



An Bord Parúil
The Parole Board

Parole Board Annual Report 2021-2022

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Chairperson's foreword

I am pleased to present the first Annual Report of the statutory Parole Board.

I was honoured to be nominated by the then Chief Justice The Hon Mr Justice Frank Clarke in December 2020, as Chairperson designate of the new Statutory Parole Board intended to be established under the Parole Act 2019.

The legislation which commenced as a Private Members Bill, and had wide cross party support in the Oireachtas, established a Parole system which replaced the advisory Interim Board.

The new legislation incorporated for the first time the right of victims and family members of deceased victims to make submissions to the Board on an application for parole.

The Minister for Justice Helen McEntee TD and the Department of Justice wished to have the legislation commenced as soon as possible.

A Project Board was established by the Department which I joined on 3rd February 2021.

Substantial preliminary work was undertaken by the Project Board to prepare for the commencement of the legislation and establishment of the Board.

Mr. Brendan Eiffe was appointed interim Chief Executive on the 21st June 2021.

The legislation was commenced on 30th July 2021 and the Board established on 31st July 2021. The Board, at present, deals only with applicants serving life imprisonment.

The first meeting of the new Board occurred on 9th September 2021. The Board has met at least monthly (with the exception of August) since then.

The appointment of Ms Ciairín de Buis as Chief Executive was approved by the Board on 4th November 2021. Ciairín commenced work on 11th January 2022.

From September 2021 to June 2022 the Board concentrated on ensuring all relevant procedures were in place to enable it to function properly, including the establishment of a Legal Aid Scheme. Considerable work was also undertaken to ensure a good corporate governance framework was put in place. Two sub-committees of the Board were established, a Finance, Audit, Risk and Governance committee and a Victim Engagement sub-committee.

The Board began reviewing applications in June 2022. A vital part of the Board's work is the meeting of at least two Board members with the families of deceased victims and subsequently the applicants. The Board has a heavy workload, and is endeavouring to ensure delays are minimised.

The cooperation of An Garda Síochána, the Irish Prison Service, the Courts Service and the Probation Service is essential to our work and we are very grateful for it.

I would like to thank sincerely Ciairín, Brendan and all the Secretariat of the Board for the extensive work undertaken in establishing the Board, and continuing that work.

I thank also the individual members of the Board whose experience, hard work and wise counsel have contributed vitally to the work of the Board.

I also thank all the personnel in the Department of Justice who provide essential support to the Board and in particular those on the Project Board involved in the establishment of the Board.



Michael White
Chair of the Parole Board

A handwritten signature in black ink that reads "Michael White". The signature is written in a cursive, slightly slanted style.

Michael White
Chair of the Parole Board

“The cooperation of An Garda Síochána, the Irish Prison Service, the Courts Service and the Probation Service is essential to our work and we are very grateful for it.”

A note from the Chief Executive

2021-2022 has been a time of enormous change and development for parole in Ireland. I am pleased and privileged to present this Annual Report on the work of the Parole Board – the first since our statutory establishment – during 2021-2022.

Since the establishment of the Parole Board on 31st July 2021, we have worked to establish a parole process where applicants and victims are considered, heard, and respected, with all decisions reached in a fair, impartial and timely manner.

The Parole Board was established as a statutory body under the Parole Act 2019 (the Act) on 31st July 2021. Under this legislation, the Parole Board makes its decisions to grant or refuse parole independently from the Minister for Justice, replacing the former Interim Parole Board which had been in place since 2001.

In the first year of our operations, the Parole Board spent considerable time developing procedures and processes to ensure the 'architecture' of an independent parole board was developed and in place. This work included developing corporate policies and procedures, working towards good governance, and developing procedures for parole applications. Each of these was a significant piece of work in its own right. In tandem with this work, we were developing the operational aspect of parole.

The Board spent significant time in early 2022 developing and establishing our victim engagement process. I would particularly like to thank An Garda Síochána for their time and commitment in helping us to identify victims and enabling us to contact as many victims as possible inviting them to consider

making a submission to the Parole Board. I would also appeal to any victims of serious crime, where the perpetrator has been sentenced to life, to consider engaging with the Parole Board.

In the latter half of 2022 we spent considerable time engaging with parole applicants and eligible prisoners. As well as distributing information about parole, we visited prisons across the prison estate, meeting with parole applicants, and other life-sentenced prisoners, discussing and explaining the parole process. I want to thank the Irish Prison Service for facilitating these visits and meetings, which are an invaluable part of our engagement with applicants, and without which our work would be much more difficult.

Our work in making parole decisions would not be possible without the work of the services such as the Probation Service, the Irish Prison Service (including the IPS Psychology Services), An Garda Síochána and the Courts Service. We depend on information and reports from each of these services, and more. We have worked with each of these agencies to develop strong working relationships, reporting protocols and the smooth exchange of information. An independent, fair and timely parole process would not be possible without the work and commitment of these agencies and the professionals working within them.

Across the public service, resources and resourcing is a challenge. While the statutory Parole Board has significantly greater funding than its predecessor, we will require more resources. In particular, working without a case management system is a significant concern and risk to the Parole Board. We will continue to work with the Department of Justice throughout 2023 to ensure this gap is addressed and to ensure that adequate and appropriate resourcing is secured to enable us to fulfil our statutory functions.

Covid-19 continued to impact our work throughout 2021-2022. As we started to emerge from the pandemic, we focused on learning from and retaining what worked during this challenging time. The team continued to work remotely at first, and subsequently on a hybrid basis. Technology enabled us to engage with all of the services throughout this time and has had some benefits. However, much of our work benefits from face to face engagement and the gradual emergence from the extremes of the pandemic has enabled us to work more readily with all of our stakeholders.

The work which the Parole Board undertakes is, and must be, difficult, complex, and challenging – we are making decisions which have direct impact on the safety of the public, and the lives of applicants and victims.

I would particularly like to thank the Chairperson of the Parole Board, Mr. Justice Michael White, along with his fellow board members for their help and support during the 'start-up' phase of the statutory Parole Board. They show enormous dedication and commitment to ensuring a fair and balanced parole process, which is an important and critical element of our justice system.

I'd also like to thank my colleagues in the Secretariat – what we do is not easy work, it can be challenging and difficult. My colleagues show commitment, compassion and professionalism in their day to day work to ensure applicants and victims are heard and respected throughout the parole process.

Finally, I would like to thank the applicants and victims who have placed their trust in us - as an independent parole board which protects the community, is fair to applicants, and listens to victims.



Cairín de Buis
Chief Executive



Cairín de Buis
Chief Executive

About us

The Parole Board is an independent statutory body under the aegis of the Minister for Justice and was established on 31st July 2021 under section 8 of the Parole Act 2019 (“the Act”).

It replaces the former non-statutory Interim Parole Board, whose purpose was to consider parole applications and make recommendations to the Minister for Justice for decision.

The new Parole Board is statutorily independent in its decision making. It currently considers applications for parole from prisoners serving life sentences once the persons concerned have served at least 10 and a half years of their sentence. By law, a person must have served at least 12 years of their life sentence before they can be granted parole.

When deciding on an application, the Parole Board considers factors including:

- the risk to the public;
- the rehabilitation of the applicant;
- whether it is appropriate they be released on parole.

Under the Parole Act, victims now have a right to engage in the parole process.

In addition to the functions outlined above, section 9 of the Act provides that the Board:

- (a) shall provide information to persons serving sentences of imprisonment, victims and members of the public in relation to its functions,
- (b) shall provide information to the Minister in relation to its functions and make recommendations to the Minister, upon his or her request, to assist him or her in coordinating and making policy related to the release of persons from prison on parole, and
- (c) may undertake, commission or assist in research projects and other activities related to the release of persons from prison on parole which in the opinion of the Board may assist it in the exercise of its functions, and make recommendations to the Minister arising from those projects or activities.

Statement of Mission, Values and Vision

Our Mission Statement

“An independent Parole Board that protects the community, is fair to parole applicants, and listens to victims.”



Our Core Values

- i. We operate with fairness and impartiality in all we do;
- ii. We are accessible and approachable, and are respectful of the wishes and concerns of all those with whom we engage;
- iii. We are independent and evidence-based in our decision-making;
- iv. We strive to protect the community in our work;
- v. We are responsible and operate with professionalism, openness and transparency.



Our Vision Statement

“Victims and Parole applicants are considered, heard and respected, with all decisions reached in a fair and impartial manner.”



Parole Board Structure

Under section 10 of the Parole Act 2019, the Board shall consist of no fewer than 12 and no more than 15 in number and Board members are appointed by the Minister.

Board membership includes nominees of the Chief Justice, General Council of the Bar of Ireland, Law Society of Ireland, College of Psychiatrists of Ireland, Psychological Society of Ireland, Director General of the Irish Prison Service, Commissioner of An Garda Síochána, Director of the Probation Service.

There is also provision for a representative of a NGO that specialises in advocating for the rights of persons serving terms of imprisonment in prisons or the amelioration of conditions in prisons, and other person(s) who have sufficient experience and expertise relating to matters connected with the functions of the Board.

As at 31st December 2022, there were 12 members on the Parole Board and the Chairperson, Michael White.

The Board held its first meeting in September 2021, and has continued to meet at least monthly thereafter (with the exception of August 2022).

Gender Balance

As at 31 December 2022, the Board had five (42%) female and seven (50%) male members. The Board therefore meets the Government target of a minimum of 40% representation of each gender in the membership of State Boards.

The Chairperson is male.

Chairperson

Michael White

Chief Executive

Ciairín de Buis

Board members

Dr Sharon Lambert

Mr Kieran Kenny

Mr Paul Murphy

Chief Superintendent Pádraig Dunne *

Ms Ann Reade

Dr Shane McCarthy

Dr Patrick Devitt

Dr Laura Mannion

Ms Sinéad McMullan, BL

Mr Andrew Brennan

Ms Leah McCormack

Mr Paddy Richardson

Chief Superintendent Brian Sugrue

Ms Dolores Courtney**

* Pádraig Dunne resigned from the Board in February 2023 and was replaced by Brian Sugrue

** Dolores Courtney resigned from the Board in February 2022 and was replaced by Andrew Brennan.

Committees

There are currently two sub committees of the Board.

The Parole Board established a Finance, Audit, Risk and Governance (FARG) Committee in March 2022. The members of the Committee are Shane McCarthy (Chairperson of the committee), Paddy Richardson and External Committee member, Noella Carroll. The Committee met on five occasions in 2022.

The Board also established a Victim Engagement Sub-committee. The members of the Committee are Laura Mannion, Michael White, Sharon Lambert and Kieran Kenny. This Committee met on three occasions in 2022.

Parole Board Secretariat

The Parole Board is supported by a team of Secretariat staff which operates across two functions: Operations and Corporate Affairs. As of 31st December 2022, there were 20 staff (19.3 Full Time Equivalents). This is due to increase to 23 in 2023.

The Secretariat performs a wide range of duties to enable the Board to carry out their duties in line with the Parole Act 2019, including the following:

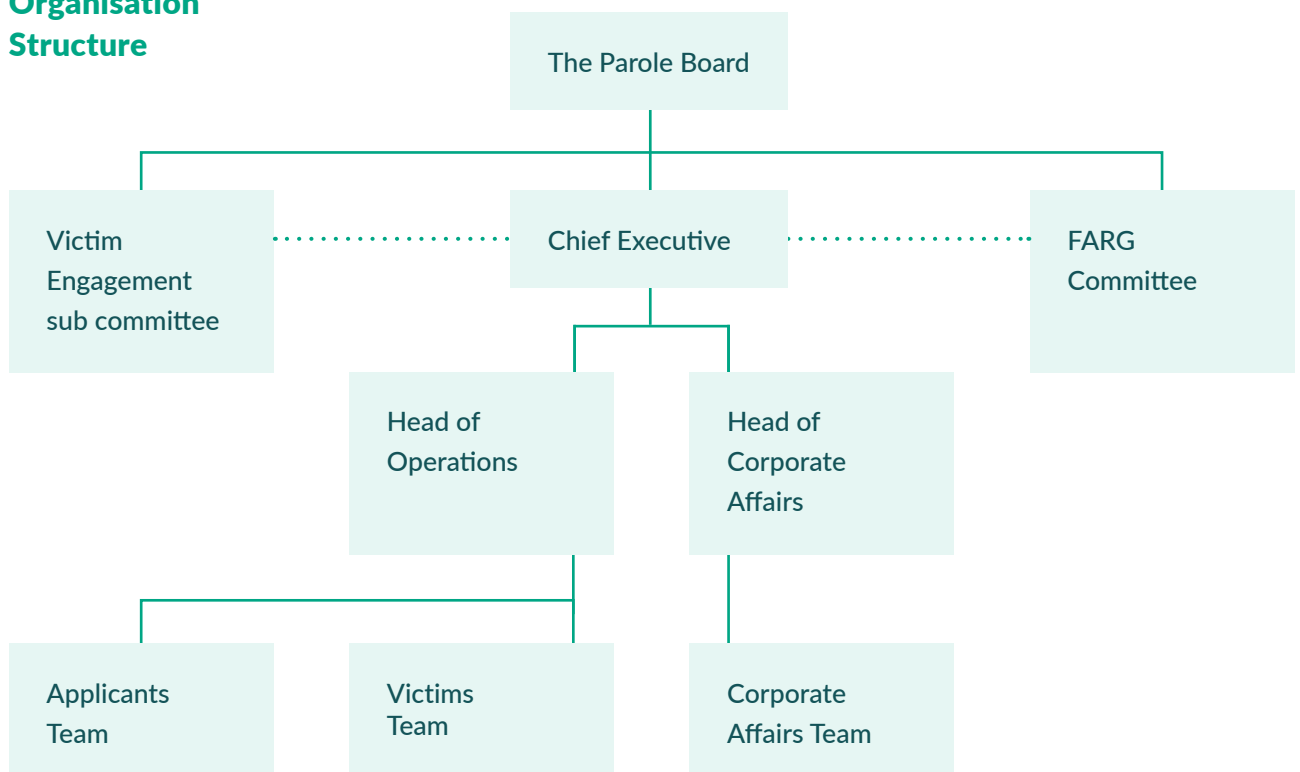
Operations Team

- Provide Secretarial duties for the Board
- Minute taking at Board meetings
- Schedule parole meetings
- Arrange legal aid for victims and parole applicants
- Manage decisions, notifications, revocations, Parole Orders/variations
- Minute taking at victim and parole applicant meetings
- Victim liaison.

Corporate Affairs Team

- Corporate governance
- Communications
- Financial reporting
- Data Protection
- Office management
- Ensuring compliance with the Code of Practice for the Governance of State Bodies.

Organisation Structure



How the Parole Board operates

The Board invites applications for parole from people who have served at least 10 and a half years of their life sentence.

By law, a person must have served at least 12 years of their life sentence before the Board can grant or refuse a parole application.

Pursuant to Section 13 of the Parole Act 2019, the Board may write to the relevant services and direct that reports in writing are prepared relating to the relevant person. Reports may be requested from the person in charge of the centre/institution where the person is detained, the Irish Prison Service, the IPS Psychology Service, the Probation Service, An Garda Síochána, a psychiatrist, a psychologist and any other source which the Board deems appropriate in the case.

When considering a parole application, the Board can:

- a. meet with a relevant victim to hear from them directly or through their legal representative and/or
- b. receive written submissions from a relevant victim directly or through their legal representative.

Meetings with victims are held separately to the Board's meeting with the parole applicant.

Legal assistance is made available to the parole applicant and to the victim.

Applications for parole are reviewed at meetings of the full Parole Board.

Key Milestones Since Establishment

- ✓ **Formal establishment of the Board on 31st July 2021**
- ✓ **Appointment of Chairperson and Board members 10th August 2021**
- ✓ **Appointment of CEO January 2022**
- ✓ **Establishment of a Legal Aid Panel**
- ✓ **Procedures developed and adopted**
- ✓ **Victims framework in place**
- ✓ **Corporate Governance structures in place**
- ✓ **Parole Board website created**
- ✓ **Engaging with victims and information campaign rolled out**
- ✓ **Move to new premises**
- ✓ **10 information sessions at prisons**
- ✓ **Commencement of victim meetings**
- ✓ **Commencement of parole application reviews**

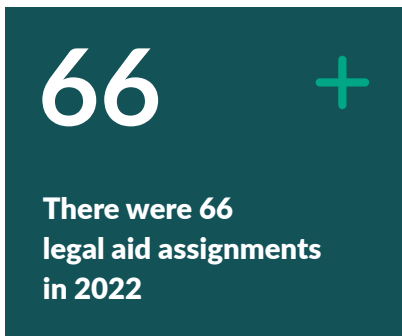
Key Statistics at a Glance

The provision of statistics is very limited as the Parole Board does not have a case management system. The Parole Board is liaising with the Department of Justice to address this gap as a matter of priority.

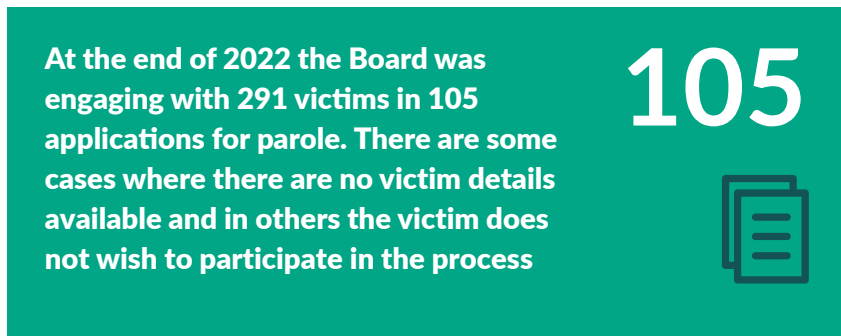
BOARD



LEGAL AID



VICTIMS



APPLICANTS



AT THE END OF 2022



Key Goals

During its strategic planning process (which is to be completed in 2023), the Parole Board identified five key goals to codify our way of working.

GOAL 1

“Make independent, quality, impartial decisions in a timely manner.”



GOAL 2

“Create greater awareness and understanding on the role of the Parole Board.”



GOAL 3

“Enable the Board and staff to work efficiently and effectively.”



GOAL 4

“Be as accountable, open and transparent in our work as possible.”



GOAL 5

“Build and maintain the required governance and organisational structures to discharge our role effectively and efficiently.”



Progress on Goals and Targets

1. To make independent, quality, impartial decisions in a timely manner

- ✓ By 31st December 2022, the Parole Board members had met 17 times since their establishment in July 2021.
- ✓ On 31st December 2022 there were 247 prisoners serving sentences who were eligible to apply for parole, with 223 having applied.
- ✓ As of 31st December 2022, the Board made decisions on 22 parole applications. 11 of those decisions were issued and a further 11 that were made by the Board in November and December 2022 were finalised and issued in January 2023. One person was released on parole in 2022.
- ✓ As of 31st December 2022 the Board engaged with 291 victims in 105 applications for parole.
- ✓ Under the Parole Act 2019, both victims and parole applicants have access to legal representation. The Parole Board has established a Legal Aid Scheme and formed a panel to provide this legal assistance.

2. To create greater awareness and understanding of the role of the Parole Board

- ✓ 'My Voice Counts/Your Voice Counts' information campaign for victims launched in November 2022.
- ✓ As part of our communications with parole applicants, in 2022 members of the Parole Board held 10 information sessions in the relevant prisons across the country, meeting with lifer prisoners/lifer groups.
- ✓ Parole Board website www.gov.ie/paroleboard went live in 2021.
- ✓ Information leaflets sent to all prisons.
- ✓ Engagement with victims' representative organisations.

3. Enable the Board and staff to work efficiently and effectively

- ✓ A range of training has been delivered to staff including, trauma training disability awareness, autism awareness, data protection and plain English.
- ✓ Information session on Governance provided to Board by the Institute for Public Administration (IPA).
- ✓ "Shadow training" for new Board members.
- ✓ We will continue to develop our supports for staff and Board members – the nature of the work of the Parole Board can be deeply distressing and traumatising.

4. To be as accountable, open and transparent in our work, as possible

The Board has set itself ambitious targets:

- ✓ When we receive notification from the Irish Prison Service of eligible applicants, we aim to notify those persons within 15 working days.
- ✓ We aim to communicate 100% of Board decisions to applicants within 21 days. 50% were communicated within that timeline in 2022.
- ✓ We aim to communicate Board decisions to registered victims within 21 days. The target deadline could not be met in 2022 due to the specific details of the cases involved and the necessity to obtain legal advice. The Parole Board expects to meet 2023 targets in this area.
- ✓ We aim to acknowledge all emails/correspondence received within five working days.

5. To build and maintain the required governance and organisational structures to discharge our role effectively and efficiently

- ✓ As a newly established body, the Board has put in place policies and practices to ensure a robust governance framework is in place and adhered to in line with the Code of Practice for the Governance of State Bodies 2016.
- ✓ Development and adoption of a Data Protection Policy, Protected Disclosures Policy, Procurement Policy, Risk management process.
- ✓ Engagement with the Office of the Comptroller and Auditor General in their audit process.
- ✓ Data sharing agreements in place with relevant stakeholders.
- ✓ Drafting and adoption of General Conditions for all Parole Orders.
- ✓ Drafting of a protocol for management of parolees in the community.

Compliance and Governance Overview

The Board has adopted the Code of Practice for the Governance of State Bodies, as published by the Department of Public Expenditure and Reform (August 2016). Procedures have been put in place to comply with requirements from the Code of Practice for the Governance of State Bodies.

As at 31st December 2022, the Parole Board had complied with the Code of Practice for the Governance of State Bodies with the following exceptions:

1. An Internal Audit function was not established by the Board in 2022, however, the Board is to be audited by the Department of Justice's Internal Audit Unit in Q1 of 2023.
2. Annual and Strategic Plans were still in progress at that time.

Performance Delivery and Oversight

In April 2022, the Parole Board signed an Oversight Agreement 2022-2024 with the Department of Justice (its line Department) and Performance Delivery Agreement 2022 in accordance with the Code of Practice for Governance of State Bodies.

The Oversight Agreement sets out the broad governance and administrative accountability framework within which the Parole Board operates and defines the key statutory and administrative roles, responsibilities and commitments which underpin the relationship between the Parole Board and the Department of Justice.

Risk Management

The Parole Board operates a formal risk management policy and maintains a Risk Register, in accordance with the Department of Public Expenditure and Reform guidelines. The maintenance of the Register is designed to ensure that risks are identified and assessed and necessary mitigating actions, when necessary, are put in place. The Risk Register is compiled by the Head of Corporate Affairs and reviewed monthly by Management and also by the FARG Committee at its meetings and by the full Board. The Annual Report of the FARG Committee is available at Appendix 3.

Key risks in 2021 and 2022 and mitigation measures

Victim identification and engagement

Our victim engagement process remains a key challenge and risk for the Parole Board.

There is no Register of Victims of Serious Crime in Ireland and identifying and finding contact details for victims has proven to be a significant challenge for the Parole Board.

Information campaign for victims

In November 2022, the Parole Board launched an information campaign to alert victims of serious crimes of their right to have a say in the parole process and asking them to consider getting in contact with the Board to exercise that right.

The campaign consisted of advertisements in a range of national and local newspapers, digital display, as well as 30 second ads on national and local radio stations and podcasts.

The victims who have the right to have a voice in the parole process are victims of serious crimes – or their family, where the victim has died - where, as a result of that crime, a person is serving a life sentence.

The purpose of the information campaign is to highlight to victims that they have a voice in the parole process.

Case Management System

The Parole Board is currently operating without a case management system. This is a high level risk item for the Board and options to address this are being explored with the Department of Justice.

Staffing and resources

The Parole Board is operating without its full allocation of staff. Resourcing of the Secretariat is carried out by Human Resources in the Department of Justice and the Board is working closely with them to fill vacancies.

The Board will continue to develop our supports for staff and Board members as the nature of the work of the Parole Board can be deeply distressing and traumatising.

Corporate Reporting

Protected Disclosures

In 2022, the Parole Board established a policy and procedures for its staff to make disclosures under the Protected Disclosures Act 2014. There were no disclosures in 2021 or 2022.

Conflict of Interest

The Secretary to the Parole Board maintains a register of conflicts of interests disclosed by Board members.

As at 31st December 2022, there were 11 conflict of interests on individual cases disclosed to the Secretary.

Where a conflict of interest is disclosed, Board members remove themselves from any discussion and will not read any documentation relating to the individual concerned.

Public Sector Equality and Human Rights Duty

Section 42 of the Irish Human Rights and Equality Commission Act 2014 imposes a statutory obligation on public bodies in performing their functions to have regard to the need to eliminate discrimination, promote the equality of opportunity and treatment for staff and persons to whom it provides services and protect the human rights of staff and stakeholders. The Parole Board acknowledges this duty and is committed to its full implementation. The Board was mindful of this duty in the performance of its functions in 2022, in particular in dealing with victims and parole applicants.

Staff of the Parole Board have completed, or are in the process of completing, training developed by the IHREC *Equality and Human Rights in the Public Sector*.

The Parole Board operates in line with Irish, European and International Human Rights law and promotes equality and human rights through our policies and practices.

Health and safety

The Parole Board was established in July 2021, during the Covid-19 pandemic. While challenging for a new organisation, Board members and staff demonstrated resilience and commitment in continuing their work safely, while adhering to national guidelines. A phased return to the office was introduced with team rosters and social distancing measures in place.

The health and wellbeing of our staff is a key consideration and due to the nature of the work a counselling service is available to all staff.

Energy usage

The Parole Board has a designated Energy Performance Officer (EPO) at Assistant Principal level that is responsible for oversight of the energy efficiency performance.

Until December 2022, the Parole Board was situated in temporary accommodation in a Department of Justice building in Hanover St, Dublin and as such no energy consumption is available for this report.

The Parole Board moved to new office accommodation in the Capel Building in December 2022 and will be in a position to report its usage from 2023 onward.

The Board is aware of the Public Sector Energy Efficiency Strategy which provides the framework for achievement of target of efficiency improvement by all Irish public bodies. The Parole Board will ensure it is operating as energy efficiently as possible.

Data Protection Compliance

The Parole Board takes its responsibility in respect of information security and privacy and its obligations under relevant legislation very seriously. Throughout 2022, the Parole Board worked to ensure the organisation's full compliance with the General Data Protection Regulation (GDPR) requirements.

The Parole Board continue to develop policies, systems and procedures placing considerable emphasis on staff awareness and training, aimed at ensuring compliance with the requirements of data protection legislation.

Subject Access Requests

Subject access requests	Number
Received	3
Granted	3
Denied	0

Freedom of Information (FOI)

The Parole Board continues to meet its obligations in relation to responding to Freedom of Information (FOI) requests and Subject Access requests.

Freedom of Information Requests

Type of request received	Number of requests	Request denied	Request granted
Member of public	1	1*	0

*FOI request was denied under s15 (1)(a) of Freedom of Information Act 2014

Data Breaches

Data breaches 2021	0
Data breaches 2022	2 Both were non- reportable to the Data Protection Commission. The data subjects were notified.

Parliamentary Questions

2021	0
2022	1

Customer Charter

The Parole Board's Customer Service Charter is available on its website, www.gov.ie/paroleboard. It sets out the standards of service a customer can expect to receive from us. No customer service complaints were received in 2021 or 2022.

Under circular 25/2016, State Bodies under the aegis of Government Departments must provide and maintain a dedicated email address for Oireachtas members. The Parole Board's email address for this purpose is: oireachtasqueries@paroleboard.gov.ie

Financial Management and Expenditure

Each year, financial provision for the operation of the Parole Board is provided via the Department of Justice.

2021 (31st July-31st December 2021)	Budget €	Expenditure €	Variance €
TOTAL	1,331,000*	253,833	719,793

*This allocation includes expenditure by the Interim Parole Board in 2021 of €357,374. Expenditure by the statutory Parole Board between 1st August 2021 and 31st December 2021 was €253,833.

2022	Budget €	Expenditure €	Variance €
PAY	943,000	799,000	144,000
NON PAY	799,000	671,000	128,000
TOTAL	1,742,000	1,470,000	272,000

Financial Statements for 31 July to 31 December 2021 are at Appendix 4.

Internal Financial Control

The Parole Board ensures an effective system of internal control is maintained and operated. This responsibility takes account of the relevant provisions of the Code of Practice for the Governance of State Bodies. 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. Maintaining the system of internal financial controls is a continuous process, and the system and its effectiveness are kept under ongoing review. The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform, has been in place in the Parole Board for the year ended 31st December 2022.

Budget Management

The Chief Executive and Corporate Affairs Team prepare an annual budget based on the operational and developmental needs of the Board and submit to the FARG Committee for review. The annual budget is recommended for approval by the FARG to the Parole Board. Day to day responsibilities for managing expenditure within budget limits is assigned to the Chief Executive.

Internal Audit

As the Board is funded under a subhead of the Justice Vote, the Department of Justice's Internal Audit Unit (IAU) provides support to the Board in monitoring and reviewing the effectiveness of its arrangements for governance, risk management and internal control. The Department's Audit Team provides support in protecting the interests of Government and other stakeholders by verifying that appropriate internal controls and business/ financial reporting procedures are in place.

Procurement

The Parole Board carries out procurement based on best practice according to the principles of EU and Irish procurement legislation and adheres to the Office of Government Procurement's (OGP) Guidelines.

The Parole Board avails of centralised managed contracts that have been put in place by the OGP.

The Parole Board has not breached procurement rules in any of its purchasing in 2021 or 2022.

Appendix 1:

Board meeting attendance by member

The Board consists of 13 members pursuant to Section 10(3) of the Parole Act 2019. The elected members serve on the Board for a period of two or four years. The Parole Act states that seven of the Board members first appointed to the Board shall hold office for a term of two years from the date of their appointment.

The Board met on four occasions in 2021 and on 13 occasions in 2022.

Membership	Date of Appointment	Meetings Attended 2021	Meetings attended 2022
Mr Michael White	10th August 2021	4	13
Ms Sinéad McMullan BL	10th August 2021	3	12
Dr Shane McCarthy	10th August 2021	4	12
Dr Patrick Devitt	10th August 2021	4	12
Dr Laura Mannion	10th August 2021	4	13
Dr Sharon Lambert	10th August 2021	4	12
Mr Paul Murphy	10th August 2021	3	13
Ms Dolores Courtney	10th August 2021	4	1*
Chief Superintendent Padraig Dunne	10th August 2021	4	11
Ms Leah McCormack	10th August 2021	3	12
Mr Paddy Richardson	10th August 2021	4	12
Ms Ann Reade	10th August 2021	4	12
Mr Kieran Kenny	10th August 2021	4	12
Mr Andrew Brennan (replacing Ms Dolores Courtney)	02 June 2022	N/A	7

*Ms Dolores Courtney resigned on 15th February 2022.

Sub Committees

In 2022 the Board established two sub-committees, the Finance, Audit, Risk and Governance (FARG) Committee and the Victim Engagement Sub Committee. The Chief Executive of the Board and relevant staff members of the Secretariat also attend these committee meetings.

The members of the FARG Committee are Dr Shane McCarthy (Chair), Mr Paddy Richardson and Ms Noella Carroll (external member). There were five FARG meetings held in 2022.

Attendance	FARG Committee Meetings Attended in 2022
Dr. Shane McCarthy	5
Mr Paddy Richardson	5
Ms Noella Carroll	2 (of 3 meetings due to appointment date to Committee)

The members of the Victim Engagement Sub Committee are Dr. Laura Mannion, Chairperson Michael White, Dr. Sharon Lambert and Mr Kieran Kenny. The Committee met three times in 2022.

Attendance	Victim Engagement Sub Committee Meetings Attended in 2022
Chairperson Michael White	3
Dr. Laura Mannion	3
Mr Kieran Kenny	3
Dr. Sharon Lambert	1

Appendix 2: Board member fees and other costs

In 2022, members of the Board and FARG Committee were paid the following fees and expenses:

Membership	Fee* (€)	Expenses (€)
Mr Michael White	20,993	-
Ms Sinéad McMullan BL	13,166	-
Dr Shane McCarthy	15,259	12,874
Dr Patrick Devitt	13,017	-
Dr Laura Mannion	13,914	9,516
Dr Sharon Lambert	-	885
Mr Paul Murphy	15,259	2,406
Ms Dolores Courtney	-	-
Chief Superintendent Pádraig Dunne	-	-
Ms Leah McCormack	-	-
Mr Paddy Richardson	15,857	5,612
Ms Ann Reade	15,110	2,489
Mr Kieran Kenny	14,362	8,882
Mr Andrew Brennan	-	-
Ms Noella Carroll (FARG)	849	250
TOTAL	137,786	42,914

*Fee includes Per Diem payments, where applicable.

Five members: Dr Sharon Lambert, Ms Dolores Courtney, Chief Superintendent Pádraig Dunne, Ms Leah McCormack and Mr Andrew Brennan did not receive a fee under the One Person One salary (OPOS) principle.

In 2021, members of the Board were paid the following fees and expenses:-

Membership	Fee (€)	Expenses (€)
Mr Michael White	5,022	-
Ms Sinéad McMullan BL	4,659	-
Dr Shane McCarthy	4,659	1,399
Dr Patrick Devitt	4,659	-
Dr Laura Mannion	4,659	1,021
Dr Sharon Lambert	-	-
Mr Paul Murphy	4,659	-
Ms Dolores Courtney	-	-
Chief Superintendent Pádraig Dunne	-	-
Ms Leah McCormack	-	-
Mr Paddy Richardson	4,659	258
Ms Ann Reade	4,659	549
Mr Kieran Kenny	4,659	694
TOTAL	42,294	3,921

Five members: Mr Justice Michael White (Chairperson, retired Judge of the High Court from 1st Oct 2021), Dr Sharon Lambert, Ms Dolores Courtney, Chief Superintendent Pádraig Dunne and Ms Leah McCormack did not receive a fee under the One Person One salary (OPOS) principle.

Travel and Subsistence Expenditure

	2022	2021
Board Members – Foreign Travel	-	-
Staff Members – Foreign Travel	-	-
Board Members – Domestic Travel	42,914	3,921
Staff Members – Domestic Travel	13,737	-
TOTAL	56,651	3,921

Hospitality Expenditure

There was no hospitality expenditure incurred during the year ended 31st December 2022 (2021: nil).

CEO salary

The Chief Executive receives annual remuneration in line with the DPER Principal Officer (Higher) Pay scale which was €97,617 (PPC) at the start of 2022.

Ms Ciairín de Buis commenced the role of Chief Executive on 11th January 2022.

Consultancy Costs

There was consultancy expenditure of €15,217 incurred in the year ended 31st December 2022 (2021: nil).

Appendix 3: Annual Report of the FARG Committee

Finance, Audit, Risk and Governance Committee
Annual Report March 2022 - March 2023

FARG Committee Chairperson's Statement

It is my pleasure to present the first Annual Report of the Parole Board's Finance, Audit, Risk and Governance Committee (FARG) which sets out the Committee's activities during the period 31st March 2022 to the 31st March 2023.

The FARG Committee met in regular session on five occasions during 2022, three occasions to date in 2023 with another five meetings planned to the end of the year.

The C&AG completed an audit of the Parole Board's establishment accounts of 2021 and each of their recommendations, the majority of which were in relation to the establishment of the Board, were addressed by Q1 of 2022 or are being addressed.

I am pleased to report that, in line with the views of this Committee, the Department of Justice Internal audit has also provided assurance that the Parole Board has an effective system of internal control in place.

Looking ahead to the remainder of 2023 and in to early 2024 the Committee will ensure the recommendations arising from the C&AG audit of the Parole Board's establishment accounts of 2021 are implemented as well as the recommendations of the Department of Justice Internal Audit Review of Internal Controls 2022.

I would like to take the opportunity to thank my fellow Committee members for their work to date and to the CEO and staff of the Secretariat for their continued support.



Dr Shane McCarthy
Chair of the FARG Committee
May 2023

1. Role of the Committee

The Parole Board continuously reviews current trends and best practice in relation to corporate governance. As part of the Board's plans to fulfil its obligations in this area it constituted a Finance, Audit, Risk and Governance (FARG) Committee in March 2022 to ensure:

- Effective review and monitoring of financial and other risks;
- Reliable management and financial reporting;
- Compliance with laws and regulations;
- Maintenance of an effective and efficient audit;
- A comprehensive risk management process is implemented.

The FARG Committee reports to the Board and its main objective is to assist the Board in fulfilling its functions by providing independent and timely advice to the Board on areas within its remit.

2. Responsibilities of the FARG Committee

The Committee acts in an advisory capacity. Full responsibility for the organisation's affairs lies with the Parole Board.

In order to meet its responsibilities, the FARG Committee may investigate any matter which falls within the scope of the following headings. It will be granted access to any information it requires to do this and may seek external professional advice if it deems necessary.

The Committee may procure specialist expert advice at the reasonable expense of the Parole Board, as necessary.

A summary of the Committee's responsibilities is set out hereunder:

2.1 Effective review and monitoring of financial risks

To be constantly aware of the current areas of greatest risk and ensure the management team are effectively managing the risk.

To satisfy itself that effective systems of accounting and internal control, including computerised information systems are established and maintained to manage risk.

To satisfy itself as regards the integrity and prudence of management control systems, including the review of policies and /or practices.

To ensure that the Board is aware of any matters that might have a significant impact on the financial condition or affairs of the Parole Board.

2.2 Reliable management and financial reporting

To review and assess the adequacy of management reporting to the Board in terms of the quantity, quality and timing of information necessary to understand and report internally and externally on the risks, operations and financial condition.

To review the annual draft financial statements and other financial information before submission to the Board, where possible.

2.3 Maintenance of an effective and efficient audit

To recommend to the Board the appointment of the internal and external auditors as required.

To review the efficiency and effectiveness of both the internal and external auditors in relation to their respective responsibilities.

To ensure there have been no unjustified restrictions or limitations placed on the auditors.

To ensure that the scope of the audit (external and internal) is adequate, ensuring emphasis is placed on areas where the FARG Committee, management or the auditors believe special emphasis is necessary.

To review and assess the findings of the internal and external auditors and the action taken and timetable proposed by management in response to the findings.

2.4 Duties relating to Governance and Risk Management

The Committee shall review the establishment and maintenance of an effective system of integrated governance, risk management and internal control, across the whole of the organisation's activities.

The Committee will develop a risk appetite statement in line with its strategic objectives, for Board approval.

To review the adequacy and effectiveness of the process for the identification, impact assessment and occurrence assessment of regulatory, operational and financial risk.

To review the adequacy and effectiveness of external auditors and other services that may be procured by the Board.

To review the adequacy and effectiveness of controls operated by management to mitigate regulatory, operational, financial, reputational and other risks.

To review draft policies, as relevant to the Committee, before submission to the Board.

To report to the Board on matters relating to the process for risk assessment and management of action/s to mitigate risk/s.

2.5 Other responsibilities

To report any matter identified during the course of carrying out its duties that the Finance, Audit, Risk and Governance Committee considers should be brought to the attention of the Board.

To perform or undertake on behalf of the Board any such other tasks or actions as the Board may from time to time authorise.

To ensure that there are arrangements by which staff of the organisation and Board members may, in confidence, raise concerns about possible improprieties in matters of financial reporting or other relevant matters.

3. Committee Membership

The Committee is appointed by the Board comprising of two Board members Dr Shane McCarthy (Chairperson of the Committee), Mr Paddy Richardson and one external member Ms Noella Carroll.

The Chief Executive, and relevant members of the Senior Management Team support and attend the meetings.

4. Meetings

The Committee met on five occasions in 2022 and on two occasions to date in 2023 (up to 31st March). Five further meetings are scheduled for the Committee in 2023.

The Committee aims to meet every two months or approximately six times a year. The quorum for the Committee to meet is two Committee members.

Minutes of the FARG Committee meetings are provided at Board meetings for review and discussion and matters of note are raised as specific items on the Board meeting agenda.

5. Reporting

Summary of work of the Committee to date:

- Appointed an external committee member in May 2022;
- The Committee reviewed Corporate documents including the Risk Register, Risk Management Policy, Protected Disclosures Policy;
- Ongoing review of the Risk Register and in depth discussion one high level risk item at each relevant meeting;
- Annual budget planning was conducted and presented to the Board;
- Ongoing review of monthly expenditure and comparison of actual vs budgeted expenditure;
- New financial reporting templates agreed;
- Procurement and purchasing activity monitored;
- Draft Financial Statements 2022 reviewed prior to their submission to the full Board.

Findings of the Committee

- Review of the internal controls in place found they are adequate.
- C&AG audit of the Parole Board's establishment accounts of 2021 is completed. The Committee is satisfied with findings. The majority of the recommendations were in relation to the establishment of the Board, and were addressed by Q1 of 2022 or are being addressed.
- The Department of Justice Internal audit 2022 was completed and has provided assurance that the Parole Board has an effective system of internal control in place. The Committee is satisfied with the findings and will implement the recommendations.
- Value for Money evaluation of significant expenditure (2022) on an information campaign for victims was completed to the satisfaction of the Committee.

Summary of key risks to the Board:

- Lack of a case management system to conduct the work of the Parole Board safely and efficiently.
- Challenges with resourcing of Secretariat and Board member recruitment and caseload.
- Staff and Board member wellbeing is challenging, given the nature of the work of the Board.
- Victim engagement remains challenging as there is no national register of victims in Ireland.

The Committee will continue to monitor these risks closely and ensure adequate risk mitigation measures are in place with a view to managing the risks and reducing the risk scores over time, where possible, as progress is made.

6. Planned work for the remainder of 2023

- Ensure the findings of the C&AG Audit report and Department of Justice Internal Audit report are implemented.
- Meet with Department of Justice Internal Audit Unit without Secretariat staff present.
- Conduct a self-assessment of effectiveness of the FARG Committee.
- Develop a draft Risk Appetite Statement for Board discussion and agreement.
- Continue to closely review the Risk Register and work to mitigate against high level risks in particular.
- Review policy and procedure documents.

Appendix 4: 2021 Establishment Accounts of the Parole Board

The Parole Board

An Bord Parúil

FINANCIAL STATEMENTS

31 July 2021

(Date of Establishment of the Parole Board – in accordance with the Parole Act 2019 (Commencement) Order 405 of 2021)

to 31 December 2021

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General Information

Address

Ground Floor
6/7 Hanover Street East
Dublin 2
D02 W320

Board Members

Mr Michael White, Chairperson
Ms Sinéad McMullan BL
Dr Shane McCarthy
Dr Patrick Devitt
Dr Laura Mannion
Dr Sharon Lambert
Mr Paul Murphy
Ms Dolores Courtney
Chief Superintendent Pdraig Dunne
Ms Leah McCormack
Mr Paddy Richardson
Ms Ann Reade
Mr Kieran Kenny

Chief Executive

Ciairín de Buis (Appointed from 11/01/2022)
Brendan Eiffe (Interim) – (21/06/2021
– 11/01/2022)

Telephone Number

01 474 8767

Website

www.gov.ie/paroleboard

Auditors

Office of the Comptroller and Auditor General
3A Mayor Street Upper
Dublin 1
D01 PF7

Governance Statement and Board Report

Governance

The Parole Board was established by the Minister for Justice in July 2021. The Parole Board considers applications for parole from those in prison serving life sentences once they have served at least 10.5 years of their sentence. However, parole shall not be granted to anyone who has served less than 12 years of a life sentence. In addition, the Parole Board determines whether a parole applicant would, if released, not present an undue risk to the safety and security of members of the public, including victims, and that the parole applicant has been rehabilitated and is capable of reintegrating into society.

Functions of the Parole Board

The functions and responsibilities of the Parole Board are set out in the Parole Act 2019. Standing items considered by the Board include:

- Parole applications
- Victim engagement and liaison
- Reports on the statutory committees
- Financial reports
- Governance matters
- Risk Management

Section 20 of the Parole Act 2019 requires the Board to keep, in such form as may be approved of by the Minister of Justice, with the consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of moneys received and spent by the Board, including an income and expenditure account and a balance sheet.

In preparing these financial statements the Board is required to:

- select suitable accounting policies and apply them consistently,
- make judgments 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.

The Board 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 Section 20. The maintenance and integrity of the corporate and financial information on the Board's website is the responsibility of the Board.

The Board is responsible for approving the annual budget. Evaluation of the performance of the Board by reference to the budget is a standing item for Board meetings. The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements properly present the financial performance and the financial position of the Parole Board as at 31 December 2021.

Management

The day-to-day management of the staff and administration of the Parole Board is carried out by the Chief Executive and her senior management team. The Chief Executive is accountable to the Board for the performance of the functions under the Act and such other functions as may be given by the Board.

Board Structure

The Board consists of 13 members pursuant to Section 10 (3) of the Act. The elected members serve on the Board for a period of 2 or 4 years. The Board met on 4 occasions in 2021.

Membership	Date of Appointment	Meetings Attended
Mr Michael White	10th August 2021	4
Ms Sinéad McMullan BL	10th August 2021	3
Dr Shane McCarthy	10th August 2021	4
Dr Patrick Devitt	10th August 2021	4
Dr Laura Mannion	10th August 2021	4
Dr Sharon Lambert	10th August 2021	4
Mr Paul Murphy	10th August 2021	3
Ms Dolores Courtney	10th August 2021	4
Chief Superintendent Pdraig Dunne	10th August 2021	4
Ms Leah McCormack	10th August 2021	3
Mr Paddy Richardson	10th August 2021	4
Ms Ann Reade	10th August 2021	4
Mr Kieran Kenny	10th August 2021	4

In 2021, members of the Board were paid the following fees and expenses:-

Membership	Fee (€)	Expenses (€)
Mr Michael White	5,022	-
Ms Sinéad McMullan BL	4,659	-
Dr Shane McCarthy	4,659	1,399
Dr Patrick Devitt	4,659	-
Dr Laura Mannion	4,659	1,021
Dr Sharon Lambert	-	-
Mr Paul Murphy	4,659	-
Ms Dolores Courtney	-	-
Chief Superintendent Pdraig Dunne	-	-
Ms Leah McCormack	-	-
Mr Paddy Richardson	4,659	258
Ms Ann Reade	4,659	549
Mr Kieran Kenny	4,659	694
TOTAL	42,294	3,921

Five members: Mr Michael White (Chairperson, retired member of the High Court from 1st Oct 2021), Dr Sharon Lambert, Ms Dolores Courtney, Chief Superintendent Pádraig Dunne and Ms Leah McCormack did not receive a fee under the One Person One salary (OPOS) principle.

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

The Board is responsible for ensuring the Parole Board 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 breakdown

Employees’ short term benefits from the Date of Establishment (31st July 2021) to 31st December 2021, in excess of €60,000 are categorised into the following bands:

Range of total employee benefits

From	To	Number of Employees 2021
€60,000	€69,999	-
€70,000	€79,999	-
€80,000	€89,999	-
€90,000	€99,999	-
TOTAL	-	-

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 on behalf of the employee but exclude employer’s PRSI.

Consultancy Costs

There was no consultancy expenditure incurred in the reporting period.

Legal Costs

There was no expenditure in the reporting period in relation to legal costs, settlements, conciliation, and arbitration proceedings relating to contracts with third parties.

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2021 (€)
Board Members – Foreign Travel	-
Staff Members – Foreign Travel	-
Board Members – Domestic Travel	3,921
Staff Members – Domestic Travel	-
TOTAL	3,921

Hospitality Expenditure

There was no hospitality expenditure incurred during the year.

Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies, as published by the Department of Public Expenditure and Reform (August 2016). Following the Board's establishment year, procedures has been put in place to comply with requirements from the Code of Practice for the Governance of State Bodies.

As at 31 December 2021, the Parole Board has complied with the Code of Practice for the Governance of State Bodies with the following exceptions:

1. Finance, Audit, Risk and Governance Committee was established by the Board in March 2022 and it held its first meeting on 31 March 2022.
2. An Internal Audit function has not yet been established by the Board. The Board is planning to establish this function in 2023.
3. Annual and Strategic Plans are currently being finalised.

4. A Governance and Oversight Agreement between the Parole Board and the Department of Justice was signed on 7th April 2022.
5. A Performance Delivery Agreement with the Department of Justice was signed on 7th April 2022.
6. The Board did not conduct an annual self review in 2021. This is planned for 2022 or early 2023.

On behalf of the Parole Board



Mr Michael White,
Chairperson



Ms Ciairín de Buis,
Chief Executive

Date: 1st December 2022

Statement on Internal Controls

Scope of Responsibility

The Parole Board was established with effect from 31st July 2021 in accordance with the Parole Act 2019. On behalf of the Parole Board, I acknowledge the Board'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).

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or detected in a timely way.

The Board is satisfied that the systems, which it has in place, are reasonable and appropriate having regard to its size, level of expenditure, staff resources and the nature of its operations. Maintaining the system of internal controls is a continuous process and the system and its effectiveness are kept under ongoing review.

Shared Services

The Parole Board was established with effect from 31st July 2021.

Since its establishment, the Parole Board avails of payments agency services from the Department of Justice's Financial Shared Services.

All income and expenditure transactions pertaining to the Parole Board were reviewed and approved by the management team and forwarded to Financial Shared Services for payments processing

and accounting ledger maintenance.

The Payroll Shared Services Centre (PSSC) processed payroll on behalf of the Parole Board for the period to 31st December 2021.

Information and Communication Technologies

The Parole Board avails of a shared ICT support service from the Department of Justice. An agreement for the provision of services is in place in relation to the ICT service and arrangements are in place to back up the Parole Board systems.

Administrative Controls and Management Reporting

The Parole Board's system of Internal Control is based on a framework of regular management information, administrative procedures including segregation of duties, and a system of delegation and accountability. In particular, it includes:

- An appropriate budgeting system with an annual budget which is reviewed regularly by the senior management team.
- Regular reviews by senior management of periodic and annual financial reports.
- A risk management system that is fit-for-purpose.
- Clearly assigned management responsibilities, with corresponding accountability.

Risk and Control Framework

The Parole Board 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 the Board and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Senior management team. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

Ongoing Monitoring and Review

The Parole Board has in place a risk management policy which identifies risks, the controls in place and the reporting and monitoring procedures. The Board takes the major strategic decisions and meets at regular intervals to monitor performance and plans. The executive management only act within the authority delegated by the Board or pursuant to those functions under the Act to give effect to the policies and Board's decisions. I confirm that the following ongoing monitoring systems are in place:

- Key risks and controls have been identified and processes have been put in place to monitor the operation of those key controls and report on any deficiencies.
- Formal procedures are in place for the purchase of all goods and services, for approval of invoices in respect of goods and services and authorisation of payment in respect of goods and services.
- There are regular reviews by the Chief Executive and her senior management team of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned.
- There are systems in place to safeguard assets.

Procurement

I confirm that the Parole Board has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2021 the Board complied with those procedures.

Internal Control Issues

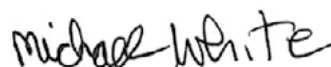
No weaknesses with internal controls were identified in relation to 2021 that require disclosure in the financial statements.

Review of Effectiveness

I confirm that the Board has procedures to monitor the effectiveness of its risk management and internal control procedures.

No review of the effectiveness of the system of internal controls was undertaken for the period 31 December 2021. The Board plans to conduct an external review of the effectiveness of the system of internal controls in 2022 or early 2023.

On behalf of the Parole Board



Mr Michael White,
Chairperson
01/12/2022

Certificate of the Comptroller and Auditor General



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

The Parole Board

Opinion on financial statements

I have audited the financial statements of the Parole Board for the period ended 31 December 2021 as required under the provisions of section 20 (2) of the Parole Act 2019. The financial statements 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, the financial statements give a true and fair view of the assets, liabilities and financial position of the Parole Board at 31 December 2021 and of its income and expenditure for the period ended 31 December 2021 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 Parole Board 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 Parole Board has presented certain other information together with the financial statements. This comprises the governance statement and board 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

5 December 2022

Responsibilities of the Board members

The governance statement sets out the Board members' responsibilities. The Board is responsible for

- the preparation of annual financial statements of the Parole Board in the form prescribed under section 20 (1) of the Parole Act 2019
- 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 20 (2) and (3) of the Parole Act 2019 to audit the financial statements of the Parole Board 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 Parole Board'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 Parole Board 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 there are material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if there is any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

Statement of Income and Expenditure and Retained Revenue Reserves

For the period ended 31 December 2021

	Notes	2021 (€)
Income		
Grant	2	219,225
Total Income		219,225
Expenditure		
Board Costs	3	46,215
Staff Costs	4	157,281
General Expenses	5	49,581
Depreciation	6	756
Total Expenditure		253,833
Deficit for the period before appropriations		(34,608)
Transfer to capital account	9	(14,230)
Deficit for the period after appropriations		(48,838)
Balance carried forward at 31 December		(48,838)

The Statement of Income and Expenditure and Retained Revenue Reserves includes all gains and losses recognised in the period.

The Statement of Cash Flows and notes 1-14 form part of these financial statements.

On behalf of the Parole Board



Mr Michael White,
Chairperson

Date: 01/12/2022



Ms Ciairín de Buis,
Chief Executive

Date: 01/12/2022

Statement of Financial Position

As at 31 December 2021

	Notes	2021 (€)
Fixed Assets		
Property, Plant and Equipment	6	14,230
		14,230
Current assets		
Receivables	7	-
		-
Current Liabilities		
Amounts Falling Due Within 1 Year		
Payables and accruals	8	(48,838)
Net Current Liabilities		(48,838)
Total Assets less current liabilities		(34,608)
Net Assets		(34,608)
Reserves		
Statement of Income and Expenditure		(48,838)
Capital Account	9	14,230
		(34,608)

The Statement of Cash Flows and notes 1-14 form part of these financial statements.

On behalf of the Parole Board



Mr Michael White,
Chairperson

Date: 01/12/2022



Ms Ciairín de Buis,
Chief Executive

Date: 01/12/2022

Statement of Cash Flows

For the period ended 31 December 2021

	Notes	2021 (€)
Net Cash Flow from Operating Activities		
Deficit for the period		(34,608)
Depreciation charge	6	756
(Increase) / Decrease in receivables		-
Increase in payables		48,838
Loss / (Gain) on disposal of fixed assets		-
Net Cash Inflow from Operating Activities		14,986
Net Cash flows from Investing Activities		
Amounted allocated to fund asset additions	9	(14,986)
Disposal of assets		-
Net Cash Flow from Investing Activities		(14,986)
Net Cash flows from Financing activities		
		-
Increase / (Decrease) in Cash and Cash Equivalents		
		-
Cash at bank 31 December		
		-

On behalf of the Parole Board



Mr Michael White,
Chairperson

Date: 01/12/2022



Ms Cairín de Buis,
Chief Executive

Date: 01/12/2022

Notes to the Financial Statements

For the period ended 31 December 2021

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by the Parole Board is set out below. They have all been applied consistently throughout the period.

a) General

The Parole Board was established by the Minister for Justice on 31st July 2021 under Section 8 of the Parole Act, 2019 with a head office at 6/7 Hanover Street East, Dublin 2.

The principal functions of the Board, as specified in the Act, are:

- Parole applications
- Victim engagement and liaison
- to provide information to persons serving sentences of imprisonment, victims, and members of the public in relation to its functions,
- provide information to the Minister in relation to its functions and make recommendations to the Minister, upon his or her request, to assist him or her in coordinating and making policy related to the release of persons from prison on parole, and
- the Board may undertake, commission, or assist in research projects and other activities related to the release of persons from prison on parole which in the opinion of the Board may assist it in the exercise of its functions and make recommendations to the Minister arising from those projects or activities.

b) Statement of Compliance

The financial statements of the Parole Board for the period ended 31st December 2021 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council (FRC) in the UK.

c) Basis of Preparation

The financial statements are prepared under the accruals method of accounting and under the historical cost convention, in the form approved by the Minister for Justice with the concurrence of the Minister for Public Expenditure and Reform, in accordance with Section 20 of the Parole Act 2019.

The Board has concluded that there is no material uncertainty regarding the Parole Board's ability to meet its liabilities as they fall due and continue as a going concern. The Parole Board has recognised a deficit in 2021, however given the continued support via grant funding from the Department of Justice, the Board has a reasonable expectation that the Parole Board will have adequate resources for the foreseeable future. On this basis the Board consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the Parole Board was unable to continue as a going concern.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to The Parole Board's financial statements.

d) Income

Grant income is recognised on a cash basis in the financial statements and represents grant funding provided to the Parole Board, through Vote 24, Department of Justice.

Oireachtas grant income and income applied to capital expenditure match the sum charged to the Appropriation account of the Department.

e) Expenditure

All expenditure, including payroll, is processed by the Department of Justice and recorded on an accrual basis in the financial statements.

f) Tangible Assets and Depreciation

Tangible assets are stated at their historical cost less accumulated depreciation. Depreciation is charged to the Statement of Income and Expenditure on a straight line basis, at the rates set out below, so as to write off the assets, adjusted for residual value, per their expected useful lives as follows:

IT Equipment	Straight-line over 3 years
Office Equipment	Straight-line over 5 years
Furniture and Fittings	Straight-line over 10 years
Leasehold Improvements	Straight-line over 8 years

The residual value and useful lives of fixed assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

g) Capital Account

The capital account balance represents the unamortised value of funds used for the purchase of fixed assets.

h) Employee Benefits

Short-term 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.

Parole Board employees are civil servants and their pension liabilities will be met from the superannuation vote managed by the Department of Public Expenditure and Reform. Superannuation entitlements do not extend beyond the standard arrangements for civil servants.

The Public Service (Single Scheme and Other Provision) Act 2012 became law on 28th July 2012 and introduced the new Single Public Service Pension Scheme (Single Scheme) which commenced with effect from 1st January 2013. All new staff members to the Parole Board, who are new entrants to the Public Sector, on or after 1st January 2013 will be members of the Single Scheme. There is no charge in these financial statements for any liabilities which may arise in respect of the retirement benefits of the Parole Board.

i) 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 the Parole Board 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.

j) Payables

Trade creditors are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument.

k) 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

2. Grant Income

	2021 (€)
Department of Justice (Vote 24 Subhead A 17)	219,225
	219,225

The Oireachtas grant figure comprises the amount charged to Subhead A 17 in 2021 of €215,616 and net of miscellaneous charges and receipts amounting to €3,609 accounted for in other subheads which pertain to the Board.

3. Board Costs

	2021 (€)
Chairperson's fee	5,022
Board member fee	37,272
Travel and Subsistence	3,921
	46,215

4. Staff Costs

	2021 (€)
Salaries and wages (incl. ER PRSI)	157,281
	157,281

At 31 December 2021 the Parole Board employed 12 whole time equivalent permanent staff.

Additional Superannuation Contributions (ASC) were deducted in line with statutory requirements. €3,609 of ASC have been deducted in 2021 and retained by the Department of Justice.

€81,310 of salaries in 2021 were paid by the Department of Justice on behalf of the Parole Board. This includes the salary for the Interim CEO. From 2022 all salaries will be charged to the Parole Board.

5. General Expenses

	2021 (€)
Telephone	3,099
Printing, postage, stationery and storage	1,260
Counselling	448
IT Equipment costs	1,163
IT Technical support	14,400
Advertising and Publications	3,028
Audit	8,500
Accountancy	14,004
Meetings and conferences	2,790
Communications and media	889
	49,581

6. Property, Plant and Equipment

	Office Equipment	IT Equipment	TOTAL
	€	€	€
Cost			
Additions	5,840	9,146	14,986
At 31 December 2021	5,840	9,146	14,986
Depreciation			
Charge for the period	195	561	756
At 31 December 2021	195	561	756
Net Book Value			
At 31 December 2021	5,645	8,585	14,230

7. Receivables

There were no receivables as at 31st December 2021.

8. Payables and Accruals

	2021 (€)
Accruals	48,838
	48,838

The terms of accruals are based on the underlying contracts.

9. Capital Account

	2021 (€)
Funds allocated to acquire fixed assets	14,986
Funds allocated to development of assets	-
Amount amortised in line with asset depreciation	(756)
Amount released from / (to) statement of income and expenditure	14,230
As at 31st December	14,230

Key management personnel in the Parole Board consist of the Board members and the interim Chief Executive Officer. Total compensation paid to key management personnel, including Board members' fees and expenses amounted to €46,215. The salary of the interim Chief Executive Officer was met by the Department of Justice totalling €45,644.

10. Related Party Disclosures

Key management personnel in the Parole Board consist of the Board members and the interim Chief Executive Officer. Total compensation paid to key management personnel, including Board members' fees and expenses amounted to €46,215. The salary of the interim Chief Executive Officer was met by the Department of Justice totalling €45,644.

The Board has adopted procedures in accordance with the guidelines issued by the Department of Public Expenditure and Reform in relation to the disclosure of interests by Board members and these procedures have been adhered to in the period. There were no transactions in the period in relation to the Board's activities in which a Board member had any beneficial interest.

11. Accommodation

The Parole Board operates from Ground Floor, 6/7 Hanover Street East, Dublin 2, D02 W320.

12. Capital Commitments

There were no capital commitments at year end.

13. Events after reporting period

There are no events between the reporting date and the date of approval of these financial statements for issue that require adjustment to the financial statements.

14. Approval of financial statements

The financial statements were approved by the Board at its meeting on 1st December 2022.



An Bord Parúil
The Parole Board



An Bord Parúil
The Parole Board

Tuarascáil Bhliantúil an Bhoird Parúil 2021/2022

Clár Ábhair

Réamhrá an Chathaoirligh	2	Dualgas um Chomhionannas agus Cearta an Duine san Earnáil Phoiblí	18
Nóta ón bPríomhfheidhmeannach	4	Sláinte agus sábháilteacht	18
Fúinn	6	Úsáid fuinnimh	18
Ráiteas Misin, Luachanna agus Físe	7	Comhlíonadh Cosanta Sonraí	18
Ár Ráiteas Misin	7	Iarrataí ar rochtain ó ábhair shonraí	19
Ár mBunluachanna	7	Saoráil Faisnéise (SF)	19
Ár Ráiteas Físe	7	Iarratais Shaorála Faisnéise	19
Struchtúr an Bhoird Parúil	8	Sárúithe ar Shonraí	19
Cothromaíocht Inscne	8	Ceisteanna Parlaiminte	19
Coistí	9	Cairt Custaiméirí	19
Rúnaíocht an Bhoird Parúil	9	Bainistíocht airgeadais agus caiteachas	20
Struchtúr Eagraíochta	9	Rialú Inmheánach Airgeadais	20
An bealach ina n-oibríonn an Bord Parúil	10	Bainistiú Buiséid	20
Príomhspríocanna ó bhunú an Bhoird	11	Iníúchadh Inmheánach	21
3`>Bp >Bp>s-“>`na .., } p%e“s%B`	12	Soláthar	21
Príomhspríocanna	13	Aguisín 1: Tinreamh ag na cruinnithe boird i gcás gach bail	22
Dul Chun Cinn maidir le Cuspóirí agus Spríocanna	14	Fochoistí	23
Forléargas ar chomhlíonadh agus rialachas	16	Aguisín 2: Táillí comhaltai boird agus costais eile	24
Feidhmíocht a bhaint amach agus a mhaoirsiú	16	Caiteachas Taistil agus Cothaithe	25
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Aithint agus rannpháirtíocht íospartach	17	Costais Chomhairleachta	25
Feachtas faisnéise d'íospartaigh	17	Aguisín 3: Tuarascáil Bhliantúil an Choiste AIRR	26
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Soláthar foirne agus acmhainní	17		
Nochtadh faoi Chosaint	18		
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Tuairisciú Corparáideach	18		

Réamhrá an Chathaoirligh

Tá áthas orm céad Thuarascáil Bhliantúil an Bhoird Parúil reachtúil a chur i láthair.

Bhí d'onóir agam ainmniúchán a fháil ón bPríomh-Bhreitheamh ag an am, an Breitheamh Onórach an tUasal Frank Clarke i Nollaig 2020, bheith mar Chathaoirleach ainmnithe ar an mBord Parúil Reachtúil nua a bhí sé beartaithe a bhunú faoi Acht Parúil 2019.

Cuireadh tús leis an reachtaíocht mar Bhille Comhaltaí Príobháideacha, agus bhí tacaíocht leathan traspháirtí aici san Oireachtas. Bunaíodh córas Parúil a tháinig in ionad an Bhoird Parúil Eatramhach chomhairleach.

Chuimsigh an reachtaíocht nua den chéad uair ceart íospartach agus ball teaghlaigh íospartach marbh aighneachtaí a dhéanamh chuig an mBord maidir le hiarratas ar pharúl.

Ba mhian leis an Aire Dlí agus Cirt Helen McEntee TD agus an Roinn an reachtaíocht a thionscnamh a luaithe agus ab 'fhéidir.

Bhunaigh an Roinn Bord Tionscadail agus rinneadh ball díom den bhord sin ar an 3 ú lá de mhí Feabhra 2021.

Rinne an Bord Tionscadail réamhobair shuntasach d'fhonn ullmhú do thionscnamh na reachtaíochta agus do bhunú an Bhoird.

Ceapadh Uas Brendan Eiffe mar Phríomhoifigeach Feidhmiúcháin eatramhach ar an 21 Meitheamh 2021.

Tionscnaíodh an reachtaíocht ar an 30ú Iúil 2021 agus bunaíodh an Bord ar an 31ú Iúil 2021. Ní phléann an Bord, faoi láthair, ach le hiarratasóirí a bhfuil príosúnacht saoil á cur isteach acu.

Tharla céad chruinniú an Bhoird nua ar an 9ú Meán Fómhair 2021. Tháinig an Bord le chéile ar a laghad uair sa mhí ó shin (ach amháin mí Lúnasa).

Cheadaigh an Bord ceapachán Ciairín Uas. de Buis mar Phríomhfheidhmeannach ar an 4ú Samhain 2021. Thosaigh Ciairín a cuid oibre ar an 11ú Eanáir 2022.

Idir Meán Fómhair 2021 agus Meitheamh 2022, dhírigh an Bord ar fhéachaint chuige go raibh gach nós imeachta ábhartha curtha i bhfeidhm d'fhonn go mbeadh siad in ann feidhmiú i gceart, lena n-áirítear Scéim um Chúnamh Dlí a bhunú. Rinneadh obair shuntasach freisin lena chinntiú go gcuirfí creat maith rialachais chorparáidigh i bhfeidhm. Bunaíodh dhá fho-choiste den Bhord, coiste Airgeadais, Iniúchta agus Rialachais agus fochoiste um Rannpháirtíocht Íospartach.

Thosaigh an Bord ar larratais a bhreithniú i Meitheamh 2022. Cuid ríthábhachtach d'obair an Bhoird is ea go mbuailfeadh ar a laghad beirt chomhaltaí den Bhord le teaghlaigh d'íospartaigh mharbha agus leis na hiarratasóirí ina dhiaidh sin. Tá ualach oibre trom ar an mBord, agus tá siad ag iarraidh go bhfuil a laghad moille agus is féidir i gceist.

Tá comhoibriú an Gharda Síochána, Sheirbhís Phríosúin na hÉireann, na Seirbhíse Cúirteanna agus na Seirbhíse Promhaidh ina dhlúthchuid dár gcuid oibre agus táimid fíorbhuíoch díobh.

Ba mhaith liom buíochas ó chroí a ghabháil le Cairín, Brendan agus le foireann uile Rúnaíochta an Bhoird as an obair mhór a rinne siad agus an Bord á bhunú agus as leanúint den obair sin. Gabhaim buíochas freisin le comhaltaí an Bhoird a chuir go mór le hobair an Bhoird lena gcuid taithí, a n-obair chrua agus a gcomhairle stuama.

Gabhaim buíochas le pearsanra uile na Roinne Dlí agus Cirt a sholáthraíonn tacaíocht fhíor-riachtanach don Bhord agus leo siúd ar an mBord Tionscadail ach go háirithe a ghlac páirt i mbunú an Bhoird.



Michael White
Cathaoirleach an Bhoird Parúil

A handwritten signature in black ink that reads "Michael White". The signature is written in a cursive, slightly slanted style.

Michael White
Cathaoirleach an Bhoird Parúil

**“Tá comhoibriú an Gharda Síochána,
Sheirbhís Phríosúin na hÉireann, na
Seirbhíse Cúirteanna agus na Seirbhíse
Promhaidh ina dhlúthchuid dár gcuid
oibre agus táimid fíorbhuíoch díobh.”**

Nóta ón bPríomhfheidhmeannach

D'athraigh agus d'fhorbair cúrsaí parúil in Éirinn go mór le linn 2021-2022. Tá áthas orm, agus tá sé de phribhléid agam, an Tuarascáil Bhliantúil seo ar obair an Bhoird Parúil a chur i láthair – an chéad cheann ónár mbunú reachtúil – le linn 2021-2022.

Ó bhunú an Bhoird Parúil ar an 31ú Iúil 2021, d'oibríomar d'fhonn próiseas parúil a bhunú ina ndéantar iarratasóirí agus íospartaigh parúil a mheá, ina n-éistear leo agus ina léirítear meas orthu agus ina ndéantar gach cinneadh go cothrom, neamhchlaonta agus go pras.

Bunaíodh an Bord Parúil mar chomhlacht reachtúil faoin Acht Parúil 2019 (an tAcht) ar an 31ú Iúil 2021. Faoin reachtaíocht sin, déanann an Bord Parúil a chinntí parúl a thabhairt nó a dhiúltú go neamhspleách ar an Aire Dlí agus Cirt, agus tagann sé in áit an Bhoird Parúil eatarraigh a bhí i bhfeidhm roimhe seo ó 2001.

Le linn ár gcéad bhliain oibre, chaith an Bord Parúil go leor ama ag forbairt nósanna imeachta agus próiseas lena chinntiú gur forbraíodh 'ollstruchtúr' boird parúil neamhspleách agus gur cuireadh i bhfeidhm é. Áiríodh leis an obair sin beartais agus nósanna imeachta corparáideacha a fhorbairt, oibriú i dtreo dea-rialachais, agus nósanna imeachta a fhorbairt d'iarratais pharúil. Saothar suntasach ann féin a bhí i ngach ceann díobh sin. I gcomhthráth leis an obair sin, bhí gné oibríochtaí an pharúil á forbairt againn.

Chaith an Bord go leor ama go luath in 2022 ag forbairt agus ag bunú ár bpróisis rannpháirtíochta d'íospartaigh. Ba mhaith liom buíochas ar leith a ghabháil leis an nGarda Síochána as an méid ama agus an dúthracht a chaith siad agus iad ag cabhrú linn íospartaigh a aithint agus ag cur ar ár gcumas teagmháil a dhéanamh leis an oiread íospartach agus is féidir chun iarraidh orthu a machnamh a dhéanamh faoi aighneacht a dhéanamh chuig an mBord Parúil.

Impím freisin ar aon íospartaigh a d'fhulaing coir thromchúiseach, i gcás inar gearradh pianbhreith shaoil ar an déantóir coire, machnamh a dhéanamh ar dhul i dteagmháil leis an mBord Parúil.

Sa dara leath de 2022, chaitheamar go leor ama ag plé le hiarratasóirí parúil agus príosúnaigh incháilithe. Chomh maith le faisnéis a dháileadh faoin bparúl, thugamar cuairt ar phríosúin ar fud eastát na bpríosúin, agus bhuaileamar le hiarratasóirí, agus príosúnaigh eile ar gearradh pianbhreith shaoil orthu, chun an próiseas parúil a phlé agus a mhíniú. Ba mhaith liom buíochas a ghabháil le Seirbhís Phríosúin na hÉireann as na cuairteanna agus na cruinnithe sin a éascú, ar cuid luachmhar iad dár bplé le hiarratasóirí, agus a mbeadh ár gcuid oibre i bhfad níos deacra dá n-uireasa.

Chomh fada agus a bhaineann sé le cinntí parúil a dhéanamh, ní bheadh an obair idir lámha againn indéanta murach obair seirbhísí amháil an tSeirbhís Phromhaidh, Seirbhís Phríosúin na hÉireann (lena n-áirítear an IPS tSeirbhís Síceolaíochta), an Garda Síochána agus an tSeirbhís Cúirteanna. Braithimid ar an eolas agus ar na tuairiscí a fhaighimid ó gach ceann de na seirbhísí seo, agus go leor eile.



Oibríomar le gach ceann de na gníomhaireachtaí sin chun caidreamh láidir oibre, prótacail thuairiscithe agus malartú réidh faisnéise a fhorbairt. Ní bheadh próiseas parúil neamhspleách, cothrom agus pras indéanta murach obair agus tiomantas na ngníomhaireachtaí sin agus na ngairmithe atá ag obair iontu.

Ar fud na seirbhíse poiblí, is dúshlán é acmhainní a fháil agus a chur ar fáil. Cé go bhfuil maoiniú i bhfad níos mó ag an mBord Parúil reachtúil ná mar a bhí ag a réamhtheachtaí, beidh níos mó acmhainní ag teastáil uainn. Go háirithe, is ábhar imní agus riosca don Bhord Parúil é oibriú gan córas bainistíochta cásanna. Leanfaimid orainn ag obair leis an Roinn Dlí agus Cirt i rith 2023 chun a chinntiú go dtabharfar aghaidh ar an mbearna sin agus chun a chinntiú go mbeidh acmhainní leordhóthanacha agus cuí ar fáil chun cur ar ár gcumas ár bhfeidhmeanna reachtúla a chomhlíonadh.

Bhí Covid-19 fós ag cur isteach ar ár gcuid oibre i rith 2021-2022. De réir mar a thosaíomar ag teacht amach as an bpaindéim, dhíríomar ar fhoghlaim ón méid a d'oibrigh le linn na tréimhse dúshlánaí sin agus ar an méid sin a choinneáil. Lean an fhoireann de bheith ag obair go cianda ar dtús, agus ina dhiaidh sin ar bhonn hibrideach. Chuir an teicneolaíocht ar ár gcumas plé leis na seirbhísí ar fad le linn an ama sin agus bhí roinnt buntáistí ag baint léi. Mar sin féin, baineann go leor dár gcuid oibre tairbhe as plé duine le duine a dhéanamh agus bhíomar in ann plé níos éasca a dhéanamh lenár bpáirtithe leasmhara go léir de réir mar a tháingamar amach diaidh ar ndiaidh as cúinsí éigeandála na paindéime.

Tá an obair a dhéanann an Bord Parúil deacair, casta agus dúshlánach, agus ní mór di a bheith – táimid ag déanamh cinntí a mbíonn tionchar díreach acu ar shábháilteacht an phobail, agus ar shaol iarratasóirí agus íospartach.

Ba mhaith liom buíochas ar leith a ghabháil le Cathaoirleach an Bhoird Parúil, an Breitheamh Michael White, chomh maith lena chomhchomhaltaí boird as a gcabhair agus a dtacaíocht le linn chéim 'nuathionscanta' an Bhoird Parúil reachtúil. Léiríonn siad díograis agus tiomantas ollmhór chun próiseas parúil cothrom agus cóir a chinntiú, ar gné thábhachtach agus chriticiúil dár gcóras ceartais é.

Ba mhaith liom buíochas a ghabháil le mo chomhghleacaithe sa Rúnaíocht freisin – ní obair éasca a dhéanaimid, bíonn dúshlán agus deacracht ag baint léi uaireanta. Léiríonn mo chomhghleacaithe tiomantas, comhbhá agus gairmiúlacht ina gcuid oibre ó lá go lá chun a chinntiú go n-éistear le hiarratasóirí agus le híospartaigh agus go léirítear meas orthu le linn an phróisis parúil.

Mar fhocal scoir, ba mhaith liom buíochas a ghabháil leis na hiarratasóirí agus leis na híospartaigh a chuir a muinín ionainn - mar bhord parúil neamhspleách a bhfuil sé de chúram air an pobal a chosaint, a chaitheann go cothrom le hiarratasóirí, agus a éistean le híospartaigh.



Ciairín de Buis
Príomhfheidhmeannach



Ciairín de Buis
Príomhfheidhmeannach

Is comhlacht reachtúil neamhspleách é an Bord Parúil faoi choimirce an Aire Dlí agus Cirt agus bunaíodh é ar an 31 Iúil 2021 faoi alt 8 d'Acht Parúil 2019 ("an tAcht").

Tagann sé in ionad an iar-Bhoird Parúil Eatramhaigh neamhreachtúil, a raibh sé mar aidhm aige iarratais ar pharúl a bhreithniú agus moltaí a chur faoi bhráid an Aire Dlí agus Cirt lena gcinneadh.

Tá an Bord Parúil nua neamhspleách go reachtúil ina chinnteoireacht. Faoi láthair, breithníonn sé iarratais ar pharúl ó phríosúnaigh a bhfuil pianbhreitheanna saoil á gcur isteach acu a luaithe a bheidh 10 mbliana go leith ar a laghad dá bpianbhreith curtha isteach ag na daoine sin. De réir an dlí, ní mór 12 bhliain ar a laghad dá bpianbhreith shaoil a bheith curtha isteach ag duine sular féidir parúl a thabhairt dóibh.

Agus cinneadh á dhéanamh maidir le hiarratas, breithníonn an Bord Parúil tosca lena n-áirítear:

- an riosca don phobal;
- athshlánú an iarratasóra;
- an bhfuil sé iomchuí iad a scaoileadh ar parúl.

Faoin Acht Parúil, tá sé de cheart anois ag íospartaigh páirt a ghlacadh sa phróiseas parúil.

Chomh maith leis na feidhmeanna atá leagtha amach thuas, foráiltear le halt 9 den Acht:

- (a) go soláthródh an Bord faisnéis do dhaoine a bhfuil pianbhreitheanna príosúnachta á gcur isteach acu, d'íospartaigh agus do dhaoine den phobal i ndáil lena fheidhmeanna,
- (b) go soláthródh an Bord faisnéis don Aire i ndáil lena fheidhmeanna agus go gcuirfeadh sé moltaí faoi bhráid an Aire, arna iarraidh sin dó nó dí, chun cabhrú leis nó léi beartas a chomhordú agus a dhéanamh a bhaineann le daoine a scaoileadh saor ó phríosún ar parúl, agus
- (c) go bhféadfadh an Bord tabhairtfaoi thionscadail thaighde agus faoi ghníomhaíochtaí eile bainteach le daoine a scaoileadh saor ar parúl ó phríosún, nó iad a choimisiúnú nó cabhrú leo, más tionscadail iad a d'fhéadfadh, dar leis an mBord, a bheith cabhrach i bhfeidhmiú a fheidhmeanna, agus moltaí a chur faoi bhráid an Aire a thagann ó na dtionscadail nó ó na gníomhaíochtaí sin.

Ráiteas Misin, Luachanna agus Físe

Ár Ráiteas Misin

“Parúl neamhspleách a chosnaíonn an pobal, a chaitheann go cothrom le hiarratasóirí parúil, agus a éistean le híospartaigh.”



Ár mBunluachanna

- i. Tugaimid cothrom na féinne agus déanaimid tréaniarracht a bheith neamhclaonta maidir le gach a ndéanaimid;
- ii. Taimid inrochtana agus sochaideartha, agus tá meas againn ar mhianta agus ar ábhair imní gach duine lena mbímid ag plé;
- iii. Táimid neamhspleách agus tá ár gcinnteoireacht bunaithe ar fhianaise;
- iv. Déanaimid ár ndícheall an pobal a chosaint inár gcuid oibre;
- v. Táimid freagrach agus oibrímid le gairmiúlacht, oscailteacht agus trédhearcacht.



Ár Ráiteas Físe

“Déantar íospartaigh agus iarratasóirí parúil a mheas, éistear leo agus léirítear meas orthu, agus déantar gach cinneadh ar bhealach cothrom agus neamhchlaonta.”



Struchtúr an Bhoird Parúil

Faoi alt 10 den Acht Parúil, 2019, ní bheidh níos lú ná 12 chomhalta ar an mBord agus líon nach mó ná 15 chomhalta air agus is é an tAire a cheapfaidh comhaltaí an Bhoird.

Áirítear ar bhallraíocht an Bhoird ainmnithigh an Phríomh-Bhreithimh, Chomhairle Ghinearálta Bharra na hÉireann, Dhlí-Chumann na hÉireann, Coláiste Síciatraithe na hÉireann, Cumann Síceolaíochta Éireann, Ard-Stiúrthóir Sheirbhís Phríosúin na hÉireann, Choimisinéir an Gharda Síochána, Stiúrthóir na Seirbhíse Promhaidh.

Tá foráil ann freisin d'ionadaí ó Eagraíocht Neamhrialtasach (ENR) a dhéanann speisialtóireacht ar abhcóideacht ar son cearta daoine a bhfuil téarmaí príosúnachta á gcur isteach acu i bpríosúin nó ar son dálaí i bpríosúin a fheabhsú, agus duine/daoine eile a bhfuil taithí agus saineolas a dhóthain acu ar ábhair a bhaineann le feidhmeanna an Bhoird.

Amhail an 31ú Nollaig 2022, bhí 12 chomhalta ar an mBord Parúil agus an Cathaoirleach, Michael White.

Thionóil an Bord a chéad chruinniú i Meán Fómhair 2021, agus lean sé ar aghaidh ag teacht le chéile go míosúil ar a laghad ina dhiaidh sin (seachas Lúnasa 2022).

Cothromaíocht Inscne

Amhail an 31 Nollaig 2022, bhí cúigear (42%) ban agus seachtar (50%) fear ina mbaill den Bhoird. Mar sin de, comhlíonann an Bord sprioc an Rialtais chun ionadaíocht íosta de 40% ar gach inscne i gcomhaltas Bhoird an Stáit a bhaint amach.

Is fear é an Cathaoirleach.

Cathaoirleach

Michael White

Príomhfheidhmeannach

Ciairín de Buis

Board members

Dr Shaon Lambert

Uas Kieran Kenny

Uas Paul Murphy

An tArd-Cheannfort Pádraig Dunne *

Uas Ann Reade

Dr Shane McCarthy

Dr Patrick Devitt

Dr Laura Mannion

Uas Sinéad McMullan, BL

Uas Andrew Brennan

Uas Leah McCormack

Uas Paddy Richardson

An tArd-Cheannfort Brian Sugrue

Uas Dolores Courtney**

* D'éirigh Pádraig Dunne as an mBord i mí Feabhra 2023 agus tháinig Brian Sugrue ina áit.

** D'éirigh Dolores Courtney as an mBord i mí Feabhra 2022 agus tháinig Andrew Brennan ina háit.

Coistí

Tá dhá Fhochoiste de chuid an Bhoird ann faoi láthair.

Bhunaigh an Bord Parúil Coiste Airgeadais, Iniúchta, Riosca agus Rialachais (AIRR) i mí an Mhárta 2022. Is iad Shane McCarthy (Cathaoirleach an choiste), Paddy Richardson agus comhalta den Choiste Seachtrach, Noella Carroll, comhaltaí an Choiste. Tháinig an Coiste le chéile cúig huaire in 2022.

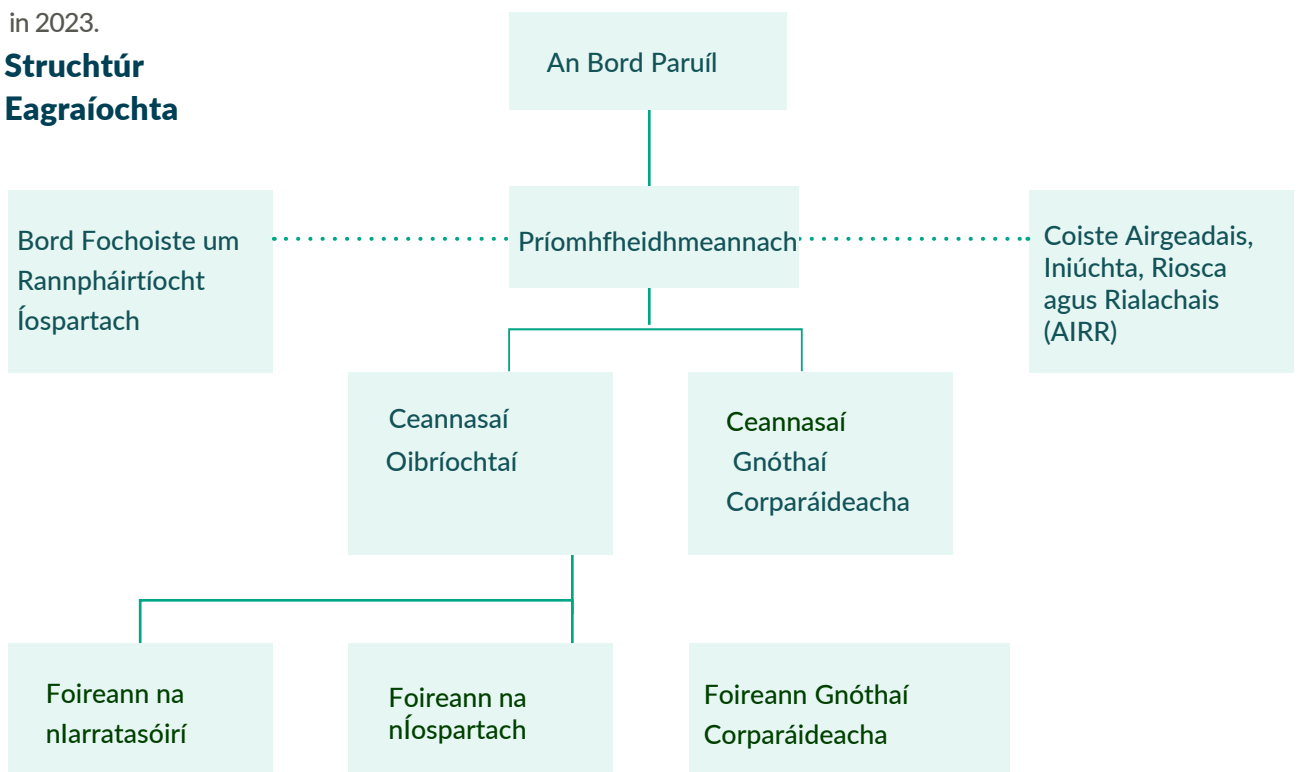
Bhunaigh an Bord Fochoiste um Rannpháirtíocht Íospartach freisin. Is iad Laura Mannion, Michael White, Sharon Lambert agus Kieran Kenny comhaltaí an Choiste. Tháinig an Coiste sin le chéile trí huaire in 2022.

Bhunaigh an Bord Fochoiste um Rannpháirtíocht Íospartach freisin. Is iad Laura Mannion, Michael White, Sharon Lambert agus Kieran Kenny comhaltaí an Choiste. Tháinig an Coiste sin le chéile trí huaire in 2022.

Rúnaíocht an Bhoird Parúil

Faigheann an Bord Parúil tacaíocht ó fhoireann na Rúnaíochta a fheidhmíonn thar dhá fheidhm: Oibríochtaí agus Gnóthaí Corparáideacha. Amhail an 31ú Nollaig 2022, bhí 20 ball foirne ann (19.3 i gCoibhéis Lánaimseartha). Tá sé sin le méadú go dtí 23 in 2023.

Struchtúr Eagraíochta



Comhlíonann an Rúnaíocht réimse leathan dualgas chun cur ar chumas an Bhoird a ndualgais a chomhlíonadh de réir Acht Parúil 2019, lena n-áirítear iad seo a leanas:

Foireann Oibríochtaí

- Dualgais Rúnaíochta a sholáthar don Bhord
- Miontuairiscí a scríobh ag cruinnithe an Bhoird
- Cruinnithe parúil a sceidealú
- Cúnamh dlíthiúil a shocrú d'íospartaigh agus d'iarratasóirí parúil
- Cinntí, fógraí, cúlghairmeacha, Orduithe Parúil/athruithe a bhainistiú
- Miontuairiscí a scríobh ag cruinnithe d'íospartaigh agus d'iarratasóirí parúil
- Idirchaidreamh d'íospartaigh.

An Fhoireann Gnóthaí Corparáideacha

- Rialachas Corparáideacha
- Cumarsáid
- Tuairisciú airgeadais
- Cosaint Sonraí
- Bainistíocht oifige
- Comhlíonadh an Chóid Cleachtas chun Comhlachtaí Stáit a Rialú a chinntiú.

An bealach ina n-oibríonn an Bord Parúil:

Fáiltíonn an Bord roimh iarratais ar pharúl ó dhaoine a bhfuil ar a laghad 10 mbliana go leith dá bpianbhreith shaoil curtha isteach acu.

De réir an dlí, ní mór 12 bhliain ar a laghad dá bpianbhreith shaoil a bheith curtha isteach ag duine sular féidir leis an mBord iarratas ar pharúl a dheonú nó a dhiúltú.

De bhun Alt 13 den Acht Parúil 2019, féadfaidh an Bord scríobh chuig na seirbhísí ábhartha agus a ordú go n-ullmhófaí tuairiscí i scríbhinn a bhaineann leis an duine ábhartha. Is féidir tuairiscí a iarraidh ar an duine atá i gceannas ar an ionad/institiúid ina bhfuil an duine faoi choinneáil, ó Sheirbhís Phríosúin na hÉireann, ó Sheirbhís Síceolaíochta SPE, ón tSeirbhís Phromhaidh, ón nGarda Síochána, ó shíciatraí, ó shíceolaí agus ó aon fhoinse eile a mheasann an Bord a bheith iomchuí sa chás.

Agus iarratas parúil á bhreithniú, is féidir leis an mBord:

- bualadh le híospartach ábhartha chun éisteacht leis an íospartach go díreach nó trína ionadaí dlíthiúil nó trína hionadaí dlíthiúil agus/nó
- aighneachtaí i scríbhinn a fháil ó íospartach ábhartha go díreach nó trína ionadaí dlíthiúil nó trína hionadaí dlíthiúil.

Tionóltar cruinnithe le híospartaigh ar leithligh ó chruinniú an Bhoird leis an iarratasóir parúil.

Cuirtear cúnamh dlí ar fáil don iarratasóir parúil agus don íospartach.

Déantar iarratais ar pharúl a athbhreithniú ag cruinnithe den mBord Parúil iomlán.

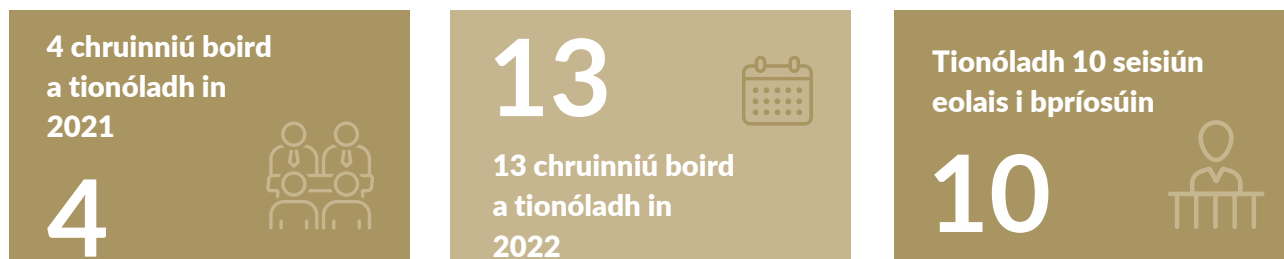
Príomhspríocanna ó bhunú

- ✓ Bunú foirmiúil an Bhoird ar an 31ú Iúil 2021
- ✓ Ceapadh Cathaoirleach agus comhaltaí an Bhoird ar an 10ú Lúnasa 2021
- ✓ Ceapachán POF Eanáir 2022
- ✓ Bunú Painéil um Chúnamh Dílthiúil
- ✓ Nósanna imeachta forbartha agus glacadh leo
- ✓ Creat íospartach i bhfeidim
- ✓ Struchtúir Rialachais Chorporáidigh a chur i bhfeidhm
- ✓ Suíomh gréasáin an Bhoird Parúil, bileog
- ✓ Plé le híospartaigh agus feachtas faisnéise a chur i bhfeidhm
- ✓ Aistriú go dtí áitreabh nua
- ✓ 10 seisiún eolais sna príosúin
- ✓ Tús curtha le cruinnithe d'íospartaigh
- ✓ Tús curtha le hathbhreithnithe ar iarratais pharúil

Sracfhéachaint ar na phríomhstaitisticí

Is beag staitistic is féidir a thabhairt toisc nach bhfuil córas bainistíochta cásanna ag an mBord Parúil. Tá an Bord Parúil i dteagmháil leis an Roinn Dlí agus Cirt chun aghaidh a thabhairt ar an mbearna sin mar ábhar tosaíochta.

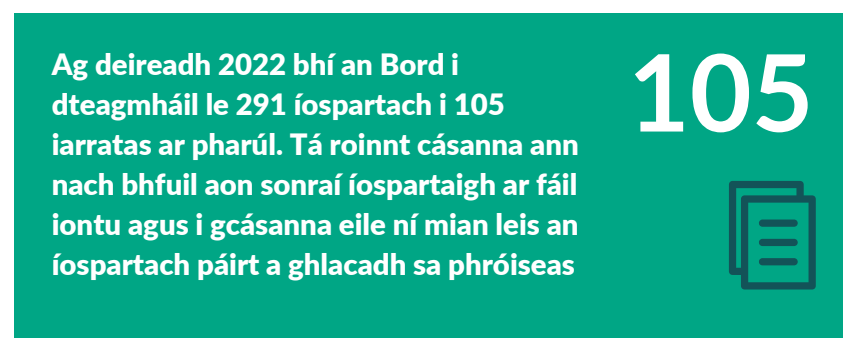
BOARD



CÚNAMH DLÍTHIÚIL:



ÍOSPARTAIGH



IARRATASÓIRÍ



AG DEIREADH 2022



Príomhspríocanna

Le linn a phróisis pleanála straitéisí (atá le críochnú in 2023), d'aithin an Bord Parúil cúig príomhspríoc chun ár modh oibre a chódú.

SPRÍOC 1

“Cinntí neamhspleácha, ardchaighdeáin, neamhchlaonta a dhéanamh go pras.”



SPRÍOC 2

“Aird an phobail a tharraingt ar ról an Bhoird Parúil agus tuiscint níos fearr a chothú ina thaobh.”



SPRÍOC 3

“Cur ar chumas an Bhoird agus na foirne oibriú go héifeachtúil agus go héifeachtach.”



SPRÍOC 4

“Bheith chomh cuntasach, oscailte agus trédhearcach inár gcuid oibre, agus is féidir.”



SPRÍOC 5

“Na struchtúir rialachais agus eagraíochtúla riachtanacha a thógáil agus a chothú chun ár ról a chomhlíonadh go héifeachtach agus go héifeachtúil.”



Dul Chun Cinn maidir le Cuspóirí agus Spriocanna

1. Cinntí neamhspleácha, ardchaighdeáin, neamhchlaonta a dhéanamh go pras

- ✓ Faoin 31 Nollaig 2022, bhí comhaltaí an Bhoird Parúil teacht le chéile 17 n-uaire ó bunaíodh é i mí Iúil 2021.
- ✓ Ar an 31ú Nollaig 2022, bhí 247 príosúnach ag cur pianbhreitheanna isteach a bhí i dteideal iarratas a dhéanamh ar pharúl, agus 223 acu tar éis iarratas a dhéanamh.
- ✓ Amhail an 31ú Nollaig, rinne an Bord cinntí maidir le 22 iarratas parúl. Eisíodh 11 de na cinntí sin agus tugadh na 11 chinneadh eile a rinne an Bord i mí na Samhna agus i mí na Nollag 2022 chun críche agus eisíodh iad i mí Eanáir 2023. Ligeadh amach duine amháin ar parúl in 2022.
- ✓ Amhail an 31ú Nollaig 2022, chuaigh an Bord i dteagmháil le 291 íospartach in 105 iarratas ar pharúl.
- ✓ Faoin Acht Parúil 2019, bíonn rochtain ag íospartaigh agus iarratasóirí parúil araon ar ionadaíocht dhlíthiúil. Tá Scéim um Chúnamh Dlíthiúil bunaithe ag an mBord Parúil agus bhunaigh sé painéal chun an cúnamh dlí sin a chur ar fáil.

2. Aird an phobail a tharraingt ar ról an Bhoird Parúil agus tuiscint níos fearr a chothú ina thaobh

- ✓ Seoladh feachtas faisnéise ‘Baineann Tábhacht le Mo Thuairim/Baineann Tábhacht le Do Thuairim’ d’íospartaigh i mí na Samhna 2022.
- ✓ Mar chuid dár gcumarsáid le hiarratasóirí parúil, in 2022, reáchtáil comhaltaí an Bhoird Parúil 10 seisiún eolais sna príosúin ábhartha ar fud na tíre, agus bhuail siad le príosúnaigh shaoil/grúpaí príosúnach saoil.
- ✓ Chuaigh suíomh gréasáin an Bhoird Parúil www.gov.ie/paroleboard ar líne in 2021.
- ✓ Bileoga eolais seolta chuig gach príosún.
- ✓ Plé le páirtithe leasmhara.

3. Cur ar chumas an Bhoird agus na foirne oibriú go héifeachtúil agus go héifeachtach

- ✓ Cuireadh réimse oiliúna ar fáil don fhoireann, lena n-áirítear oiliúint tráma, feasacht ar mhíchumas, feasacht ar uathachas, cosaint sonraí agus gnáth-Bhéarla.
- ✓ Seisiún eolais ar Rialachas arna sholáthar don Bhoird ag an bhForas Riaracháin (FR)
- ✓ “Scáthoiliúint” do bhaill nua an Bhoird
- ✓ Leanfaimid dár dtacaíochtaí don fhoireann agus do chomhaltaí an Bhoird a fhorbairt – d’fhéadfadh obair an Bhoird Parúil cur isteach agus goilleadh go mór ar dhaoine.

4. Bheithchomh cuntasach, oscailte agus

trédhearcach inár gcuid oibre, agus is féidir
Tá spriocanna uailmhianacha leagtha síos ag an mBord dó féin.

- ✓ Nuair a fhaighimid fógra ó Sheirbhís Phríosúin na hÉireann faoi iarratasóirí incháilithe, tá sé mar aidhm againn na daoine sin a chur ar an eolas laistigh de 15 lá oibre.
- ✓ Tá sé mar aidhm againn 100% de chinntí an Bhoird a chur in iúl d’iarratasóirí laistigh de 21 lá. Cuireadh 50% in iúl laistigh den amlíne sin in 2022.
- ✓ Tá sé mar aidhm againn cinntí an Bhoird a chur in iúl d’íospartaigh chláraithe laistigh de 21 lá. Níorbh fhéidir an sprioc-am sin a bhaint amach in 2022 mar gheall ar shonraí sonracha a bhain le cásanna áirithe agus an gá a bhí le comhairle dlí a fháil. Tá súil ag an mBord Parúil spriocanna 2023 a bhaint amach sa réimse seo.
- ✓ Tá sé mar aidhm againn gach ríomhphost/comhfhreagras a fhaightear a admháil laistigh de 5 lá oibre.

5. Na struchtúir rialachais agus eagraíochtúla riachtanacha a thógáil agus a chothú chun ár ról a chomhlíonadh go héifeachtach agus go héifeachtúil

- ✓ Mar chomhlacht nuabhunaithe, tá beartais agus cleachtais curtha i bhfeidhm ag an mBord lena chinntiú go bhfuil creat láidir rialachais i bhfeidhm agus go gcloítear leis de réir Chód Cleachtais chun Comhlachtaí Stáit a Rialú 2016.
- ✓ Forbraíodh agus glacadh le Beartais Cosanta Sonraí, Beartais um Nochtadh Cosanta, Beartais um Sholáthar, próisis Bhainistíochta Riosca.
- ✓ Rinneadh plé le hOifig an Ard-Reachtair Cuntas agus Ciste mar chuid dá bpróiseas iniúchta.
- ✓ Comhaontuithe um Chomhroinnt sonraí curtha i bhfeidhm leis na páirtithe leasmhara ábhartha.
- ✓ Dréachtadh agus glacadh Coinníollacha Ginearálta do gach Ordú Parúil
- ✓ Dréachtadh prótacail chun daoine ligthe amach ar pharúl sa phobal a bhainistiú.

Forléargas ar chomhlíonadh agus rialachas

Ghlac an Bord leis an gCód Cleachtais chun Comhlachtaí Stáit a Rialú, arna fhoilsiú ag an Roinn Caiteachais Phoiblí agus Athchóirithe (Lúnasa 2016). Tá nósanna imeachta curtha i bhfeidhm chun cloí le ceanglais an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú.

Amhail an 31 Nollaig 2022, chloígh an Bord Parúil leis an gCód Cleachtais chun Comhlachtaí Stáit a Rialú leis na heisceachtaí seo a leanas:

1. Níor bhunaigh an Bord feidhm Iniúchta Inmheánaigh in 2022, ach tá an Bord le hiniúchadh ag Aonad um Iniúchóireacht Inmheánach na Roinne Dlí agus Cirt i Ráithe 1 de 2023.
2. Bhí Pleananna Bliantúla agus Straitéiseacha fós idir lámha ag an am sin.

Feidhmíocht a bhaint amach agus a mhaoirsiú

I mí Aibreáin 2022, shínigh an Bord Parúil Comhaontú Formhaoirseachta 2022-2024 leis an Roinn Dlí agus Cirt (a Roinn Líne) agus Comhaontú Seachadta Feidhmíochta 2022 de réir an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú.

Leagtar amach sa Chomhaontú Formhaoirseachta an creat leathan rialachais agus cuntasachta riaracháin ina bhfeidhmíonn an Bord Parúil agus sainítear ann na príomhróil reachtúla agus riaracháin, freagrachtaí agus gealltanais atá mar bhonn faoin gcaidreamh idir an Bord Parúil agus an Roinn Dlí agus Cirt.

Bainistíocht Riosca

Feidhmíonn an Bord Parúil beartas foirmiúil bainistíochta riosca agus coinníonn sé Clár Rioscaí, de réir threoirínte na Roinne Caiteachais Phoiblí agus Athchóirithe, a choinnítear ar bhonn leanúnach. Tá coinneáil an chláir ceaptha chun a chinntiú go ndéantar rioscaí a shainaithint agus a mheasúnú agus go gcuirtear gníomhartha maolaitheacha riachtanacha i bhfeidhm, nuair is gá. Is é an Ceann Gnóthaí Corparáideacha a thiomsaíonn an clár rioscaí agus déanann an Bhainistíocht agus an Coiste AIRR athbhreithniú míosúil air ag a chruinnithe agus ag an mBord iomlán. Tá Tuarascáil Bhliantúil an Choiste AIRR ar fáil in Aguisín 3.

Príomhríosaí in 2021 agus 2022 agus bearta maolaithe

Aithint agus rannpháirtíocht íospartach

Tá dúshlán mór ag baint lenár bpróiseas rannpháirtíochta d'íospartaigh i gcónaí agus é ina riosca don Bhord Parúil.

Níl aon Chlár d'íospartaigh na Coireachta Tromchúisí in Éirinn agus is léir gur dúshlán suntasach don Bhord Parúil é sonraí teagmhála d'íospartaigh a aithint agus a aimsiú.

Feachtas faisnéise d'íospartaigh

I mí na Samhna 2022, sheol an Bord Parúil feachtas faisnéise chun íospartaigh na coireachta tromchúisí a chur ar an eolas faoin gceart atá acu cead cainte a bheith acu sa phróiseas parúil agus iarraidh orthu a machnamh a dhéanamh faoi dhul i dteagmháil leis an mBord chun an ceart sin a fheidhmiú.

Bhí fógraí i réimse nuachtán náisiúnta agus áitiúil, taispeántas digiteach, chomh maith le fógra 30 soicind ar stáisiúin raidió náisiúnta agus áitiúla agus podchraoltaí mar chuid den fheachtas.


Is iad na híospartaigh a bhfuil sé de cheart acu cead cainte a bheith acu sa phróiseas parúil ná íospartaigh a d'fhulaing coireanna tromchúiseacha – nó daoine muinteartha leo, má fuair an t-íospartach bás - más amhlaidh, de dheasca na coire sin, go bhfuil pianbhreith shaoil á cur isteach ag duine.

Is é is cuspóir leis an bhfeachtas faisnéise a chur ar a súile d'íospartaigh go bhfuil cead cainte acu sa phróiseas parúil.

Córas Bainistíochta Cásanna

Tá an Bord Parúil ag feidhmiú faoi láthair gan córas feidhmiúil bainistíochta cásanna. Is mír riosca ardleibhéil é sin don Bhord agus tá roghanna chun dul i ngleic leis á bhfiosrú leis an Roinn Dlí agus Cirt.

Soláthar foirne agus acmhainní

 an Bord Parúil ag feidhmiú gan a chion iomlán de bhaill foirne. Is iad Acmhainní Daonna na Roinne Dlí agus Cirt a dhéanann acmhainní a chur ar fáil don Rúnaíocht an Bhoird Parúil agus tá an Bord ag obair go dlúth leo chun folúntais a líonadh.

Leanfaidh an Bord lenár dtacaíochtaí don fhoireann agus do chomhaltaí an Bhoird a fhorbairt toisc ó tharla gur féidir le hobair an Bhoird Parúil cur isteach agus goilleadh go mór ar dhaoine.

Tuairisciú Corparáideach

Nochtadh faoi Chosaint

In 2022, bhunaigh an Bord Parúil beartas agus nósanna imeachta dá fhoireann lena bhféadfaidís nochtadh a dhéanamh faoin Acht um Nochtadh Cosanta 2014. Ní raibh aon nochtadh ann in 2021 ná in 2022.

Coinbheacht Leasa

Coinníonn Rúnaí an Bhoird Parúil clár de choimhlintí leasa a nochtann comhaltaí an Bhoird iad.

Amhail an 31 Nollaig 2022, bhí 11 choimhlint leasa ann maidir le cásanna aonair a nochtadh don Rúnaí.

Sa chás go nochtar coimhlint leasa, fanfaidh comhaltaí an Bhoird glan ar aon phlé agus ní léifidh siad aon cháipéisíocht a bhaineann leis an duine aonair lena mbaineann.

Dualgas um Chomhionannas agus Cearta an Duine san Earnáil Phoiblí

Leagann Alt 42 den Acht fá Choimisiún na hÉireann um Chearta an Duine agus Comhionannas, 2014 oibleagáid reachtúil ar chomhlachtaí poiblí agus iad ag comhlíonadh a bhfeidhmeanna aird a thabhairt ar an ngá atá le hidirdhealú a dhíchur, comhionannas deiseanna agus cóir chomhionann a chur chun cinn don fhoireann agus do dhaoine dá soláthraíonn sé seirbhísí agus cearta daonna na foirne agus na bpáirtithe leasmhara a chosaint. Aithníonn an Bord Parúil an dualgas sin agus tá sé dúthrachtach i leith é a chur i bhfeidhm go hiomlán. Bhí an Bord aireach ar an dualgas sin i gcomhlíonadh a fheidhmeanna in 2022, go háirithe maidir le déileáil le híospartaigh agus le hiarratasóirí parúil.

Feidhmíonn an Bord Parúil i gcomhréir le dlí na hÉireann, na hEorpa agus dlí Idirnáisiúnta um Chearta an Duine agus cuireann sé comhionannas agus cearta an duine chun cinn trínár mbeartais agus ár gcleachtais.

Sláinte agus sábháilteacht

Bunaíodh an Bord Parúil i mí Iúil 2021, le linn phaindéim Covid-19. Cé go raibh dúshlán ag baint leis d'eagraíocht nua, léirigh comhaltaí Boird agus baill foirne teacht aniar agus dúthracht i leith leanúint ar aghaidh lena gcuid oibre go sábháilte agus cloí le treoirínte náisiúnta ag an am céanna. Filleadh ar an oifig ar bhonn céimnithe le huainchláir foirne agus bearta scartha shóisialta i bhfeidhm.

Is ceist ríthábhachtach iad sláinte agus folláine ár bhfoirne agus mar gheall ar nádúr na hoibre tá seirbhís chomhairleoireachta ar fáil do gach ball foirne.

Úsáid fuinnimh

Tá Oifigeach Feidhmíochta Fuinnimh ainmnithe (OFF ag an mBord Parúil ag leibhéal an Phríomhoifigigh Chúnta atá freagrach as formhaoirseacht a dhéanamh ar fheidhmíocht éifeachtúlachta fuinnimh.

Go dtí mí na Nollag 2022, bhí an Bord Parúil lonnaithe i gcóiríocht shealadach i bhfoirgneamh de chuid na Roinne Dlí agus Cirt i Sráid Hanover, Baile Átha Cliath agus dá réir sin níl aon sonraí idithe fuinnimh ar fáil don tuarascáil seo.

Bhog an Bord Parúil go cóiríocht oifige nua i bhFoirgneamh Chéipil i mí na Nollag 2022 agus beidh sé in ann tuairisciú go neamhspleách ó 2023 ar aghaidh maidir lena úsáid fuinnimh.

Tá an Bord ar an eolas faoi Straitéis Éifeachtúlachta Fuinnimh na hEarnála Poiblí a sholáthraíonn an creat chun an sprioc d'fheabhsú éifeachtúlachta a bhaint amach ag comhlachtaí poiblí uile na hÉireann. Féachfaidh an Bord Parúil chuige go bhfeidhmeoidh sé chomh héifeachtúil agus is féidir ó thaobh fuinnimh de.

Comhlíonadh Cosanta Sonraí

Tá an Bord Parúil an-dáiríre faoina fhreagracht maidir le slándáil faisnéise agus príobháideachas agus a chuid oibleagáidí faoin reachtaíocht ábhartha. Ó cheann ceann 2022, d'oibrigh an Bord Parúil chun a chinntiú go gcomhlíonadh an eagraíocht go hiomlán ceanglais an Rialacháin Ghinearálta maidir le Cosaint Sonraí (RGCS).

Leanann an Bord Parúil de bheartais, córais agus nósanna imeachta a fhorbairt a bhfuil béim mhór acu ar fheasacht agus oiliúint foirne agus a dhíríonn ar chomhlíonadh cheanglais na reachtaíochta um chosaint sonraí a chinntiú.

Iarrataí ar rochtain ó ábhair shonraí

Iarrataí ar rochtain ó ábhair shonraí	Líon
Faighte	3
Deonaithe	3
Diúltaithe	0

Saoráil Faisnéise (SF)

Leanann an Bord Parúil lena oibleagáidí a chomhlíonadh maidir le freagra a thabhairt ar iarratais Shaorála Faisnéise (SF) agus iarrataí ar rochtain ó Ábhair Shonraí.

Iarratais Shaorála Faisnéis

An cineál iarratais a fuarthas	Líon na n-iarratas	Diúltaíodh don iarratas	Géilleadh don iarratas
Duine den phobal	1	1*	0

*Diúltaíodh don iarratas saorála faisnéise faoi alt 15 (1)(a) den Acht um Shaoráil Faisnéise, 2014

Sárúithe ar Shonraí

Sárúithe ar sonraí 2021	0
Sárúithe ar sonraí 2022	2 Ní raibh ceachtar den dá cheann intuairiscithe don Choimisiún um Chosaint Sonraí. Cuireadh na daoine is ábhar do na sonraí ar an eolas.

Ceisteanna Parlaiminte

2021	0
2022	1

Cairt Custaiméirí

Tá Cairt Seirbhísí Custaiméirí an Bhoird Parúil ar fáil ar a láithreán gréasáin, www.gov.ie/paroleboard. Leagtar amach inti na caighdeáin seirbhíse ar féidir le custaiméir a bheith ag súil leo a fháil uainn. Ní bhfuarthas aon ghearáin faoin gcairt seirbhísí custaiméirí in 2021 ná in 2022.

Faoi chiorclán 25/2016, ní mór do Chomhlachtaí Stáit faoi choimirce Ranna Rialtais seoladh ríomhphoist tiomnaithe a sholáthar agus a choinneáil do chomhaltaí an Oireachtais. Is é seoladh ríomhphoist tiomnaithe an Bhoird Parúil chun na críche sin ná: oireachtasqueries@paroleboard.gov.ie

Bainistíocht airgeadais agus caiteachas

Gach bliain, cuirtear soláthar airgeadais ar fáil d'fheidhmiú an Bhoird Parúil tríd an Roinn Dlí agus Cirt.

2021 (31st Iúil- 31st Nollaig 2021)	Buiséad €	Caiteachas €	Athraitheas €
IOMLÁN	1,331,000*	253,833	719,793

*Áirítear leis an leithdháileadh sin caiteachas €357,374 a rinne an Bord Parúil Eatramhach in 2021. Ba é caiteachas an Bhoird Parúil reachtúil idir 1 Lúnasa 2021 agus 31ú Nollaig 2021 ná €253,833.

2022	Budget €	Expenditure €	Variance €
PÁ	943,000	799,000	144,000
NEAMHPHÁ	799,000	671,000	128,000
IOMLÁN	1,742,000	1,470,000	272,000

Tá na Ráitis Airgeadais ón 31 Iúil go dtí an 31 Nollaig 2021 in Aguisín 4.

Rialú Inmheánach Airgeadais

Cinntíonn an Bord Parúil go ndéantar córas éifeachtach rialaithe inmheánaigh a choinneáil agus a oibriú. Cuirtear san áireamh sa fhreagracht sin forálacha ábhartha an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú. Ní féidir le haon chóras rialaithe inmheánaigh airgeadais ach dearbhú réasúnta agus ní dearbhú iomlán a thabhairt go gcosnaítear sócmhainní, go n-údaraítear idirbhearta agus go dtaifeadtar i gceart iad, agus go ndéantar earráidí nó neamhrialtachtaí ábhartha a chosc nó go mbraithfí go pras iad. Is próiseas leanúnach é slacht a choimeád ar chóras de rialuithe inmheánacha airgeadais, agus déantar athbhreithniú leanúnach ar an gcóras agus a éifeachtacht. Bhí an córas rialaithe inmheánaigh, atá ag teacht le treoir a d'eisigh an Roinn Caiteachais Phoiblí agus Athchóirithe, i bhfeidhm sa Bhord Parúil don bhliain dar críoch an 31 Nollaig 2022.

Bainistiú Buiséid

Ullmhaíonn an Príomhfheidhmeannach agus an Fhoireann Gnóthaí Corparáideacha buiséad bliantúil bunaithe ar riachtanais oibríochtúla agus forbartha an Bhoird agus cuireann siad faoi bhráid an Choiste AIRR é lena athbhreithniú. Molann an Coiste AIRR don Bord Parúil an buiséad bliantúil a fhaomhadh. Cuirtear de chúram ar an bPríomhfheidhmeannach freagrachtaí laethúla i leith caiteachas a bhainistiú laistigh de na teorainneacha buiséid.

Iniúchadh Inmheánach

Ós rud é go maoinítear an Bord faoi fhocheannteideal den Vóta Dlí agus Cirt, cuireann Aonad um Iniúchóireacht Inmheánach (AII) na Roinne Dlí agus Cirt tacaíocht ar fáil don Bhord chun monatóireacht agus athbhreithniú a dhéanamh ar éifeachtacht a shocruithe maidir le rialachas, bainistíocht riosca agus rialú inmheánach. Cuireann Foireann Iniúchóireachta na Roinne tacaíocht ar fáil chun leasanna an Rialtais agus páirtithe leasmhara eile a chosaint trína fhíorú go bhfuil rialuithe inmheánacha agus nósanna imeachta tuairiscithe gnó/airgeadais cúí i bhfeidhm.

Soláthar

Déanann an Bord Parúil soláthar bunaithe ar dheachleachtas de réir phrionsabail reachtaíocht soláthair an AE agus na hÉireann agus cloíonn sé le Treoirlínte na hOifige um Sholáthar Rialtais (OSR).

Baineann an Bord Parúil leas as conarthaí bainistithe láraithe atá curtha i bhfeidhm ag an OSR.

Níor sháraigh an Bord Parúil rialacha soláthair aon uair ar cheannaigh sé rud éigin in 2021 ná in 2022.

Aguisín 1: Tinreamh ag na cruinnithe boird i gcás gach bail

Tá 13 chomhalta ar an mBord de bhun Alt 10(3) den Acht Parúil 2019. Fónann na comhaltaí tofa ar an mBord ar feadh tréimhse 2 nó 4 bliana. Sonraítear san Acht Parúil go mbeidh seachtar de chomhaltaí an Bhoird a céadcheapadh ar an mBord i seilbh oifige ar feadh téarma dhá bhliain ó dháta a gceaptha.

Tháinig an Bord le chéile 4 huairé in 2021 agus 13 huairé in 2022.

Comhaltaí	Dáta an Cheapacháin	Cruinnithe ar freastalaíodh orthu 2021	Cruinnithe ar freastalaíodh orthu 2022
Cathaoirleach Michael White	10ú Lúnasa 2021	4	13
Ms Sinéad McMullan BL	10ú Lúnasa 2021 2021	3	12
Dr Shane McCarthy	10ú Lúnasa 2021	4	12
Dr Patrick Devitt	10ú Lúnasa 2021	4	12
Dr Laura Mannion	10ú Lúnasa 2021	4	13
Dr Sharon Lambert	10ú Lúnasa 2021	4	12
UasPaul Murphy	10ú Lúnasa 2021	3	13
Uas Dolores Courtney	10ú Lúnasa 2021	4	1*
An tArd-Cheannfort Pádraig Dunne	10ú Lúnasa 2021	4	11
UasLeah McCormack	10ú Lúnasa 2021	3	12
Uas Paddy Richardson	10ú Lúnasa 2021	4	12
Uas Ann Reade	10ú Lúnasa 2021	4	12
Uas Kieran Kenny	10ú Lúnasa 2021	4	12
Uas Andrew Brennan (a tháinig in ionad Uas Dolores Courtney)	02 Meitheamh 2022	N/B	7

*D'éirigh Uas Dolores Courtney as ar an 15ú Feabhra 2022.

Fochoistí

In 2022, bhunaigh an Bord dhá fhochoiste, an Coiste Airgeadais, Iniúchta, Riosca agus Rialachais (AIRR) agus an Fochoiste um Rannpháirtíocht Íospartach. Freastalaíonn Príomhfheidhmeannach an Bhoird agus baill foirne ábhartha na Rúnaíochta ar na cruinnithe coiste sin freisin.

Is iad baill an Choiste AIRR ná an Dr Shane McCarthy (Cathaoirleach), Paddy Richardson agus Uas Noella Carroll (comhalta seachtrach). Tionóladh 5 chruinniú AIRR in 2022.

Tinreamh	Cruinnithe an Choiste AIRR ar Freastalaíodh Orthu in 2022
Dr Shane McCarthy	5
Uas Paddy Richardson	5
Uas Noella Carroll	2 (de 3 chruinniú de bharr a dáta ceapacháin chuig an gCoiste)

Is iad comhaltaí an Fhochoiste um Rannpháirtíocht Íospartach ná an Dr Laura Mannion, an Cathaoirleach Michael White, an Dr Sharon Lambert agus Uas Kieran Kenny. Tháinig an Coiste le chéile 3 huairé in 2022.

Tinreamh	Cruinnithe an Fhochoiste um Rannpháirtíocht Íospartach ar Freastalaíodh Orthu in 2022
Cathaoirleach Michael White	3
Dr Laura Mannion	3
Uas Kieran Kenny	3
Dr Sharon Lambert	1

Aguisín 2: Táillí comhaltaí boird agus costais eile

In 2022, íocadh na táillí agus na costais seo a leanas le comhaltaí an Bhoird agus an Choiste AIRR

Comhaltaí	Táille* (€)	Choiste (€)
Cathaoirleach Michael White	20,993	-
Uas Sinéad McMullan BL	13,166	-
Dr Shane McCarthy	15,259	12,874
Dr Patrick Devitt	13,017	-
Dr Laura Mannion	13,914	9,516
Dr Sharon Lambert	-	885
Uas Paul Murphy	15,259	2,406
Uas Dolores Courtney	-	-
An tArd-Cheannfort Pádraig Dunne	-	-
Uas Leah McCormack	-	-
Uas Paddy Richardson	15,857	5,612
Uas Ann Reade	15,110	2,489
Uas Kieran Kenny	14,362	8,882
Uas Andrew Brennan	-	-
Uas Noella Carroll (FARG)	849	250
IOMLÁN	137,786	42,914

*Áirítear íocaíochtaí Per Diem sa táille, nuair is infheidhme.

Ní bhfuair cúigear comhaltaí: an Dr Sharon Lambert, Uas Dolores Courtney, an tArd-Cheannfort Pádraig Dunne, Uas Leah McCormack agus Uas Andrew Brennan táille faoin bprionsabal Aon Duine Amháin, Aon Tuarastal Amháin (OPOS).

In 2021, íocadh na táillí agus na costais seo a leanas le comhaltaí an Bhoird:-

Comhaltaí	Táille (€)	Costais (€)
Cathaoirleach Michael White	5,022	-
Uas Sinéad McMullan BL	4,659	-
Dr Shane McCarthy	4,659	1,399
Dr Patrick Devitt	4,659	-
Dr Laura Mannion	4,659	1,021
Dr Sharon Lambert	-	-
Uas Paul Murphy	4,659	-
Uas Dolores Courtney	-	-
An tArd-Cheannfort Pádraig Dunne	-	-
Uas Leah McCormack	-	-
Uas Paddy Richardson	4,659	258
Uas Ann Reade	4,659	549
Uas Kieran Kenny	4,659	694
IOMLÁN	42,294	3,921

Ní bhfuair cúigear comhaltaí: Uas Michael White (Cathaoirleach, comhalta ar scor den Ard-Chúirt ón 1 Deireadh Fómhair 2021), an Dr Sharon Lambert, Uas Dolores Courtney, an tArd-Cheannfort Pádraig Dunne agus Uas Leah McCormack táille faoin bprionsabal Aon Duine Amháin, Aon Tuarastal Amháin (OPOS).

Caiteachas Taistil agus Cothaithe

	2022	2021
Comhaltaí Boird - Taisteal Thar Lear	-	-
Baill Foirne - Taisteal Thar Lear	-	-
Comhaltaí Boird - Taisteal Intíre	42,914	3,921
Baill Foirne - Taisteal Intíre	13,737	-
IOMLÁN	56,651	3,921

Caiteachas Fáilteachais

Níor tabhaíodh aon chaiteachas fáilteachais le linn na bliana dar críoch an 31ú Nollaig 2022 (2021: neamhní).

Tuarastal an POF

Faigheann an Príomhfheidhmeannach luach saothair bliantúil de réir scála Pá Príomhoifigigh (Ardghrád) RCPA arbh ionann é agus €97,617 (RPP) in 2022.

Thosaigh Uas Clairín de Buis ina ról mar Phríomhfheidhmeannach ar an 11ú Eanáir 2022.

Costais Chomhairleachta

Tabhaíodh caiteachas comhairleoireachta €15,217 sa bhliain dar críoch an 31ú Nollaig 2022 (2021: neamhní).

Aguisín 3:

Tuarascáil Bhliantúil an Choiste AIRR

An Coiste Airgeadais, Iniúchta, Riosca agus Rialachais
Tuarascáil Bhliantúil Márta 2022 - Márta 2023

Ráiteas Chathaoirleach an Choiste AIRR

Is cúis áthais dom an chéad Thuarascáil Bhliantúil ó Choiste Airgeadais, Iniúchta, Riosca agus Rialachais (AIRR) an Bhoird Parúil a chur i láthair ina leagtar amach gníomhaíochtaí an Choiste le linn na tréimhse 31ú Márta 2022 go dtí an 31ú Márta 2023.

Is cúis áthais dom an chéad Thuarascáil Bhliantúil ó Choiste Airgeadais, Iniúchta, Riosca agus Rialachais (AIRR) an Bhoird Parúil a chur i láthair ina leagtar amach gníomhaíochtaí an Choiste le linn na tréimhse 31ú Márta 2022 go dtí an 31ú Márta 2023.

Tháinig an Coiste Iniúchta le chéile i seisiún rialta cúig huaire le linn 2022, trí huaire go dtí seo in 2023 agus tá cúig chruinniú eile beartaithe go dtí deireadh na bliana.

Chuir an tARCC iniúchadh i gcrích ar chuntais bhunaithe an Bhoird Parúil in 2021 agus tugadh aghaidh ar gach ceann dá moltaí, ar bhain a bhformhór le bunú an Bhoird, faoi Ráithe 1 de 2022 nó táthar ag tabhairt aghaidh orthu.

Tá áthas orm a thuairisciú, de réir thuairimí an Choiste seo, gur thug iniúchadh inmheánach na Roinne Dlí agus Cirt dearbhú freisin go bhfuil córas éifeachtach rialaithe inmheánaigh i bhfeidhm ag an mBord Parúil.

Ag breathnú chun cinn ar an gcuid eile de 2023 agus ar thús 2024, féachfaidh an Coiste chuige go gcuirfear i bhfeidhm na moltaí a d'eascair as iniúchadh an ARCC ar chuntais bhunaithe an Bhoird Parúil in 2021 chomh maith le moltaí Athbhreithniú Iniúchta Inmheánach na Roinne Dlí agus Cirt ar Rialuithe Inmheánacha 2022.

Ba mhaith liom an deis a thapú chun buíochas a ghabháil le mo chomhchomhaltaí Coiste as a gcuid oibre go dtí seo agus leis an POF agus le foireann na Rúnaíochta as a dtacaíocht leanúnach.



Dr Shane McCarthy
Cathaoirleach an Choiste AIRR
Bealtaine 2023

1. Ról an Choiste

Déanann an Bord Parúil athbhreithniú leanúnach ar threochtaí reatha agus ar dhea-chleachtas maidir le rialachas corparáideach. Mar chuid de phleananna an Bhoird chun a chuid oibleagáidí sa réimse sin a chomhlíonadh, bhunaigh sé Coiste Airgeadais, Iniúchta, Riosca agus Rialachais (AIRR) i Márta 2022 chun na nithe seo a leanas a chinntiú:

- Athbhreithniú agus monatóireacht éifeachtach ar rioscaí airgeadais agus eile;
- Bainistíocht iontaofa agus tuairisciú airgeadais;
- Comhlíonadh dlíthe agus rialachán;
- Iniúchadh éifeachtach agus éifeachtúil a choinneáil;
- Go gcuirfí próiseas cuimsitheach bainistíochta riosca i bhfeidhm.

Tuairiscíonn an Coiste AIRR don Bhord agus is é a phríomhchuspóir cabhrú leis an mBord a fheidhmeanna a chomhlíonadh trí chomhairle neamhspleách a chur ar fáil go pras don Bhord maidir le réimsí atá faoina shainchúram.

2. Freagrachtaí an Choiste AIRR

Gníomhaíonn an Coiste i gcáil chomhairleach. Is ar an mBord Parúil atá an fhreagracht iomlán as gnóthaí na heagraíochta.

Chun a fhreagrachtaí a chomhlíonadh, féadfaidh an Coiste AIRR imscrúdú a dhéanamh ar aon ábhar a thagann faoi raon feidhme na gceannteideal seo a leanas. Tabharfar rochtain dó ar aon fhaisnéis a theastaíonn uaidh chun é sin a dhéanamh agus féadfaidh sé comhairle ghairmiúil sheachtrach a lorg má mheasann sé gur gá sin.

Féadfaidh an Coiste sainchomhairle ó shaineolaithe a fháil ar chostas réasúnach don Bhord Parúil, de réir mar is gá.

Tá achoimre ar fhreagrachtaí an Choiste leagtha amach anseo thíos:

2.1 Athbhreithniú agus monatóireacht éifeachtach ar rioscaí airgeadais

Bheith ar an eolas i gcónaí faoi na réimsí reatha riosca is mó agus féachaint chuige go bhfuil an fhoireann bainistíochta ag bainistiú an riosca go héifeachtach.

Deimhniú dó féin go mbunófar agus go gcoinneofar córais éifeachtacha chuntasaíochta agus rialaithe inmheánaigh, lena n-áirítear córais faisnéise ríomhairithe chun riosca a bhainistiú.

Deimhniú dó féin go bhfuil na córais rialaithe bhainistíochta slán agus stuama, lena n-áirítear athbhreithniú ar bheartais agus/nó cleachtais.

Féachaint chuige go bhfuil an Bord ar an eolas faoi aon ní a d'fhéadfadh dul i bhfeidhm go suntasach ar riocht airgeadais nó ar ghnóthaí an Bhoird Parúil.

2.2 Bain istíocht iontaofa agus tuairisciú airgeadais

Athbhreithniú agus measúnú a dhéanamh ar leordhóthanacht an tuairiscithe bainistíochta don Bhord i dtaca le cainníocht, cáilíocht agus uainiú na faisnéise is gá chun na rioscaí, na hoibríochtaí agus an riocht airgeadais a thuiscint agus tuairisciú orthu go himheánach agus go seachtrach.

Athbhreithniú a dhéanamh ar na dréacht-ráitis airgeadais bhliantúla agus ar fhaisnéis airgeadais eile sula gcuirtear faoi bhráid an Bhoird iad, nuair is féidir.

2.3 Iniúchadh éifeachtach éifeachtúil a choinneáil

Moladh don Bhord go gceapfaí iniúcháirí inmheánacha agus seachtracha de réir mar is gá.

Athbhreithniú a dhéanamh ar éifeachtúlacht agus éifeachtacht na n-iniúcháirí inmheánacha agus seachtracha araon maidir lena bhfreagrachtaí faoi seach.

Cinntiú nach bhfuil aon srianta nó teorainneacha gan údar curtha ar iniúcháirí.

Féachaint chuige go bhfuil raon feidhme an iniúchta (seachtrach agus inmheánach) leordhóthanach, agus a chinntiú go ndírítear ar réimsí a bhfuil an Coiste AIRR, lucht bainistíochta nó na hiniúcháirí den tuairim gur gá díriú orthu.

Athbhreithniú agus measúnú a dhéanamh ar thorthaí na n-iniúcháirí inmheánacha agus seachtracha agus ar pé gníomh a rinne an lucht bainistíochta agus pé amchlár a mhol siad mar fhreagairt ar na torthaí.

2.4 Dualgais a bhaineann le Rialachas agus Bainistíocht Riosca

Déanfaidh an Coiste athbhreithniú ar chórais éifeachtacha de rialachas chomhtháite a bhunú agus a choinneáil, agus ar bhainistíocht riosca agus rialú inmheánach, ar fud ghníomhaíochtaí uile na heagraíochta.

Forbróidh an Coiste ráiteas inghlacthachta riosca de réir na gcuspóirí straitéiseacha atá aige, lena fhaomhadh ag an mBord.

Athbhreithniú a dhéanamh ar leordhóthanacht agus éifeachtacht an phróisis chun riosca rialála, oibríochtúil agus airgeadais a shainaithint, agus measúnú tionchair agus tarluithe a dhéanamh air.

Athbhreithniú a dhéanamh ar leordhóthanacht agus éifeachtacht iniúcháirí seachtracha agus seirbhísí eile a d'fhéadfadh an Bord a fháil.

Athbhreithniú a dhéanamh ar leordhóthanacht agus éifeachtacht na rialuithe a oibríonn an bhainistíocht chun rioscaí rialála, oibríochtúla, airgeadais, clú agus eile a mhaolú.

Athbhreithniú a dhéanamh ar dhréachtbheartais, de réir mar is ábhartha don Choiste, sula gcuirtear faoi bhráid an Bhoird iad.

Tuairisc a thabhairt don Bhord ar ábhair a bhaineann leis an bpróiseas chun measúnú riosca a dhéanamh agus gníomh/gníomhartha a bhainistiú chun riosca/rioscaí a mhaolú.

2.5 Freagrachtaí eile

Tuairisc a thabhairt ar aon ábhar a shainaithnítear le linn dó a dhualgais a chomhlíonadh, a mheasann an Coiste Airgeadais, Iniúchta agus Riosca agus Rialachais ar cheart aird an Bhoird a tharraingt air.

Aon chúram nó gníomh eile a údaróidh an Bord ó am go ham a dhéanamh nó tabhairt fúthu thar ceann an Bhoird.

A chinntiú go bhfuil socruithe ann trína bhféadfaidh baill foirne na heagraíochta agus comhaltaí an Bhoird, faoi rún, ábhar imní a chur in iúl faoi iompar míchuí a d'fhéadfadh a bheith ann maidir le cúrsaí tuairiscithe airgeadais nó nithe ábhartha eile.

3. Ballraíocht an Choiste

Is é an Bord ar a bhfuil beirt chomhaltaí boird, an Dr Shane McCarthy (Cathaoirleach an Choiste), Uas Paddy Richardson agus comhalta seachtrach amháin, Uas Noella Carroll, a cheapann an Coiste.

Tacaíonn an Príomhfheidhmeannach, agus baill ábhartha na Foirne Bainistíochta Sinsearaí leis na cruinnithe agus freastalaíonn siad orthu.

4. Chruinniú

Tháinig an Coiste le chéile cúig huaire in 2022 agus dhá uair go dtí seo in 2023 (suas le 31ú Márta). Tá cúig chruinniú eile beartaithe don Choiste in 2023.

Tá sé mar aidhm ag an gCoiste teacht le chéile gach dhá mhí nó tuairim is sé huaire sa bhliain. Beirt chomhaltaí den Choiste is córam don Choiste teacht le chéile.

Cuirtear miontuairiscí chruinnithe an Choiste AIRR ar fáil ag cruinnithe an Bhoird lena n-athbhreithniú agus lena bplé agus tarraingítear anuas míreanna ar díol suntais iad le hiad a phlé mar chuid de chlár oibre chruinniú an Bhoird.

5. Tuairiscíú

Achoimre ar obair an Choiste go dtí seo:

- Ceapadh comhalta seachtrach ar an gCoiste i mí na Bealtaine 2022.
- Rinne an Coiste athbhreithniú ar dhoiciméid Chorporáideacha lena n-áirítear an Clár Rioscaí, an Beartas Bainistíochta Riosca, an Beartas um Nochtadh Cosanta.
- Athbhreithniú leanúnach ar an gClár Rioscaí agus mionphlé ar mhír riosca ardleibhéil amháin ag gach cruinniú ábhartha.
- Rinneadh pleanáil bhliantúil buiséid agus cuireadh faoi bhráid an Bhoird é.
- Athbhreithniú leanúnach ar chaiteachas míosúil agus comparáid idir caiteachas iarbhrí seachas caiteachas buiséadaithe
- Comhaontaíodh teimpléid nua tuairiscithe airgeadais.
- Rinneadh monatóireacht ar ghníomhaíocht soláthair agus ceannaigh.
- Rinneadh athbhreithniú ar Dhréachtráitis Airgeadais 2022 sular cuireadh faoi bhráid an Bhoird iomláin iad.

Torthaí an Choiste

- Tá an t-athbhreithniú ar na rialuithe inmheánacha atá i bhfeidhm leordhóthanach.
- Iniúchadh an ARCC ar chuntais bhunaithe an Bhoird Parúil in 2021 curtha i gcrích. Tá an Coiste sásta leis na torthaí. Bhain formhór na moltaí le bunú an Bhoird, tugadh aghaidh orthu faoi R1 de 2022 nó táthar ag tabhairt aghaidh orthu.
- Cuireadh iniúchadh inmheánach na Roinne Dlí agus Cirt 2022 i gcrích agus tá dearbhú tugtha aige go bhfuil córas éifeachtach rialaithe inmheánaigh i bhfeidhm ag an mBord Parúil. Tá an Coiste sásta leis na torthaí agus cuirfidh sé na moltaí i bhfeidhm.
- Cuireadh meastóireacht Luach ar Airgead ar chaiteachas suntasach (2022) i gcrích ar fheachtas faisnéise d'íospartaigh chun sástachta an Choiste.

Achoimre ar na príomhrioscaí don Bhord:

- Easpa córais bainistíochta cásanna chun obair an Bhoird Parúil a dhéanamh go sábháilte agus go héifeachtúil.
- Dúshlán a bhaineann le hacmhainní a sholáthar don Rúnaíocht agus comhaltaí Boird a earcú agus ualach cásanna.
- Tá sé dúshlánach aire a thabhairt d'fholláine ball foirne agus comhaltaí Boird, mar gheall ar nádúr obair an Bhoird.
- Tá dúshlán fós ag baint le híospartaigh a aithint toisc nach bhfuil aon chlár náisiúnta d'íospartaigh in Éirinn.

Leanfaidh an Coiste de dhlúthfhaireachán a dhéanamh ar na rioscaí sin agus cinnteoidh sé go bhfuil bearta maolaithe riosca leordhóthanacha i bhfeidhm d'fhonn na rioscaí a bhainistiú agus na scóir riosca a laghdú le himeacht ama, nuair is féidir, de réir mar a dhéantar dul chun cinn.

6. Obair atá beartaithe don chuid eile de 2023

- Cinntiú go gcuirtear torthaí thuarascáil Iniúchta an ARCC agus thuarascáil Iniúchta Inmheánaigh na Roinne Dlí agus Cirt i bhfeidhm.
- Bualadh le hAonad Iniúchta Inmheánaigh na Roinne Dlí agus Cirt gan foireann na Rúnaíochta a bheith i láthair
- Féinmheasúnú a dhéanamh ar éifeachtacht an Choiste AIRR
- Dréachtráiteas Inghlacthachta Riosca a fhorbairt le gur féidir leis an mBord é a phlé agus teacht ar chomhaontú ina leith
- Leanúint d'athbhreithniú géar a dhéanamh ar an gClár Rioscaí agus oibriú chun rioscaí ardleibhéal a mhaolú ach go háirithe
- Athbhreithniú a dhéanamh ar dhoiciméid bheartais agus nós imeachta.

Aguisín 4: **Cuntais Bhunaithe an Bhoird Parúil 2021**

An Bord Parúil

RÁITIS AIRGEADAIS

31 Iúil 2021

(Dáta Bunaithe an Bhoird Parúil – i gcomhréir le hOrdú 405 den bhliain 2021 faoin Acht Parúil, 2019 (Tosach Feidhme))

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Eolas Ginearálta

Seoladh

Urlár na Talún
6/7 Sráid Hanover Thoir
Baile Átha Cliath 2
D02 W320

Comhaltaí Boird

An tUasal Michael White, Cathaoirleach
Sinéad mcMullan, Uasl, BL
An Dr Shane McCarthy
An Dr Patrick Devitt
An Dr Laura Mannion
An Dr Sharon Lambert
An tUasal Paul Murphy
Dolores Courtney, Uasal
An tArd-Cheannfort Pádraig Dunne
Leah McCormack, Uasal
An tUasal Paddy Richardson
Ann Read, Uasal
An tUasal Kieran Kenny

Príomhfheidhmeannach

Ciairín de Buis (Ceaptha ón 11/01/2022)
Brendan Eiffe (Eatramhach) – (21/06/2021
– 11/01/2022)

Uimhir Theileafóin

01 474 8767

Láithreán Gréasáin

www.gov.ie/paroleboard

Iniúchóirí

Oifig an Ard-Reachtair Cuntas agus Ciste
3A Sráid an Mhéara Uachtarach
Baile Átha Cliath 1
D01 PF7

Ráiteas Rialachais agus Tuarascáil an Bhoird

Rialachas

Bhunaigh an tAire Dlí agus Cirt an Bord Parúil i mí Iúil na bliana 2021. Measann an Bord Parúil iarratais ar pharúl ó phríosúnaigh a bhfuil pianbhreith saoil gearrtha orthu nuair atá 10.5 mbliana ar a laghad dá bpianbhreith curtha isteach acu. Mar sin féin, ní thabharfar parúl d'aon duine a bhfuil níos lú ná 12 bhliain de phianbhreith saoil déanta acu. Ina theannta sin, cinneann an Bord Parúil cibé an mbeadh riosca míchuí ag baint leis an iarratasóir ar pharúl, má scaoiltear saor é, i leith sábháilteacht agus slándáil daoine den phobal lena n-áirítear íospartaigh agus go bhfuil an t-iarratasóir ar pharúl athshlánaithe agus in ann imeascadh arís sa tsochaí.

Feidhmeanna an Bhoird Parúil

Leagtar amach feidhmeanna agus freagrachtaí an Bhoird Parúil san Acht Parúil, 2019. I measc na mbuan-nithe a bhreithníonn an Bord, tá:

- Iarratais ar pharúl
- Rannpháirtíocht agus idirchaidreamhíospartach
- Tuarascálacha ar na coistí reachtúla
- Tuarascálacha airgeadais
- Cúrsaí rialachais
- Bainistiú Riosca

Ceanglaítear ar an mBord faoi Alt 20 den Acht Parúil, 2019, gach cuntas cuí agus rialta a choimeád ar airgead a fuair an Bord nó a chaith an Bord lena n-áirítear cuntas ioncaim agus caiteachais agus clár comhardaithe, i cibé foirm a fhaomhfaidh an tAire Dlí agus Cirt agus le toiliú ón Aire Caiteachais Phoiblí agus Athchóirithe.

Agus na ráitis airgeadais seo á n-ullmhú, ceanglaítear ar an mBord:

- beartais chuntasaíochta oiriúnacha a roghnú agus iad a fheidhmiú go seasta,
- breithiúnais agus meastacháin a dhéanamh atá réasúnach agus stuama,
- na ráitis airgeadais a ullmhú ar bhonn an ghnóthais leantaigh, sin mura mbíonn sé mí-oiriúnach glacadh leis go leanfaidh an comhlacht lena ghnó, agus
- a rá cibé ar ullmhaíodh na ráitis airgeadais de réir na gcaighdeán cuntasaíochta infheidhme, faoi réir ag aon imeacht ábhartha a nochtar agus a mhínítear sna ráitis airgeadais.

Tá an Bord freagrach as taifid chuntasaíochta leordhóthanacha a choimeád a nochtann, go réasúnta cruinn ag aon tráth ar bith, a staid airgeadais agus a chuirfidh ar a chumas a chinntiú go bhfuil na ráitis airgeadais mar atá dlite faoi Alt 20. Is ar an mBord a leagtar an fhreagracht maidir le heolas corparáide agus faisnéis airgeadais a chur ar fáil ar láithreán gréasáin an Bhoird agus maidir le hiomláine an ábhair sin.

Is é an Bord atá freagrach as an mbuiséad bliantúil a cheadú. Is buanmhír do chruinnithe Bhoird é measúnú ar fheidhmiú an Bhoird trí thagairt a dhéanamh don bhuiséad. Tá an Bord freagrach freisin as a chuid sócmhainní a chosaint agus as sin, céimeanna réasúnacha a ghlacadh chun calaois agus mírialtachtaí eile a chosc agus a bhrath.

Measann an Bord go léirítear mar is cuí sna ráitis airgeadais feidhmíocht airgeadais agus staid airgeadais an Bhoird Parúil amhail an 31 Nollaig 2021.

Bainistiú

Is é an Príomhfheidhmeannach agus a foireann ardbhainistíochta a bhíonn ag bainistiú na foirne agus ag riar an Bhoird Parúil ó lá go lá. Tá an Príomhfheidhmeannach freagrach don Bbord as feidhmiú na bhfeidhmeanna faoin Acht agus feidhmeanna eile den chineál sin a thabharfaidh an Bord.

Struchtúr an Bhoird

13 comhalta atá ar an mBord de bhun Alt 10 (3) den Acht. Bíonn na comhaltaí tofa ag fónamh ar an mBord ar feadh tréimhse 2 nó 4 bliana. Tháinig an Bord le chéile ceithre huair le linn na bliana 2021.

Comhaltaí	Dáta an Cheapacháin	An Líon Cruinnithe ar Freastalaíodh Orthu
An tUasal Michael White	10 Lúnasa 2021	4
Sinéad McMullan, Uasal, BL	10 Lúnasa 2021	3
An Dr Shane McCarthy	10 Lúnasa 2021	4
An Dr Patrick Devitt	10 Lúnasa 2021	4
An Dr Laura Mannion	10 Lúnasa 2021	4
An Dr Sharon Lambert	10 Lúnasa 2021	4
An tUasal Paul Murphy	10 Lúnasa 2021	3
Dolores Courtney, Uasal	10 Lúnasa 2021	4
An tArd-Cheannfort Pádraig Dunne	10 Lúnasa 2021	4
Leah McCormack, Uasal	10 Lúnasa 2021	3
An tUasal Paddy Richardson	10 Lúnasa 2021	4
Ann Reade, Uasal	10 Lúnasa 2021	4
An tUasal Kieran Kenny	10 Lúnasa 2021	4

Íocadh na táillí agus costais seo a leanas le comhaltaí an Bhoird sa bhliain 2021:-

Comhaltaí	Táille (€)	Costais (€)
An tUasal Michael White	5,022	-
Sinéad McMullan, Uasal, BL	4,659	-
An Dr Shane McCarthy	4,659	1,399
An Dr Patrick Devitt	4,659	-
An Dr Laura Mannion	4,659	1,021
An Dr Sharon Lambert	-	-
An tUasal Paul Murphy	4,659	-
Dolores Courtney, Uasal	-	-
An tArd-Cheannfort Pádraig Dunne	-	-
Leah McCormack, Uasal	-	-
An tUasal Paddy Richardson	4,659	258
Ann Reade, Uasal	4,659	549
An tUasal Kieran Kenny	4,659	694
IOMLÁN	42,294	3,921

Cúigear comhaltaí: Ní bhfuair an tUasal Michael White (Cathaoirleach, comhalta ar scor ón Ard-Chúirt amhail an 1 Deireadh Fómhair 2021), an Dr. Sharon Lambert, Dolores Courtney, Uasal, An tArd-Cheannfort Pádraig Dunne agus Leah McCormack, Uasal, táille de réir an phrionsabail Aon Tuarastal Amháin d'Aon Duine Amháin.

Nochtadh a Éilítear faoi Chód Cleachtais maidir le Rialachas Comhlachtaí Stáit (2016)

An Bord atá freagrach as a chinntiú gur chomhlíon an Bord Parúil ceanglais an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú ("an Cód"), arna fhoilsiú ag an Roinn Caiteachais Phoiblí agus Athchóirithe i mí Lúnasa 2016. Éilítear na nochtaí a leanas faoin gCód:

Miondealú ar shochair ghearrthéarmacha fostaithe

Catagóirítear sochair ghearrthéarmacha fostaithe ón Dáta Bunaithe (an 31 Iúil 2021) go dtí an 31 Nollaig 2021 sa bhreis ar €60,000 sna bandaí seo a leanas:

Raon de shochair iomlána na bhfostaithe

Ó	Go dtí	
€60,000	€69,999	Líon na bhFostaithe 2021
€70,000	€79,999	-
€80,000	€89,999	-
€90,000	€99,999	-
IOMLÁN	-	-

Nóta: Chun críocha an nochta seo, áirítear sochair ghearrthéarmacha fostaithe maidir le seirbhísí a soláthraíodh le linn na tréimhse tuairiscithe, liúntais ragoibre agus íocaíochtaí eile thar ceann an fhostaí ach ní áirítear ÁSPC an fhostóra.

Costais Chomhairleoireachta

Níor tabhaíodh aon chaiteachas comhairleoireachta sa tréimhse tuairiscithe.

Costais Dí

Ní raibh aon chaiteachas ann sa tréimhse tuairiscithe maidir le costais dlí, socraíochtaí, imeachtaí comhréitigh agus eadrána i ndáil le conarthaí le tríú páirtithe.

Caiteachas Taistil agus Cothabhála

Déantar caiteachas taistil agus cothabhála a chatagóiriú mar seo a leanas:

	2021 (€)
Comhaltaí Boird – Taisteal Thar Lear	-
Comhaltaí Foirne – Taisteal Thar Lear	-
Comhaltaí Boird – Taisteal Baile	3,921
Comhaltaí Foirne – Taisteal Baile	-
IOMLÁN	3,921

Caiteachas Fáilteachais

Níor tabhaíodh aon chaiteachas fáilteachais le linn na bliana.

Ráiteas maidir le Comhlíonadh

Ghlac an Bord an Cód Cleachtas chun Comhlachtaí Stáit a Rialú, arna fhoilsiú ag an Roinn Caiteachais Phoiblí agus Athchóirithe (mí Lúnasa 2016). I ndiaidh bhliain bhunaithe an Bhoird, tá nósanna imeachta curtha i bhfeidhm chun cloí le riachtanais an Chóid Cleachtas chun Comhlachtaí Stáit a Rialú.

Chloígh an Bord Parúil leis an gCód Cleachtas chun Comhlachtaí Stáit a Rialú amhail an 31 Nollaig 2021 cé is moite de na heisceachtaí seo a leanas:

1. Bhunaigh an Bord Coiste Rialachais, Riosca, Iniúchta agus Airgeadais i mí Márta na bliana 2022 agus reáchtáil an Coiste sin a chéad chruinniú ar an 31 Márta 2022.
2. Níl feidhm Iniúchta Inmheánaigh bunaithe ag an mBord go fóill. Tá sé i gceist ag an mBord an fheidhm seo a bhunú sa bhliain 2023.
3. Tá Pleananna Bliantúla agus Straitéiseacha á dtabhairt chun críche faoi láthair.
4. Síníodh Comhaontú Rialachais agus Maoirseachta idir an Bord Parúil agus an Roinn Dlí agus Cirt ar an 7 Aibreán 2022.
5. Síníodh Comhaontú Soláthair Feidhmíochta leis an Roinn Dlí agus Cirt ar an 7 Aibreán 2022.
6. Ní dhearna an Bord féin-athbhreithniú bliantúil sa bhliain 2021. Tá an féin-athbhreithniú beartaithe don bhliain 2022 nó tús na bliana 2023.

Thar ceann an Bhoird Parúil



Mr Michael White,
Chairperson



Ms Ciairín de Buis,
Príomhfheidhmeannach

Date: 1 Nollaig 2022

Ráiteas maidir le Rialuithe Inmheánacha

Scóip na Freagrachta

Bunaíodh an Bord Parúil le héifeacht ón 31 Iúil 2021 i gcomhréir leis an Acht Parúil, 2019. Thar ceann an Bhoird Parúil, admhaím an fhreagracht atá ar an mBord a chinntiú go ndéantar córas éifeachtach rialaithe inmheánaigh a chothabháil agus a fheidhmiú. Tugtar san áireamh leis an bhfreagracht sin na coinníollacha faoin gCód Cleachtais chun Comhlachtaí Stáit a Rialú (2016).

An Cuspóir atá leis an gCóras Rialaithe Inmheánaigh

Tá an córas rialaithe inmheánaigh leagtha amach chun riosca a bhainistiú a d'fhágfadh an riosca ar leibhéal inseasta seachas é a chur ar neamhní ar fad. Dá bhrí sin, ní féidir leis an gcóras ach deimhniú réasúnta seachas deimhniú cinnte a thabhairt go bhfuil sócmhainní cosanta, idirbhearta údaraithe agus taifeadta go cuí agus go seachnaítear botúin nó neamhrialtachtaí nó go dtabharfaí faoi deara iad go tráthúil.

Tá an Bord sásta go bhfuil na córais atá i bhfeidhm aige, réasúnach agus cuí ag féachaint dá mhéid, leibhéal caiteachais, acmhainní foirne agus cineál a chuid oibríochtaí. Is próiseas leanúnach é an córas rialaithe inmheánaigh a choinneáil agus déantar athbhreithniú leanúnach ar an gcóras agus ar a éifeachtúlacht.

Seirbhísí Comhroinnte

Bunaíodh an Bord Parúil le héifeacht ón 31 Iúil 2021.

Ó bunaíodh an Bord Parúil, baineann sé leas as seirbhísí gníomhaireachta íocaíochtaí ó Sheirbhísí Comhroinnte Airgeadais na Roinne Dlí agus Cirt. Rinne an fhoireann bainistithe athbhreithniú ar gach idirbheart ioncaim agus caiteachais a bhaineann leis an mBord Parúil agus cheadaigh an fhoireann na hidirbhearta sin agus chuir siad iad ar aghaidh chuig Seirbhísí Comhroinnte Airgeadais chun na híocaíochtaí a phróiseáil agus cothabháil a dhéanamh ar mhórleabhar cuntasáíochta.

San Ionad Seirbhísí Comhroinnte Párolla próiseáladh párolla thar ceann an Bhoird Parúil don tréimhse go dtí an 31 Nollaig 2021.

Teicneolaíochtaí Faisnéise agus Cumarsáide

Baineann an Bord Parúil leas as seirbhís chomhroinnte tacaíochta TFC a chuireann an Roinn Dlí agus Cirt ar fáil. Tá comhaontú do sholáthar na seirbhísí maidir leis an tseirbhís agus socruithe TFC i bhfeidhm chun cóip chúltaca a dhéanamh de chórais an Bhoird Parúil.

Rialuithe Riaracháin agus Tuairisciú Bainistíochta

Tá córas an Bhoird Parúil um Rialú Inmheánach bunaithe ar chreat eolais bainistithe rialta, nósanna imeachta riaracháin lena n-áirítear dualgais a dheighilt agus córas tarmligin agus cuntasachta. Áirítear na nithe seo a leanas go háirithe:

- Córas buiséadaithe iomchuí agus buiséad bliantúil a ndéanann an fhoireann ardbhainistíochta athbhreithniú orthu go rialta.
- Athbhreithnuithe rialta ar thuarascálacha airgeadais bliantúla agus tréimhsíúla déanta ag an lucht ardbhainistíochta.
- Córas bainistithe riosca atá oiriúnach don fheidhm atá leis.
- Freagrachtaí bainistithe atá sannta go soiléir agus cuntasacht chomhfhreagrach.

An Creat Riosca agus Rialaithe

Tá córas bainistithe riosca curtha i bhfeidhm ag an mBord Parúil lena ndéantar sainaithint agus tuairisciú ar na príomhrioscaí agus na gníomhartha bainistithe atá á ndéanamh chun aghaidh a thabhairt ar na rioscaí sin agus, a mhéid agus is féidir, chun iad a mhaolú.

Tá clár rioscaí i bhfeidhm lena sainaitnítear na príomhrioscaí atá os comhair an Bhoird agus rinneadh iad a shainaitint, a mheas agus a ghrádú de réir a dtábhachta. Déanann an lucht Ardbhainistíochta an clár a athbhreithniú agus a uasdátú. De réir thoradh na measúnuithe sin a dhéantar pleanáil agus dáileadh ar acmhainní ionas go ndéantar an chontúirt ó gach réimse baoil a mhaolú go dtí gur féidir a sheasamh.

Monatóireacht agus Athbhreithniú Leanúnach

Tá beartas bainistithe riosca i bhfeidhm ag an mBord Parúil, ar beartas é ina sainaitnítear na rioscaí, na rialuithe atá i bhfeidhm agus na nósanna imeachta tuairiscithe agus monatóireachta.

Is é an Bord a dhéanann na mórchinntí straitéiseacha agus tagann sé le chéile go tráthrialta chun monatóireacht a dhéanamh ar fheidhmíocht agus pleananna. Feidhmíonn an lucht bainistíochta feidhmiúcháin laistigh den údarás amháin atá tarmligthe ag an mBord nó de bhun na bhfeidhmeanna sin faoin Acht d'fhonn beartais agus cinntí an Bhoird a thabhairt i gcrích. Dearbhaím go bhfuil na córais monatóireachta seo a leanas i bhfeidhm:

- Sainaitníodh príomhrioscaí agus príomhrialuithe agus cuireadh próisis i bhfeidhm chun monatóireacht a dhéanamh ar oibriú na bpríomhrialuithe sin agus chun aon easnaimh a thuairisciú.
- Tá nósanna imeachta foirmiúla i bhfeidhm maidir le ceannach earraí agus seirbhísí, ceadú sonrasc maidir leis na hearraí agus seirbhísí sin agus ceadú íocaíochtaí i ndáil leis na hearraí agus seirbhísí sin.
- Déanann an Príomhfheidhmeannach agus a foireann ardbhainistíochta athbhreithnithe go tráthrialta ar thuarascálacha tréimhsiúla agus bliantúla feidhmíochta agus airgeadais ina gcuirtear an fheidhmíocht i gcomparáid le buiséid/réamhaisnéisí.
- Leagadh amach socruithe tuairiscithe ag gach leibhéal ag ar sannadh freagracht as bainistiú airgeadais.
- Tá córais i bhfeidhm chun sócmhainní a chosaint.

Soláthar

Dearbhaím go bhfuil nósanna imeachta i bhfeidhm ag an mBord Parúil d'fhonn a chinntiú go sásaítear na rialacha agus na treoirínte reatha maidir le gnóthaí soláthair agus go ndearna an Bord de réir na nósanna imeachta sin le linn na bliana 2021.

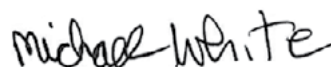
Saincheisteanna maidir le Rialú Inmheánach

Níor sainaitníodh aon laigí sa bhliain 2021 maidir le rialuithe inmheánacha ar laigí iad ar gá nochtadh a dhéanamh ina leith sna ráitis airgeadais.

Athbhreithniú ar Éifeachtacht

Deimhním go bhfuil nósanna imeachta ag an mBord chun monatóireacht a dhéanamh ar éifeachtacht a nósanna imeachta bainistithe riosca agus rialaithe inmheánaigh.

Ní dhearnadh aon athbhreithniú ar éifeachtacht an chórais rialuithe inmheánacha don thréimhse an 31 Nollaig 2021. Tá sé i gceist ag an mBord athbhreithniú seachtrach a dhéanamh ar éifeachtacht an chórais rialuithe inmheánacha sa bhliain 2022 nó ag tús na bliana 2023.



An tUasal Michael White,
Cathaoirleach
01/12/2022
Thar ceann an Bhoird Parúil

Certificate of the Comptroller and Auditor General



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Tuairisc le cur i láthair do Thithe an Oireachtais

An Bord Parúil

Tuairim i leith na ráiteas airgeadais

Tá na ráitis airgeadais an Bhoird Parúil iniúchta agam don tréimhse dár chríoch 31 Nollaig 2021 de réir mar is gá faoi shocruithe ailt 20(2) den Acht Parúil 2019. Sna ráitis airgeadais, tá

- an ráiteas ioncaim agus caiteachais agus cúlchistí ioncaim coinnithe
- an ráiteas ar staid airgeadais
- an ráiteas ar shreabhadh airgid, agus
- na nótaí ábhartha, achoimre ar pholasaithe cuntasáíochta tábhachtacha san áireamh.

I mo thuairim, tugann na ráitis airgeadais léargas fíor agus cothrom ar na sócmhainní, dliteanais agus staid airgeadais an Bhoird Parúil ar an 31 Nollaig 2021 agus ar a ioncam agus caiteachais don tréimhse dar chríoch 31 Nollaig 2021 i gcomhréir leis an gCaighdeán um Thuairisciú Airgeadais (FRS) 102 — An Caighdeán um Thuairisciú Airgeadais infheidhme sa RA agus i bPoblacht na hÉireann.

Bunús na tuairime

Rinne mé m'iniúchadh ar na ráitis airgeadais i gcomhréir leis na Caighdeáin Idirnáisiúnta Iniúcháireachta (ISAnna) mar a chuirtear i bhfeidhm ag an Eagraíocht Idirnáisiúnta Uasfhoras Iniúcháireachta. Tá cur síos ar na freagrachtaí atá orm faoi na caighdeáin sin san aguisín a ghabhann leis an tuarascáil seo. Táim neamhspleách ar an mBord Parúil agus tá mo chuid freagrachtaí eiticíúla eile comhlíonta agam i gcomhréir leis na caighdeáin.

Measaim gur leor agus gur cuí an fhianaise iniúchta atá faighte agam le go mbeidh sí ina bunús le mo thuairim.

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

Tá eolas áirithe eile curtha i láthair ag an mBord Parúil mar aon leis na ráitis airgeadais. Cuimsíonn sé seo an ráiteas rialaithe agus tuarascáil an bhoird agus an ráiteas ar rialú inmheánach. Tá mo chuid freagrachtaí as tuairisc a thabhairt maidir le faisnéis den sórt sin, agus ábhair áirithe eile a dtugaim tuairisc orthu trí eisceachtaí, leagtha amach san aguisín a ghabhann leis an tuarascáil seo.

Níl aon rud le tuairisciú agam maidir leis sin.

Seamus McCarthy
Ard-Reachtaire Cuntas agus Ciste

5 Nollaig 2022

**Ráiteas maidir le hIoncam agus Caiteachas agus Cúlchistí Ioncaim Coinnithe
Don tréimhse dar chríoch an 31 Nollaig 2021**

Freagrachtaí Chomhaltai an Bhoird

Leagann an ráiteas rialachais amach freagrachtaí chomhaltai an Bhoird. Tá na freagrachtaí seo a leanas ag an mBord

- ráitis airgeadais bhliantúla an Bhoird Parúil a ullmhú san fhoirm a fhorordaítear faoi alt 20 (1) den Acht Parúil 2019
- a chinntiú go dtugann na ráitis airgeadais léargas fíor agus cóir i gcomhréir le FRS 102
- rialtacht na n-idirbhearta a chinntiú
- measúnú cibé acu gur cuí úsáid a bhaint as bonn an ghnóthais leantaigh sa chuntasáiocht, agus
- cibé rialú inmheánach a mheasann siad a bheith riachtanach chun gur féidir ráitis airgeadais a ullmhú atá saor ó mhíríteas ábhartha, cibé acu mar thoradh ar chalaiois nó earráid.

Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Ceanglaítear orm faoi alt 20 (2) agus (3) den Acht Parúil 2019 iniúchadh a dhéanamh ar ráitis airgeadais an Bhoird Parúil agus tuairisc a thabhairt orthu do Thithe an Oireachtais.

Is í an aidhm atá agam agus an t-iniúchadh á dhéanamh ná dearbhú réasúnta faoi cibé acu an bhfuil na ráitis airgeadais ina n-ionlán saor ó mhíríteas ábhartha mar thoradh ar chalaiois nó earráid. Is ionann dearbhú réasúnach agus leibhéal ard dearbhaithe, ach ní deimhniú é go mbraithfidh iniúchadh, arna chur i bhfeidhm de réir ISA míráiteas ábhartha i gcónaí nuair is ann dó. Is féidir le míráitis eascairt as calaiois nó earráid agus meastar gur míráitis ábhartha iad más féidir a bheith ag súil leis go réasúnta, go mbeadh tionchar acu ina n-aonar, nó le chéile, ar chinntí eacnamaíocha na n-úsáideoirí arna nglacadh ar bhunús na ráiteas airgeadais seo.

Mar chuid d'iniúchadh i gcomhréir leis na ISAnna, cleachtaim breithiúnas gairmiúil agus coimeádaim amhras gairmiúil le linn an iniúchta. Agus é sin á dhéanamh,

- Déanaim rioscaí an mhírítis ábhartha i leith na ráiteas airgeadais cibé acu de thoradh calaioise nó earráide a aithint agus a mheas; dearaim agus comhlíonaim nósanna imeachta iniúcháireachta a fhreagraíonn do na rioscaí sin; agus faighim fianaise iniúchta atá leordhóthanach agus cuí le go mbeidh sí ina bunús le mo thuairim. Tá an riosca a bhaineann le míthuairisc ábhartha a thagann ó chalaiois agus gan í a aithint níos airde ná an riosca a bhaineann le míthuairisc a eascraíonn as earráid, toisc go bhféadfadh claonpháirtíocht, brionnú, easnaimh d'aon ghnó, mífhaisnéis, nó sárú ar rialú inmheánach a bheith i gceist le calaiois.
- Faighim tuiscint ar an rialú inmheánach is cuí don iniúchadh chun nósanna imeachta a dhearadh atá cuí sna himthosca, ach ní chun críche tuairim a chur in iúl ar éifeachtacht na rialuithe inmheánacha.
- Déanaim measúnú ar oiriúnacht na bpolasaithe cuntasáiochta a úsáidtear agus ar réasúntacht na meastachán cuntasáiochta agus na nochtuithe bainteacha.

- Cinnim maidir le hoiúnacht úsáid bhonn an ghnóthais leantaigh don chuntasáiocht agus, bunaithe ar an bhfianaise iniúchta a fuarthas, maidir le cibé acu an bhfuil éiginnteacht ábhartha i gceist a d'fhéadfadh amhras suntasach a chur ar chumas an Bhoird Parúil leanúint ar aghaidh mar ghnóthas leanúnach. Má chinnim go bhfuil éiginnteacht ábhartha ann, ceanglaítear orm aird a tharraingt i mo thuarascáil ar na nochtuithe bainteacha sna ráitis airgeadais, murar leor na nochtuithe sin, chun mo thuairim a athrú.
- Tá mo chuid conclúidí bunaithe ar an bhfianaise iniúchta a fuarthas suas go dtí dáta mo thuarascála. D'fhéadfadh go dtarlódh imeachtaí nó go mbeadh coinníollacha i gceist sa todhchaí, áfach, a stopfadh an Bord Parúil leanúint ar aghaidh mar ghnóthas leanúnach mar thoradh orthu.

Déanaim measúnú ar chur i láthair, ar struchtúr agus ar ábhar foriomlán na ráiteas airgeadais, lena n-áirítear na nochtuithe, agus cibé an léiríonn na ráitis airgeadais na hidirbhearta agus imeachtaí bunúsacha ar bhealach a bhainfidh léiriú cothrom amach. Déanaim cumarsáid leo siúd atá freagrach rialachais maidir le, i measc nithe eile, an scóip agus uainiú pleanáilte an iniúchta agus torthaí suntasacha an iniúchta, lena n-áirítear aon easnaimh shuntasacha sa rialú inmheánach a d'fhéadfainn a aithint le linn m'iniúchta.

Tuairiscím, mar eisceacht más rud é, i mo thuairim,

- nach bhfuil an t-eolas go léir nó na mínithe riachtanacha faighte agam do m'iniúchadh, nó
- nach raibh na taifid chuntasáiochta dóthanach chun na ráitis a iniúchadh go héasca agus go cuí, nó
- nach bhfuil na ráitis airgeadais i gcomhréir leis na taifid chuntasáiochta.

Eolas seachas na ráitis airgeadais

Ní chuimsíonn mo thuairim ar na ráitis airgeadais an fhaisnéis eile a cuireadh i láthair leis na ráitis sin, agus ní chuirim aon chonclúid dearbhaithe in iúl ina leith.

Maidir le m'iniúchadh ar na ráitis airgeadais, éilítear orm faoi na ISAnna an fhaisnéis eile a cuireadh i láthair a léamh agus, é sin á dhéanamh agam, breithniú a dhéanamh ar cibé an bhfuil an fhaisnéis eile ar neamhréir go hábhartha leis na ráitis airgeadais nó leis an eolas a fuarthas le linn an iniúchta, nó má dhealraíonn sé go bhfuil míráiteas ábhartha ann. Más rud é, bunaithe ar an obair atá déanta agam, go dtagaim ar an gconclúid go bhfuil míráiteas ábhartha ann maidir leis an bhfaisnéis eile, éilítear orm an fhírisc sin a thuairisciú.

Tuairisciú ar ábhair eile

Cuirtear m'iniúchadh i gcrích i gcomhréir leis na comaoineacha speisialta atá ceangailte le comhlachtaí an stáit maidir lena mbainistíocht agus lena bhfeidhmiú. Tuairiscím má tá ábhair ábhartha a bhaineann leis an mbealach a seoladh gnó poiblí.

Déanaim iarracht fianaise faoi rialtacht idirbheart airgeadais a fháil le linn an iniúchta. Tuairiscím má tá aon chás ábhartha nuair nár úsáideadh airgead poiblí chun na gríoch a bhí beartaithe nó nár chlóg na hidirbhearta leis na húdaráis a rialaíonn iad.

Ráiteas maidir le hloncam agus Caiteachas agus Cúlchistí Ioncaim Coinnithe

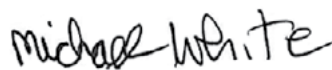
Don tréimhse dar chríoch an 31 Nollaig 2021

	Nótaí	2021 (€)
Ioncam		
Deontas	2	219,225
Ioncam Iomlán		219,225
Caiteachas		
Costais Bhoird	3	46,215
Costais Foirne	4	157,281
Costais Ghinearálta	5	49,581
Dímheas	6	756
Caiteachas Iomlán		253,833
Easnamh don tréimhse roimh leithreasuithe		(34,608)
Aistriú chuig an gcuntas caipitil	9	(14,230)
Easnamh don tréimhse i ndiaidh leithreasuithe		(48,838)
Iarmhéid a tugadh ar aghaidh amhail an 31 Nollaig		(48,838)

Áirítear sa Ráiteas maidir le hloncam agus Caiteachas agus Cúlchistí Ioncaim Coinnithe na gnóthachain agus cailteanais ar fad a aithníodh le linn na tréimhse.

Is cuid de na ráitis airgeadais seo iad an Ráiteas maidir le Sreabhadh Airgid agus na nótaí 1 go dtí 14.

Thar ceann an Bhoird



An tUasal Michael White,
Cathaoirleach
Date: 01/12/2022



Ms Ciairín de Buis, Uasal
Príomhfheidhmeannach
Date: 01/12/2022

Ráiteas maidir leis an Staid Airgeadais

Amhail an 31 Nollaig 2021

	Nótaí	2021 (€)
Sócmhainní Seasta		
Maoin, Gléasra agus Trealamh	6	14,230
		14,230
Sócmhainní reatha		
Infháltais	7	-
		-
Dlíteanais Reatha		
Méideanna Dílte Laistigh de Bhliain Amháin		
Suimeanna iníoctha agus fabhraithe	8	(48,838)
		(48,838)
Glandlíteanais Reatha		(48,838)
Iomlán na Sócmhainní lúide dlíteanais reatha		(34,608)
Glansócmhainní		(34,608)
Cúlchistí		
Ráiteas maidir le hloncam agus Caiteachas		(48,838)
Cuntas Caipitil	9	14,230
		(34,608)

Is cuid de na ráitis airgeadais seo iad an Ráiteas maidir le Sreabhadh Airgid agus na nótaí 1 go dtí 14.

Thar ceann an Bhoird



An tUasal Michael White,
Cathaoirleach
Date: 01/12/2022



Ms Ciairín de Buis, Uasal
Príomhfheidhmeannach
Date: 01/12/2022

Ráiteas maidir le Sreabhadh Airgid

Don tréimhse dar chríoch an 31 Nollaig 2021

	Nótaí	2021 (€)
Glan-Sreabhadh Airgid ó Ghníomhaíochtaí Oibriúcháin		
Easnamh don tréimhse		(34,608)
Muirear dímheasa	6	756
(Méadú) / Laghdú ar Infháltais		-
Méadú ar shuimeanna iníochta		48,838
Cailtanas / (Gnóthachan) ar shócmhainní seasta a dhiúscairt		-
Glan-Insreabhadh Airgid ó Ghníomhaíochtaí Oibriúcháin		14,986
Glan-Sreabhadh Airgid ó Ghníomhaíochtaí Infheistíochta		
An méid a leithdháileadh chun breiseanna sócmhainní a mhaoiniú		
	9	(14,986)
Diúscairt sócmhainní		-
Glan-Sreabhadh Airgid ó Ghníomhaíochtaí Infheistíochta		(14,986)
Glan-Sreabhadh Airgid ó Ghníomhaíochtaí Airgeadais		-
Méadú / (Laghdú) ar Airgead Tirim agus Coibhéis Airgid Thirim		-
Airgead sa bhanc amhail an 31 Nollaig		-

Thar ceann an Bhoird



An tUasal Michael White,
Cathaoirleach
Date: 01/12/2022



Ms Ciairín de Buis, Uasal
Príomhfheidhmeannach
Date: 01/12/2022

Nótaí leis na Ráitis Airgeadais

Don tréimhse dar chríoch an 31 Nollaig 2021

1. Beartais Chuntasaíochta

Leagtar amach thíos an bonn cuntasaíochta agus na beartais chuntasaíochta shuntasacha a ghlac an Bord Parúil. Cuireadh iad sin ar fad i bhfeidhm go seasta le linn na tréimhse.

a) Ginearálta

Bhunaigh an tAire Dlí agus Cirt an Bord Parúil ar an 31 Iúil 2021 faoi Alt 8 den Acht Parúil, 2019. Tá an cheannoifig lonnaithe ag 6/7 Sráid Hanover Thoir, Baile Átha Cliath 2.

Is iad seo a leanas príomhfheidhmeanna an Bhoird mar a shonraítear san Acht :

- Iarratais ar pharúl
- Rannpháirtíocht agus idirchaidreamh íospartach
- Eolas a chur ar fáil do dhaoine atá ag cur isteach pianbhreitheanna príosúnachta, d'íospartaigh agus do dhaoine den phobal maidir le feidhmeanna an Bhoird,
- Eolas a chur ar fáil don Aire maidir le feidhmeanna an Bhoird agus moltaí a thabhairt don Aire, ar a iarratas nó a hiarratas, chun cuidiú leis nó léi beartais a chomhordú agus cheapadh maidir le scaoileadh saor príosúnach agus a lígean amach ar parúl, agus
- Is féidir leis an mBord tionscadail taighde agus gníomhaíochtaí eile a bhaineann le scaoileadh saor príosúnach agus iad a lígean amach ar parúl a dhéanamh, a choimisiúnú nó cabhrú leo agus d'fhéadfadh sé sin i dtuairim an Bhoird cuidiú le feidhmiú fheidhmeanna an Bhoird agus moltaí a thabhairt don Aire a thagann chun cinn as na tionscadail nó gníomhaíochtaí sin.

b) Ráiteas maidir le Comhlíonadh

Ullmhaíodh ráitis airgeadais an Bhoird Parúil don tréimhse dar chríoch an 31 Nollaig 2021 de réir FRS 102, an caighdeán um thuairisciú airgeadais a bhfuil feidhm leis san RA agus i bPoblacht na hÉireann arna eisiúint ag an gComhairle Tuairiscithe Airgeadais (FRC) sa RA.

c) Bonn Ulmhúcháin

Ullmhaítear na ráitis airgeadais de réir mhodh fabhráithe na cuntasaíochta agus faoin gcoinbhinsiún costas bunaidh san fhoirm atá ceadaithe ag an Aire Dlí agus Cirt agus atá aontaithe ag an Aire Caiteachais Phoiblí agus Athchóirithe de réir mhodh fabhráithe na cuntasaíochta agus faoin Alt 20 den Acht Parúil, 2019.

Chinn an Bord nach bhfuil aon éiginnteacht ábhartha ann maidir le cumas an Bhoird Parúil freastal dá dhliteanas de réir mar a bheidh siad dlite agus mar a leanann siad ar aghaidh mar ghnóthas leantach. D'aithin an Bord Parúil go raibh easnamh ann sa bhliain 2021. Mar sin féin i bhfianaise na tacaíochta leanúnaí trí mhaoiniú deontais a fháil ón Roinn Dlí agus Cirt, bhí ionchas réasúnta ag an mBord go mbeidh acmhainní leordhóthanacha ag an mBord Parúil sna blianta beaga atá amach romhainn. Ar an mbonn sin measann an Bord é a bheith oiriúnach na ráitis airgeadais seo a ullmhú ar bhonn gnóthas leantach. Dá réir sin, ní áirítear sna ráitis airgeadais aon choigeartuithe ar na suimeanna glanluacha ná rangú sócmhainní agus dliteanas a d'fhéadfadh teacht chun cinn mura mbeadh an Bord Parúil in ann leanúint ar aghaidh mar ghnóthas leantach.

Cuireadh na beartais chuntasaíochta seo a leanas i bhfeidhm go leanúnach ó thaobh plé le nithe a mheastar a bheith ábhartha i ndáil le ráitis airgeadais an Bhoird Parúil.

d) Ioncam

Aithnítear ioncam deontais ar bhonn airgead tirim sna ráitis airgeadais agus léiríonn sé sin maoiniú deontais a cuireadh ar fáil don Bhoird Parúil trí Vóta 24, An Roinn Dlí agus Cirt.

Meaitseálann ioncam deontais an Oireachtais agus ioncam a cuireadh i bhfeidhm maidir le caiteachas caipitil an tsuim a chuirtear in aghaidh chuntais leithreasa na Roinne.

e) Caiteachas

Déanann an Roinn Dlí agus Cirt próiseáil ar chaiteachas ar fad lena n-áirítear párolla agus taifeadtar ar bhonn fabhráithe é sna ráitis airgeadais.

f) Sócmhainní Inláimhsithe agus Dímheas

Luaitear sócmhainní inláimhsithe ag an gcostas bunaidh atá acu lúide dímheas carntha. Gearrtar dímheas ar an Ráiteas maidir le hloncam agus Caiteachas ar bhonn na líne dírí ag na rátaí atá leagtha amach thíos chun na sócmhainní atá coigeartaithe don luach iarmharach a dhíscríobh in aghaidh a saolré fóna measta mar seo a leanas:

Trealamh TF	Líne Dhíreach thar 3 bliana
Trealamh Oifige	Líne Dhíreach thar 5 bliana
Troscán agus Feistis	Líne Dhíreach thar 10 mbliana
Feabhsúcháin Léasachta	Líne Dhíreach thar 8 mbliana

Meastar gach bliain luach iarmharach agus saolré fhóna na sócmhainní seasta chun comharthaí a fháil le fáil amach an bhfuil athrú tagtha orthu sin. Sa chás go bhfuil comharthaí mar sin ann, déanfar athbhreithniú ar an luach iarmharach, modhanna dímheasa agus saolré fhóna agus déanfar iad sin a leasú más gá. Cuirtear athruithe sna rátaí dímheasa a tháinig chun cinn san athbhreithniú seo san áireamh go hionchasach thar na saolréanna fóna atá fanta ag na sócmhainní.

g) Cuntas Caipitil

Is ionann iarmhéid an chuntais caipitil agus luach amúchta na gcistí a úsáideadh chun sócmhainní seasta a cheannach.

h) Sochair d'Fhostaithe

Sochair Ghearrthéarmacha

Aithnítear sochair ghearrthéarmacha, amhail saoire le pá mar chostas sa bhliain, agus áirítear sochair a thabhaítear ag deireadh na bliana sa bhfigiúr 'Suimeanna Iníochta' sa Ráiteas maidir le Staid Airgeadais.

Is státseirbhísigh iad fostaithe an Bhoird Parúil agus íocfar dlíteanas pinsin leo as vóta aoisliúntais atá á bhainistiú ag an Roinn Caiteachais Phoiblí agus Athchóirithe. Ní théann teidlíochtaí aoisliúntais thar na socrúithe caighdeánacha do státseirbhísigh.

Rinneadh dlí d'Acht na Seirbhíse Poiblí (Scéim Aonair agus Forálacha Eile), 2012 an 28 Iúil 2012 agus leis sin tugadh isteach an Scéim Pinsean Seirbhíse Poiblí Aonair (An Scéim Aonair) a tháinig i bhfeidhm ón 1 Eanáir 2013. Beidh gach ball foirne nua den Bhord Parúil, atá ag obair san Earnáil Phoiblí den chéad uair, ar nó i ndiaidh an 1 Eanáir 2013 ina chomhalta ar an Scéim Aonair. Níl aon mhuirear sna ráitis airgeadais d'aon dlíteanas a d'fhéadfadh eascairt as sochair scoir an Bhoird Parúil.

i) Infháltais

Aithnítear infháltais ag luach cóir, lúide soláthar d'fhiacha amhrasacha. Is soláthar ar leith é an soláthar d'fhiacha amhrasacha, agus bunaítear é nuair a bhíonn fianaise oibiachtúil ann nach mbeidh an Bord Parúil ábalta na suimeanna ar fad atá dlíte dó a bhailiú. Aithnítear gach gluaiseacht maidir le soláthar d'fhiacha amhrasacha sa Ráiteas maidir le hloncam agus Caiteachas agus Cúlchistí Ioncaim Coinnithe.

j) Suimeanna Iníochta

Déantar creidiúnaithe trádála a thomhas ag praghas sonraisc sa chás go n-iarchuirtear íocaíocht thar na gnáth-théarmaí gnó nó sa chás go maoinítear é ag ráta úis nach ráta margaidh é. Sa chás sin is idirbheart airgeadais é an socrú agus déantar an dlíteanas airgeadais a thomhas ar luach reatha íocaíochtaí amach anseo atá lascainithe ag ráta úis margaidh d'ionstraim chomhchosúil fiachais.

k) Breithiúnais agus Meastacháin Chriticiúla Chuntasaíochta

D'fhonn na ráitis airgeadais a ullmhú ní mór don lucht bainistíochta breithiúnais, meastacháin agus boinn tuisceana a dhéanamh a mbíonn tionchar acu ar na suimeanna a thuairiscítear i ndáil le sócmhainní agus dliteanais amhail dáta an tuairiscithe agus ar na suimeanna a thuairiscítear i ndáil le hioncam agus le caiteachas i gcaitheamh na bliana. Is é nádúr na meastachán, áfach, go bhféadfadh na torthaí iarbhir a bheith éagsúil ó na meastacháin sin.

2. Ioncam Deontais

2021 (€)

An Roinn Dlí agus Cirt (Vóta 24 Fo-Cheannlíne A 17)

219,225

219,225

Is éard atá i suim dheontais ón Oireachtas ná an tsuim €215,616 a gearradh ar Fho-Cheannlíne A 17 sa bhliain 2021 agus líon muirear agus fáltas ilchineálach atá ar méid €3,609 agus atá curtha san áireamh i bhfo-cheannlínte eile a bhaineann leis an mBord.

3. Costais Bhoird

2021 (€)

Táille an Chathaoirligh

5,022

Táille chomhaltaí an bhoird

37,272

Taisteal agus Cothabháil

3,921

46,215

4. Costais Foirne

2021 (€)

Tuarastail agus Pánna (Ranníocaíocht an Fhostóra do ÁSPC san áireamh)

157,281

157,281

12 ball foirne buana coibhéis lánaimseartha a d'fhostaigh an Bord Parúil amhail an 31 Nollaig 2021.

Baineadh amach Ranníocaíochtaí Breise Aoisliúntais (RBA) i gcomhréir le ceanglais reachtúla. Baineadh amach €3,609 RBA sa bhliain 2021 agus choinnigh an Roinn Dlí agus Cirt iad.

D'íoc an Roinn Dlí agus Cirt thar ceann an Bhoird Parúil €81,310 de thuarastail sa bhliain 2021. Áirítear orthu sin tuarastal an Phríomhoifigigh Feidhmiúcháin Eatramhaigh. Gearrfar na tuarastail uile ar an mBord Parúil ón mbliain 2022.

5. Costais Ghinearálta

	2021 (€)
Teileafón	3,099
Priontáil, postas, stáiseanóireacht agus stóras	1,260
Comhairleoireacht	448
Costais trealamh TF	1,163
Tacaíocht theicniúil TF	14,400
Fógraíocht agus Foilseacháin	3,028
Iníúchadh	8,500
Cuntasaíocht	14,004
Cruinnithe agus comhdhálacha	2,790
Cumarsáid agus na meáin chumarsáide	889
	49,581

6. Maoin, Gléasra agus Trealamh

	Trealamh Oifige	Trealamh TF	Iomlán
	€	€	€
Costas			
Suimeanna Breise	5,840	9,146	14,986
Amhail an 31 Nollaig 2021	5,840	9,146	14,986
Dímheas			
Muirear don tréimhse	195	561	756
Amhail an 31 Nollaig 2021	195	561	756
Glanluach de réir na Leabhar			
Amhail an 31 Nollaig 2021	5,645	8,585	14,230

7. Infháltais

Ní raibh aon infháltais i gceist amhail an 31 Nollaig 2021.

8. Suimeanna Iníoctha agus Fabhruithe

	2021 (€)
Fabhruithe	48,838
	48,838

Tá téarmaí na bhfabhruithe bunaithe ar na conarthaí bunúsacha.

9. Cuntas Caipitil

	2021 (€)
Cistí a leithdháileadh chun sócmhainní seasta a fháil	14,986
Cistí a leithdháileadh chun sócmhainní a fhorbairt	-
An tsuim atá amúchta i gcomhréir le dímheas sócmhainní	(756)
An tsuim a scaoileadh ón / (chuig) an ráiteas maidir le hioncam agus caiteachas	14,230
Amhail an 31 Nollaig	14,230

I gcomhréir le beartas cuntasáíochta, aithnítear deontais Rialtais bunaithe ar fháltais iarbhír. Aithnítear thar shaolré fhónta na sócmhainní an ghné sin a bhaineann leis na deontais sin a úsáidtear chun sócmhainní inláimhsithe a cheannach agus chun sócmhainní a fhorbairt. Níl aon choinníollacha nó teagmhais neamhchomhlíonta ann a bhaineann leis na deontais sin.

10. Nochtuithe Páirtithe Gaolmhara

Tá príomhphearsanra bainistíochta sa Bhord Parúil comhdhéanta de chomhaltaí an Bhoird agus an Príomhoifigeach Feidmiúcháin Eatramhach. Ba ionann an cúiteamh iomlán a íocadh le príomhphearsanra bainistíochta, lena n-áirítear táillí agus costais chomhaltaí an Bhoird agus €46,215. D'íoc an Roinn Dlí agus Cirt tuarastal an Phríomhoifigigh Feidmiúcháin Eatramhaigh agus €45,644 a bhí san iomlán.

Ghlac an Bord nósanna imeachta i gcomhréir le treoirlínte arna n-eisiúint ag an Roinn Caiteachais Phoiblí agus Athchóirithe maidir le comhaltaí Boird ag nochtadh leasa agus cloíodh leis na nósanna imeachta sin le linn na tréimhse. Níor tharla aon idirbheart sa tréimhse maidir le gníomhaíochtaí an Bhoird ina raibh aon leas tairbhiúil ag comhalta Boird.

11. Lóistín

Feidhmíonn an Bord Parúil ar 6/7 Sráid Hanover Thoir, Baile Átha Cliath 2, D02 W320.

12. Tiomantais Chaipitil

Ní raibh aon tiomantais chaipitil i gceist ag deireadh na bliana.

13. Imeachtaí i ndiaidh na tréimhse tuairiscithe

Níl aon eachtraí ann idir dáta tuairiscithe na ráitis airgeadais agus an dáta ar ceadaíodh na ráitis airgeadais seo le heisiúint a dteastaíonn coigeartú a dhéanamh ar na ráitis airgeadais dá mbarr.

14. Ceadú na ráiteas airgeadais

Cheadaigh an Bord na ráitis airgeadais ag an gcruinniú a bhí acu ar an 1 Nollaig 2022.



An Bord Parúil
The Parole Board