estimate provision €0.155 million; outturn €0.037million

The shortfall in expenditure relative to the estimate provision was due to the fact that while provision was made for the Chairperson's fees for 2023 this was not required until 2024.

Note 4 Receipts

4.1 Appropriations-in-aid

	Estimated	2023 Realised
	€000	€000
1. Receipts from additional superannuation contributions on public service remuneration	53	56
Total	53	56

Note 5 Staffing and Remuneration

5.1 Employee numbers

Full time equivalents	2023
An Coimisiún Toghcháin	20
Total	20

5.2 Pay

	2023 €000
Pay	1,224
Other allowances	1
Overtime	1
Employer's PRSI	100
Total pay	1,326

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2023 €
Other allowances	1	-	887
Overtime	4	-	812

5.4 An Coimisiún Toghcháin staffing by pay bands

The number of Authority employees whose total employee benefits (including basic pay, allowances, overtime; excluding employer PRSI, employer pension costs) for the financial year fell between €20,000 and €59,999 and within each band of €10,000 from €60,000 upwards are as follows.

Pay bands (€)		Number of employees
From	To	2023
20,000	59,999	6
60,000	69,999	4
80,000	89,999	2
90,000	99,000	3
100,000	109,999	1
110,000	119,999	2
130,000	139,999	1
210,000	219,999	1

5.5 Remuneration and benefits of Accounting Officer

The Accounting Officer’s remuneration and taxable benefits for the financial year was as follows.

	2023 €000
Basic pay	219

The value of retirement benefits earned in the period is not included above. The Accounting Officer was a member of the pre-1995 superannuation scheme for established civil servants and the entitlements to retirement benefits did not extend beyond the standard terms of that scheme.

Appendix A – State-owned lands and buildings controlled or managed by the An Coimisiún.

An Coimisiún Toghcháin occupies premises in the Dublin Castle complex that is stated-owned and managed by the OPW. The full address is, Block M, Dublin Castle, Dublin 2, D02 X8X8.

8 Appendix 1:

Commission Members Fees, Travel and Subsistence 2023

The following table outlines the Fees and Travel and Subsistence payments made to each Commission member in respect of 2023.

January – December 2023		
Members	Fees	Travel & Subsistence
Ms. Justice Marie Baker (Chairperson)	€0.00*	€0.00
Mr. Alex Attwood	€11,970.00	€3,594.21
Mr. John Curran	€11,970.00	€272.80
Mr. Ger Deering	€0.00*	€0.00
Professor Caroline Fennell	€11,970.00	€570.54
Mr. Peter Finnegan	€0.00*	€0.00
Ms. Maura Quinn	€11,970.00	€3,687.06

* In line with the 'One Person One Salary' principle, no serving public servant is entitled to receive remuneration in the form of board fees, save for situations that are statutorily provided for e.g. Worker Directors. For this reason, no fees were paid to Ms. Justice Marie Baker (Chairperson), Mr. Ger Deering or Mr. Peter Finnegan in 2023.

Published by An Coimisiún Toghcháin,
June 2024
ISBN - 978-1-911722-04-5