



An Bord Parúil
The Parole Board

Parole Board Annual Report 2023

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Chairperson's foreword

2023 saw a substantial increase in the work of the Board from 2022.

75 decisions on parole were finalised in 2023 with 8 Parole Orders granted. 6 cases were finalised in late 2023 but the decisions were not issued until 2024 so will be included in the 2024 statistics. Of these 81 cases, 77 were serving life imprisonment for murder, 1 for attempted murder, 1 for manslaughter and 2 for sexual offences.

On some of the refusals, the Board made recommendations for transfers to open centres of detention and/or periods of temporary release for resocialisation, education and training purposes.

Of the 81 cases considered in 2023, the families of deceased victims engaged in 47 cases, representing 58% of engagement.

The trauma experienced by these families has not lessened over time. The vast majority opposed any granting of parole and sought to have parole applicants excluded from areas close to their permanent residences if granted parole.

The families welcomed the right to be heard and make representations to the Board, but some were critical of the right of applicants refused parole, to reapply after 2 years.

The average life sentence served has increased substantially over the last 12 years. The longest and shortest sentences served by an applicant prior to their application decision was 41 years 8 months

and 18 years 10 months respectively. The following is a breakdown of years served by the 8 applicants granted parole in 2023:

- 18 years
- 20 years
- 23 years
- 27 years
- 33 years
- 36 years
- 37 years
- 41 years

There were a number of applicants who have served over 20 years, and who, in the Board's opinion, have served enough time, but still pose a potential risk - it may be that they are institutionalised or need to do further work with the relevant services, which prevented the granting of parole.

There were significant problems in housing applicants who were eligible for parole. Those who were granted parole, sometimes found it extremely difficult to access housing prior to their release.

The challenge for the Board is to continue to deal with the backlog of applications. Considering the time it takes to request reports, the need to meet with families of the victims, and the applicants for parole, the finalisation of 85 to 90 cases a year is a realistic work programme.

The Secretariat urgently requires a modern case management system to track applications, the delivery of reports and to process consideration of and finalisation of decisions. There has been some progress in 2024. The Secretariat is currently liaising with the Department of Justice I.T. section on scoping system requirements.

The Board intends to host a one-day conference in 2024, to explore in greater detail the issues faced by the Board and to analyse in detail the trends emanating from the statistics.

It has been a source of great satisfaction to work with such a committed Board, CEO and Secretariat and also to witness the work undertaken by victim support organisations, the staff of the prisons, including the specialised services and the Probation Service, and to acknowledge the ongoing important support from the Department of Justice.



Michael White
Chairperson of the Parole
Board

A handwritten signature in black ink that reads "Michael White".

Michael White
Chairperson of the Parole Board

A note from the Chief Executive

2023 has been an extremely busy year for the Parole Board.

It is my honour and privilege to present this Annual Report on the work of the Parole Board in 2023 — our first full year of decision-making. 2023 was a busy year for the Parole Board, as reflected in the figures for the year: 95 applications were considered in 2023, with 75 decisions finalised.

Over the course of the year, we engaged with 266 victims. I would like to thank each victim who shared their experience with us. It is a privilege that you entrust us to hear your experience, and it is not one we take lightly. We are very conscious that making a submission to the Parole Board can be a daunting prospect for victims. While it is not an easy process, we do try to make it as straightforward as possible. When letting them know the decision of the Parole Board, we also let them know the reasons for the decision and share what information we can. All of which said, I am very conscious that some victims feel that they are at a disadvantage when making their submission. Victims do not get to read the reports provided to the Parole Board, and some feel they are making their submission in a vacuum, as they are not aware of how the parole applicant has spent their time in prison. I would encourage all victims to consider registering with the Victim Liaison Services in the Irish Prison Service (IPS), who can provide some information on where the parole applicant is being held, and any significant developments in their sentence.

We also held 12 information sessions in prisons across the country in 2023. During those meetings, we meet with parole applicants, eligible prisoners, as well as those earlier in their life sentence, to discuss the parole process and what they can expect when they make a parole application. I would like to thank the Irish Prison Service for facilitating these meetings: these are an invaluable part of our engagement with parole applicants and eligible prisoners and have proven to be a key aspect of our engagement with parole applicants.

Parole in Ireland is a lengthy, engaged process. From the time of initial application to issuing the final decision, usually takes in the region of 18 months. Unlike in other jurisdictions, parole is not a decision made by a panel of Parole Board members, but a decision taken by the full Parole Board. This allows all Board members to read and study the expert reports provided and submissions made, as well as hearing from the Board members who met with victims (if they have chosen to meet with us), and subsequently with the applicant.

Our decisions are very reliant on timely, and quality, information and reports from services such as An Garda Síochána, Probation Service and the Irish Prison Service (including the IPS Psychology Service). We are very grateful to the Irish Prison Service (including IPS Psychology Services), Probation Service,

An Garda Síochána and the Courts Service. Without the information and expertise they share with us, the Parole Board would be unable to do our work.

Parole is an important and critical element of our criminal justice system; one which has a direct impact on the safety of the public, and the lives of both applicants and victims. Resources, and resourcing, are a challenge across the public service and the Parole Board is no different. However, where we are different is the decisions we make have direct impact on the safety of the public, and the lives of applicants and victims, their families and their communities. In particular, the Parole Board is working with inadequate staffing, and in the absence of a Case Management System. During the year, we commissioned an external independent review of our staffing and structures, and we will work with the Department of Justice to implement the findings of that report. Similarly, we look forward to working with the Department of Justice to develop and roll out a case management system that is fit for purpose and will meet our needs.

We do difficult, challenging work in the Parole Board — those of us working in parole hold the stories of victims and applicants alike. I would like to thank the members of the Parole Board for the dedication and commitment they show in their work. In particular, I would like to thank our chairperson Mr. Justice Michael White, who in his work, demonstrates a professionalism and commitment to ensuring a fair and balanced parole process, without ever losing sight of the individuals who are part of the process.

I'd also like to thank my colleagues in the Parole Board Secretariat; we do difficult, challenging work and it is done with a professionalism and compassion that ensures applicants and victims are heard and respected.

Most importantly, parole would not work without those who put their trust in us - victims and applicants - to deliver an independent parole board, which protects the community, is fair to applicants, and listens to victims. To each one of you: thank you.



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”).

The 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 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 for Justice.

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 and the Director of the Probation Service.

There is also provision for a representative of an 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 2023, there were 14 members on the Parole Board including the Chairperson, Justice Michael White.

Chairperson
Justice Michael White

Chief Executive
Ciairín de Buis

Board members
Mr Kieran Kenny
Mr Andrew Brennan
Ms Ann Reade
Dr Shane McCarthy

Mr Patrick Devitt
Dr Laura Mannion
Ms Sinéad McMullan BL
Ms Leah McCormack
Mr Paddy Richardson
Chief Superintendent Brian Sugrue
(Appointed 14th April 2023)
Dr Geraldine O'Hare
(Appointed 1st August 2023)
Justice Margaret Heneghan
(Appointed 10th August 2023)
Dr. Lisa Cuthbert
(Appointed 10th August 2023)
* Chief Superintendent Pádraig Dunne (Retired 21st February 2023)
* Dr Sharon Lambert (Resigned 31st July 2023)
* Mr Paul Murphy (Retired 9th August 2023)

Gender Balance
As at 31st December 2023 the Board had 7 (50%) female and 7 (50%) male members, including the Chairperson.

Committees
There are currently two sub committees of the Board. The Finance, Audit, Risk and Governance (FARG) Committee and the Victim Engagement Sub Committee.

The members of the FARG Committee are Dr Shane McCarthy (Chairperson), Mr Paddy Richardson and External Committee member, Ms Noella Carroll. The Committee met on 8 occasions in 2023.

The members of the Victim Engagement Sub Committee are Dr Laura Mannion, Justice Michael White and Mr Kieran Kenny. The Committee met on 2 occasions in 2023.

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, there were 21 staff and 1 Legal Intern who is on placement with the Secretariat for 9 months. There were 2 vacancies at the end of the year. Staff numbers are due to increase in 2024.

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:

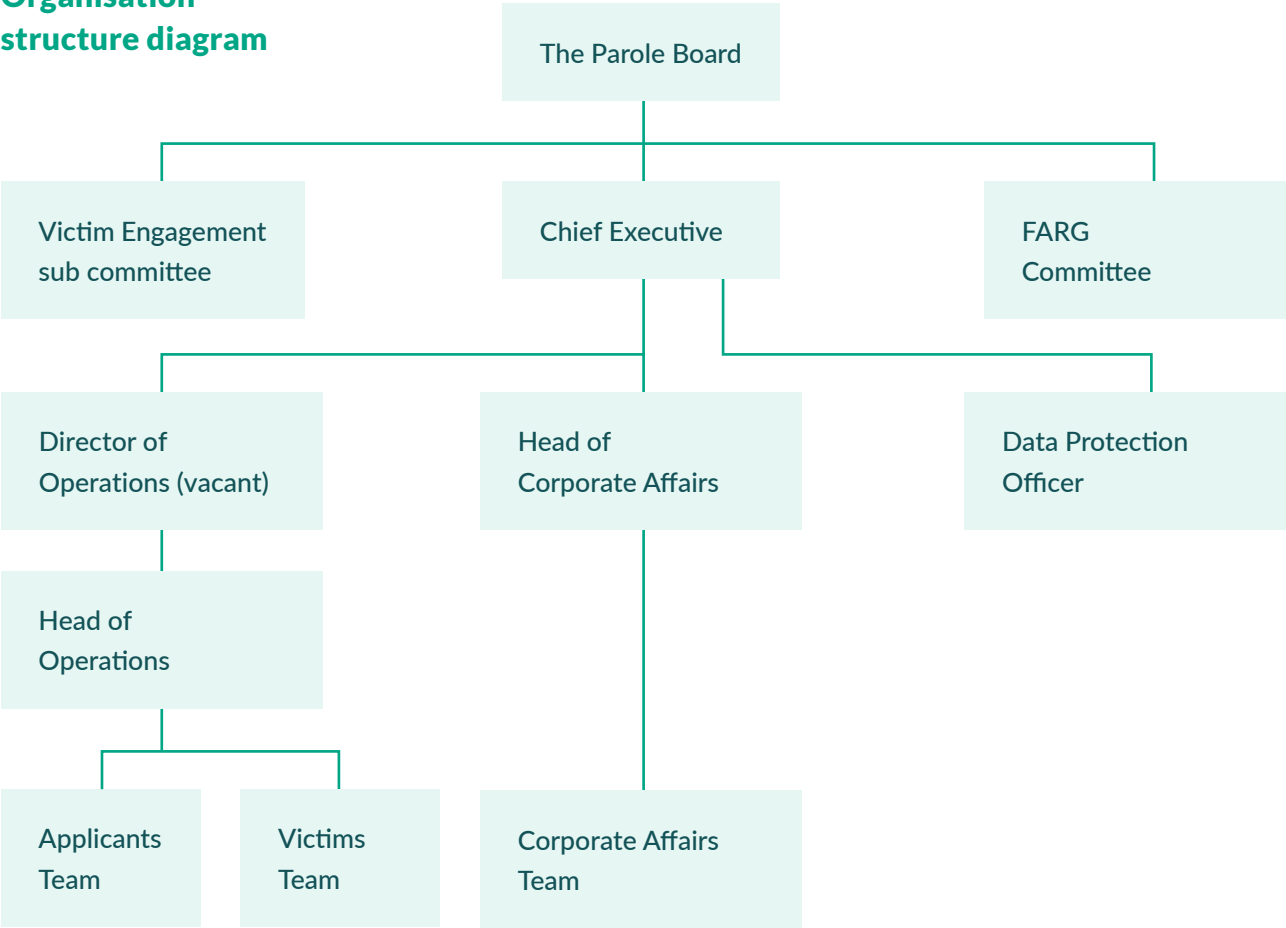
Operations Team

- 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 management and reporting
- Data Protection
- Office management
- Ensuring compliance with the Code of Practice for the Governance of State Bodies
- Liaises with the Department of Justice on matters including IT, Human Resources, governance and finance.

Organisation structure diagram



How the Parole Board operates

The Board invites applications for parole from persons 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 written reports 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, such as the Irish Prison Service (IPS), 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. Some of the services have been unable to provide reports on time, which can cause delays in the Board considering applications for parole.

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 considered at meetings of the full Parole Board. The Parole Board, at its meetings, decides whether or not to grant parole.

Parole Board Decisions

The Parole Board's decision-making process is outlined in section 27 of the Parole Act 2019

Following deliberation, the Board may decide to either grant or refuse a parole application. In its considerations, the Board shall have regard to a number of matters such as:

- The nature and gravity of the offence,
- The sentence of imprisonment imposed on the applicant and the period of such a sentence served,
- Any other offence to which the applicant has been convicted of,
- The conduct of the applicant while serving their sentence,
- The risk of the applicant committing an offence while on parole,
- The risk of the applicant failing to comply with any conditions attached to their release,
- Any treatment, education or training the applicant has undergone while serving their sentence,
- Any report relating to the applicant prepared to assist the Board in their decision,
- Any meeting between the applicant and the Board,
- Any meeting between the relevant victim(s) and the Board, and
- Any submissions provided by or on behalf of the applicant or relevant victim(s).

Following these considerations, the Parole Board may make an order for an applicant to be released on parole where it is satisfied that –

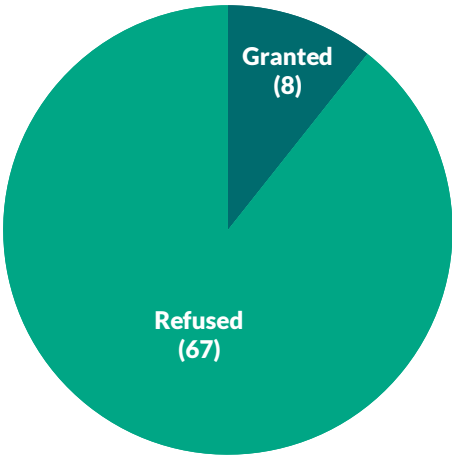
- The parole applicant would not, upon being released, present an undue risk to the safety and security of members of the public including the relevant victim, and
- The parole applicant has been rehabilitated and would, upon being released, be capable of reintegrating into society, and
- It is appropriate in all the circumstances that the parole applicant be released on parole.

The Board may direct that the person's release on parole shall be subject to certain conditions, these would be set out in the parole order and could include conditions such as:

- a. that the person agrees to supervision by the Probation Service;
- b. that the person resides or remains in a particular district or place in the State;
- c. that the person refrains from attending a premises or place as the order may specify;
- d. that the person refrains from having any contact with a specific person/persons.

Decisions on parole applications issued in 2023

Parole Board Decisions issued in 2023 (75)



The average length of sentence served was 21 years and 10 months

Parole Orders Made:

There were 8 parole orders issued in 2023. The table below indicates the length of time an applicant served prior to the meeting in which their application was decided. The average sentence served by an applicant prior to this meeting was 29 years and 10 months. The longest and shortest sentences served by an applicant prior to their application decision was 41 years 8 months and 18 years 10 months respectively.

Conditions Attached to Parole Orders:

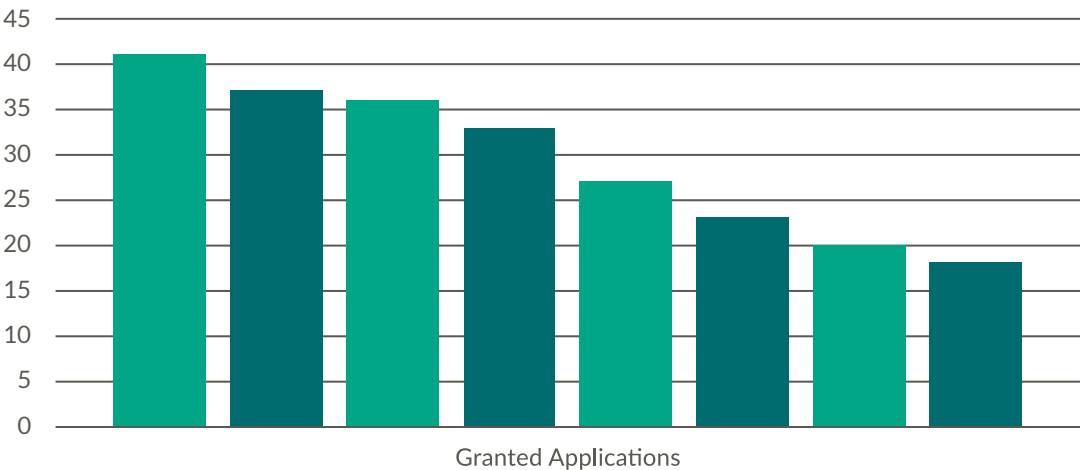
Of the 8 parole orders granted, 5 of them contained specific conditions, in addition to general conditions. These specific conditions included:

- That the applicant shall not enter a certain geographical location (usually a county, although can be more general/specific).
- That the applicant shall not have any contact with the relevant victim(s) or their family.
- That the applicant shall engage with services pertaining to their specific needs.
- That the applicant is to reside in a specific location, as determined by the Board.

Temporary Release and Open Centre Recommendations:

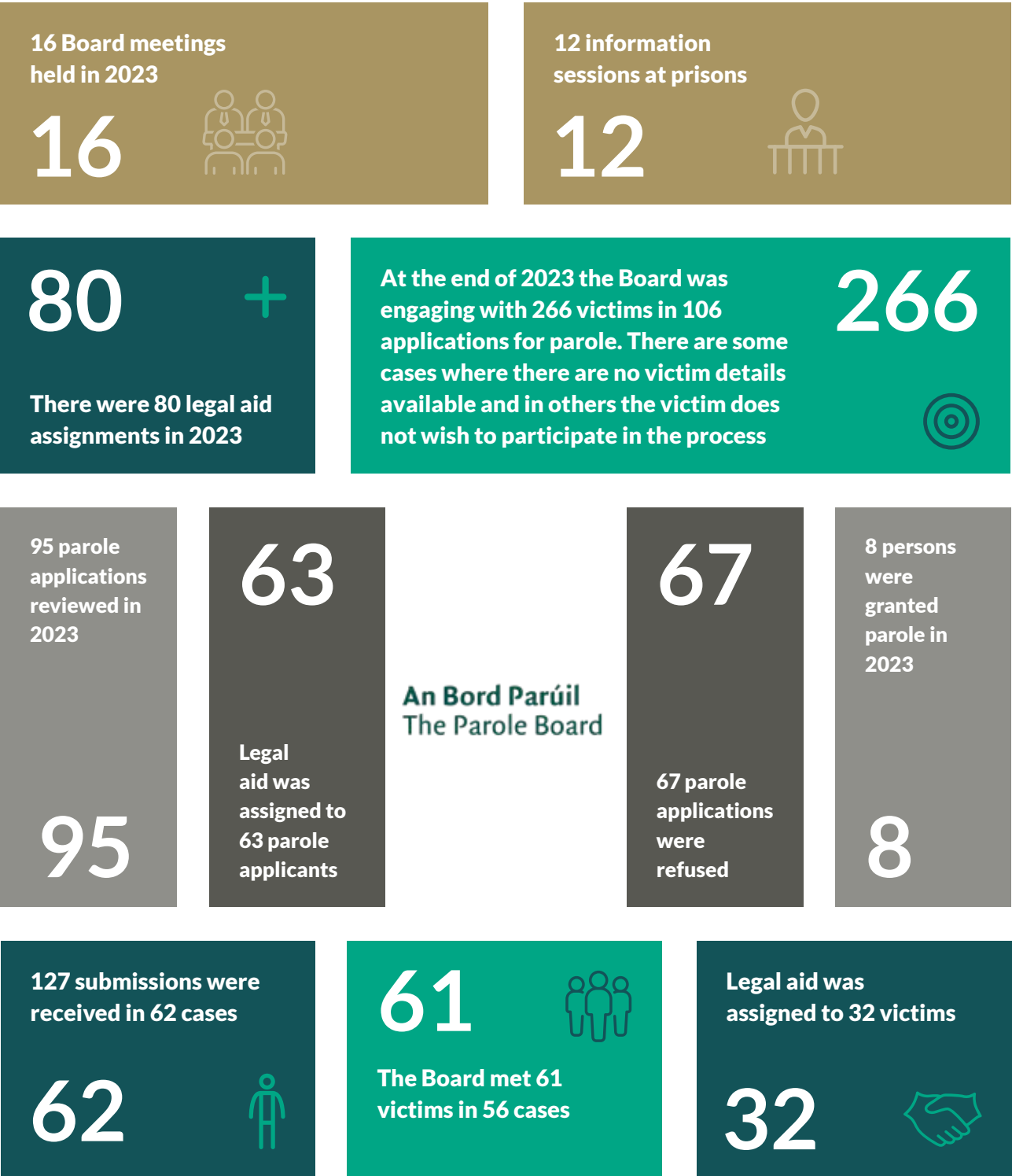
Of the 75 decisions issued, Temporary Release and/or Open Centre transfers were recommended in 36 cases. These recommendations are addressed to the Irish Prison Service and are not binding.

Length of time served before Parole Grant Decision (Years)



2023 Statistics as 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.



Stakeholder outreach and events

Parole Board members attended AdVic's annual memorial event dedicated to victims of homicide.



Chief Executive spoke at 2 conferences in June. *The Future of Parole: Ideas, Institutions and Practices* (Onati Institute) and *Accountability and Monitoring in the Criminal Justice System* (ACJRD).



In September, the Board had a study visit from the Chairperson of the New Zealand Parole Board, Sir Ron Young, who visited Wheatfield Prison, Shelton Abbey Open Centre as well as observing a Board meeting. The visit proved a very useful exchange of ideas.



The Chief Executive also participated in various media interviews and podcasts throughout the year.



All were very valuable for building links and networking with other agencies and hearing about practise in other jurisdictions.



Some staff members from the Parole Board Secretariat attended the Ploughing Championships in the 'Supporting Victims of Crime' tent, organised by the Department of Justice.



Our Goals

The Parole Board identified 5 key goals in its Strategic Plan 2023-2026.

GOAL 1

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



GOAL 2

“Create greater awareness and understanding of 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

Goal 1: Make independent, quality, impartial decisions in a timely manner

- ✓ In 2023, the Parole Board members met 16 times.
- ✓ On 31st December 2023 there were 257 prisoners serving sentences who were eligible to apply for parole.
- ✓ As of 31st December 2023, the Board had reviewed 95 parole applications and made final decisions on 75 of them
 - 8 applicants were granted parole
 - 67 applicants were refused parole
- ✓ During 2023 the Board engaged with 266 victims in 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.

Goal 2: Create greater awareness and understanding of the role of the Parole Board

- ✓ 'My Voice Counts/Your Voice Counts' information campaign for victims was relaunched in November 2023.
- ✓ As part of our communications with parole applicants, in 2023 members of the Parole Board held 12 information sessions in 11 prisons across the country, meeting with lifer prisoners/lifer groups.
- ✓ The Procedures of the Parole Board were sent to all eligible prisoners and all members of the Legal Aid Scheme.
- ✓ The Parole Board also attended relevant events to provide information about its role in the community. Those include representation in the 'Supporting Victims of Crime' tent at the Ploughing Championships and the Volunteerism in Criminal Justice, 9th Annual Irish Criminal Justice Agencies Conference.

Goal 3: Enable the Board and staff to work efficiently and effectively

- ✓ A range of training has been delivered to staff including, trauma training, equality and human rights training, disability awareness, autism awareness, data protection, media training, minute taking training, customer service, Just a Minute (JAM), and Sustainability training. A training session on active listening, delivered by Victims Support at Court (V-SAC) and Crime Victims Helpline, was attended by staff in January.
- ✓ "Shadow training" is in place for new Board members.
- ✓ Investigative interview training provided by an external consultant was attended by 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.

Goal 4: Be as accountable, open and transparent in our work, as possible

- ✓ When the Parole Board receives notification from the Irish Prison Service of eligible applicants, we aim to notify those persons within 15 working days. We met the target 100% in 2023.
- ✓ We aim to communicate Board decisions to applicants within 21 days. 92% were communicated within that timeline in 2023.
- ✓ We aim to communicate Board decisions to registered victims within 28 days. 81% of the target was achieved in 2023.
- ✓ We aim to acknowledge all emails/correspondence received within 5 working days. We met the target 100% in 2023.
- ✓ In September the Board hosted the Chairperson of the New Zealand Parole Board to exchange information on parole

systems in both jurisdictions.

Goal 5: Build and maintain the required governance and organisational structures to discharge our role effectively and efficiently

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*.

- ✓ Development and adoption of a Data Protection Policy, Protected Disclosures Policy, Procurement Policy, and 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.
- ✓ A Data Protection Officer was appointed to the Parole Board in November 2023.
- ✓ 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

As at 31st December 2023 the Parole Board had complied with the *Code of Practice for the Governance of State Bodies* with the following exception: An Annual Plan was still in development 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 in accordance with the *Code of Practice for the 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.

In 2023 the Department of Justice conducted an internal audit with the Parole Board to establish any improvements to be made to processes and procedures. By the end of 2023 all of the recommendations from that report had been actioned with the exception of the provision of a case management system for the Parole Board.

Risk Management

The Parole Board operates a formal risk management policy and maintains a Risk Register, in accordance with the Department of Public Expenditure, NDP Delivery 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. It is also reviewed by the FARG Committee at its meetings and subsequently by the full Board. The Annual Report of the FARG Committee is available at Appendix 3.

Key risks in 2023 and mitigation measures

Victim identification and engagement

Our victim engagement process remains a challenge and risk for the Parole Board as there is no Register of Victims of Serious Crime in Ireland and identifying and finding contact details for victims can be difficult.

Information campaign for victims

In November 2023, we rolled out radio advertisements from the 'My Voice Counts/Your Voice Counts' information campaign which was initially rolled out in 2022. Advertisements were played on regional and national radio stations 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.

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

At the end of the year, the Parole Board commissioned an independent, external review of our operational structure and resources. The report outlined that significant additional resources are required. That review will assist us in developing a fit for purpose organisational structure capable of delivering the Parole Board's statutory functions and successfully implementing our Strategic Plan.

In summary, the report outlines how the Parole Board requires a team of approximately double our current allocation, including a significantly expanded senior management team. Resourcing of the Secretariat is carried out by Human Resources in the Department of Justice and the Board works closely with them to fill any 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.

Board member workload is an issue that will need to be carefully monitored.

Corporate Reporting

Protected Disclosures

There were no disclosures in 2023.

Conflict of Interest

The Secretary to the Parole Board maintains a register of conflicts of interest disclosed by Board members. As at 31st December 2023, there were 21 conflicts of interest 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 application of the individual concerned. There were no conflicts of any other nature disclosed.

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 2023, in particular in dealing with victims and parole applicants.

The Parole Board continue to value and promote equality and human rights in the work place. By the end of 2023 staff of the Parole Board had completed, or were 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 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. All staff are encouraged to engage in counselling. Regular events are also organised through Inspire - the well-being, ability and recovery organisation. An information session on trauma was attended by staff in December.

Energy usage and Climate Action

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

The Public Sector Climate Action Mandate was approved by Government in May 2023. The Parole Board appointed a Climate and Sustainability Champion, established a green team and introduced our first Climate Action Roadmap in 2023. We have identified a number of key actions to be prioritised in the Roadmap, and we have set targets to make improvements and reduce our carbon footprint in 2024. We will continue to update this Roadmap under the guidance of SEAI and it will be reviewed annually.

Data Protection Compliance

The Parole Board takes its responsibility in respect of information security and privacy and its obligations under relevant legislation very seriously. A Data Protection Officer was appointed to the Parole Board in November 2023. A preliminary assessment was carried out

on the Board's compliance with the General Data Protection Regulation (GDPR) requirements and related procedures and processes. The Parole Board continues 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.

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
Parole Applicant	3	1*	2
Member of public	1	1*	0

*FOI request was denied under s15 (1)(a) of Freedom of Information Act 2014, which provides for the refusal on administrative grounds of a request for a record where the record does not exist or cannot be found after all reasonable steps to ascertain its whereabouts have been taken.

Data Breaches

Data breaches 2023	2
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Parliamentary Questions

2023	0
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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 2023.

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.

2023	Budget €	Expenditure €	Variance €
PAY	1,101,000	1,078,000	23,000
NON PAY	1,099,000	1,091,000	8,000
TOTAL	2,200,000	2,169,000	31,000

Financial Statements for 2022 are at Appendix 4. Financial Statements are audited by the Office of the Comptroller and Auditor General (C&AG) annually. Financial information presented for 2023 is, as yet, unaudited.

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, National Development Plan Delivery and Reform, has been in place in the Parole Board for the year ended 31st December 2023.

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 Committee to the Parole Board. Day to day responsibilities or 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. An audit was carried out in 2023 and its recommendations with the exception of one - the implementation of a case management system - have been implemented. The development and implementation of a case management system will require input from the Department of Justice. We will liaise with them to develop a solution. If a suitable solution cannot be provided, the Board will explore alternative market options.

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 did not breach procurement rules in any of its purchasing in 2023.

Appendix 1:

Board meeting attendance by member

The Board consists of 14 members pursuant to Section 10(3) of the Parole Act 2019. The elected members serve on the Board for a period of 2 or 4 years. The Parole Act states that 7 of the Board members first appointed to the Board shall hold office for a term of 2 years from the date of their appointment.

The Board met on 16 occasions in 2023.

Membership	Date of Appointment	Date Resigned/ Retired	Meetings Attended 2022
Chairperson Justice Michael White	10th August 2021		16
Ms Sinéad McMullan BL	10th August 2021		12
Dr Shane McCarthy	10th August 2021		16
Dr Patrick Devitt	10th August 2021		9
Dr Laura Mannion	10th August 2021		16
*Dr Sharon Lambert	10th August 2021	31st July 2023	5
*Mr Paul Murphy	10th August 2021	9th August 2023	10
*Chief Superintendent Pádraig Dunne	10th August 2021	21st February 2023	3
Ms Leah McCormack	10th August 2021		16
Mr Paddy Richardson	10th August 2021		16
Ms Ann Reade	10th August 2021		15
Mr Kieran Kenny	10th August 2021		16
Mr Andrew Brennan	2nd June 2022		15
Chief Superintendent Brian Sugrue	14th April 2023		7
Dr Geraldine O'Hare	1st August 2023		5
Dr Lisa Cuthbert	10th August 2023		5
Justice Margaret Heneghan	10th August 2023		5

Sub Committees

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

The members of the FARG Committee are Dr Shane McCarthy (Chairperson), Mr Paddy Richardson and Ms Noella Carroll (external member). There were 8 FARG Committee meetings held in 2023.

Attendance	FARG Committee Meetings Attended in 2023
Dr Shane McCarthy	8
Mr Paddy Richardson	7
Ms Noella Carroll	8

The members of the Victim Engagement Sub Committee are Dr Laura Mannion, Chairperson Justice Michael White, Dr Sharon Lambert and Mr Kieran Kenny. The Committee met on 2 occasions in 2023.

Attendance	Victim Engagement Sub Committee Meetings Attended in 2022
Chairperson Justice Michael White	2
Dr Laura Mannion	2
Mr Kieran Kenny	2
Dr Sharon Lambert (resigned 31st July 2023)	1

Appendix 2: Board member fees and other costs

In 2023, members of the Board and FARG Committee were paid the following fees and expenses:

Membership	Fee* (€)	Expenses (€)
Chairperson Justice Michael White	20,717	0
Ms Sinéad McMullan BL	13,615	0
Dr Shane McCarthy	16,605	22,165
Dr Patrick Devitt	12,718	0
Dr Laura Mannion	14,362	11,555
Dr Sharon Lambert	0	44
Mr Paul Murphy	9,550	2,048
Chief Superintendent Pádraig Dunne	0	0
Ms Leah McCormack	0	117**
Mr Paddy Richardson	23,332	10,893
Ms Ann Reade	17,352	6,015
Mr Kieran Kenny	19,445	22,602
Mr Andrew Brennan	0	0
Chief Superintendent Brian Sugrue	0	4,596
Dr Geraldine O' Hare	5,256	0
Dr Lisa Cuthbert	5,260	345
Justice Margaret Heneghan	4,812	0
Ms Noella Carroll (FARG)	1,980	1,415
TOTAL	165,004	81,795

* Fee includes Per Diem payments, where applicable
Members: Dr Sharon Lambert, Chief Superintendent Pádraig Dunne, Ms Leah McCormack, Mr Andrew Brennan and Chief Superintendent Brian Sugrue did not receive a fee under the One Person One salary (OPOS) principle.

** For administrative reasons, most of Ms Leah McCormack's expenses are incurred by the Probation Service, her main employer.

Travel and Subsistence Expenditure

	2023
Board Members – Foreign Travel	0
Staff Members – Foreign Travel	217
Board Members – Domestic Travel	81,795
Staff Members – Domestic Travel (includes taxis)	35,599
TOTAL	117,611

Hospitality Expenditure

Hospitality expenditure amounting to €1,008 was incurred during the year ended 31st December 2023.

CEO salary

The Chief Executive receives annual remuneration in line with the DPENDPDR Principal Officer (Higher) Pay scale. The CEO's salary at year end was €110,559.

Consultancy Costs

There was consultancy expenditure of €72,550 during the year ended 31st December 2023. These costs related to office accommodation matters, information campaign for victims, corporate and expert reports.

Appendix 3: Annual Report of the FARG Committee 2023

Finance, Audit, Risk and Governance Committee
Annual Report 2023

FARG Committee Chairperson's Statement

It is my pleasure to present the Annual Report of the Parole Board's Finance, Audit, Risk and Governance (FARG) Committee setting out the Committee's activities during the period 1st January 2023 to 31st December 2023.

The Committee met on 8 occasions during 2023.

The C&AG recently completed an audit of the Parole Board's 2022 Financial Statements and each of their recommendations were addressed by the end of 2023, with the exception of the provision of a case management system for the Parole Board. The Parole Board is unable to progress this without Departmental input and approval and will have to consider alternative options if there is no progress in early 2024. The Committee will monitor progress on this matter closely during 2024.

Looking ahead to 2024, the Committee plans to meet seven times during the year and is in the process of finalising its annual Work Plan.

I would like to take the opportunity to thank my fellow Committee members for their work during 2023 and to the CEO and staff of the Secretariat for their continued support.



Dr Shane McCarthy
Chair of the FARG Committee
13th February 2024

1. Role of the Committee

The Parole Board 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 in place.

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
- develop a risk appetite statement in line with its strategic objectives, for Board approval
- review the adequacy and effectiveness of the process for the identification, impact assessment and occurrence assessment of regulatory, operational and financial risk
- review the adequacy and effectiveness of external auditors and other services that may be procured by the Board
- review the adequacy and effectiveness of controls operated by management to mitigate regulatory, operational, financial, reputational and other risks
- review draft policies, as relevant to the Committee, before submission to the Board
- 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 & 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 eight occasions in 2023. Seven meetings are scheduled for the Committee in 2024.

The Committee aims to meet every two months. 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 in 2023

- The Committee reviewed corporate documents including the Risk Register, Risk Management Policy, Protected Disclosures Policy
- Agreed amendments to the monthly financial reporting format to aid greater clarity
- Assessed the value for money achieved by the 2022 information campaign for victims, using available metrics
- Reviewed the Risk Register and had an in depth discussion on one high level risk item at each relevant meeting
- Conducted annual budget planning and presented to the Board, a mid-year financial review and realignment of projected expenditure was also undertaken
- Reviewed monthly expenditure reports and compared actual vs budgeted expenditure

- Monitored procurement and purchasing activity
- Financial Statements 2022 reviewed in advance of full Board approval for audit by the Office of the C&AG
- Tracked progress on the implementation of recommendations arising from the Office of the C&AG's audit of the Parole Board's Financial Statements and the recommendations of the Department of Justice Internal Audit Review of Internal Controls 2022.

Findings of the Committee

- C&AG audit of the Parole Board's establishment accounts of 2022 was completed. The draft findings do not show areas for concern
- The Department of Justice internal audit 2022 was completed and progress of the implementation of recommendations was tracked in 2023. The audit provided assurance that the Parole Board has an effective system of internal control in place
- Review by the Board of the internal controls in place found that they are adequate
- The Department of Justice commissioned a preliminary assessment by an external company to review GDPR compliance within the various Justice agencies. The Parole Board had a vacancy for a Data Protection Officer until November 2023. That role has now been filled and the DPO will be addressing the recommendations outlined in the assessment. The Committee will monitor progress in 2024.

Summary of key risks to the Board:

- Lack of a case management system to conduct the work of the Parole Board safely and efficiently continues to be a high level risk and the matter will be monitored closely in 2024. The Parole Board is reliant on the Department of Justice to progress this matter.
- Challenges with adequate resourcing of the Secretariat and Board member caseload continue to be a risk.
- Staff and Board member wellbeing is challenging, given the nature of the work of the Board

The Committee will continue to monitor these and all other risks captured in the Risk Register closely with a view to ensuring adequate risk mitigation measures are in place.

6. Planned work for 2024

- Ensure the findings of the C&AG audit report are implemented.
- Develop a draft Risk Appetite Statement for Board discussion and agreement
- Continue to develop and review corporate policies, as appropriate
- Continue to closely review the Risk Register and work to mitigate against high level risks in particular
- Monitor expenditure of the Parole Board's budget allocation
- Track progress on the recommendations in a GDPR assessment
- Review policy and procedure documents
- Conduct a self-assessment of the Committee.

Appendix 4: Financial Statements 2022

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

For the year ended 31st December 2022.

Address

Suite 401, The Capel Building
Mary's Abbey,
Dublin 7
D07 N4C6

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 — resigned 15th Feb 2022
Chief Superintendent Pádraig Dunne
Ms Leah McCormack
Mr Paddy Richardson
Ms Ann Reade
Mr Kieran Kenny
Mr Andrew Brennan — appointed 2nd June 2022

Chief Executive

Ciairín de Buis — Started from 11th Jan 2022
Brendan Eiffe (Interim) — 21st Jun 2021 to 10th Jan 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 making their decisions, 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 and it is appropriate that they be granted parole.

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 from the Board's sub-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, National Development Plan Delivery 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 31st December 2022.

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 13 occasions in 2022.

Membership	Date of Appointment	Meetings Attended
Mr Michael White	10th August 2021	13
Ms Sinéad McMullan BL	10th August 2021	12
Dr Shane McCarthy	10th August 2021	12
Dr Patrick Devitt	10th August 2021	12
Dr Laura Mannion	10th August 2021	13
Dr Sharon Lambert	10th August 2021	12
Mr Paul Murphy	10th August 2021	13
Ms Dolores Courtney	Resigned 15th February 2022	1
Chief Superintendent Pdraig Dunne	10th August 2021	11
Ms Leah McCormack	10th August 2021	12
Mr Paddy Richardson	10th August 2021	12
Ms Ann Reade	10th August 2021	12
Mr Kieran Kenny	10th August 2021	12
Mr Andrew Brennan (replacing Ms Dolores Courtney)	02nd June 2022	7

In 2022 the Board established two committees, the Finance, Audit, Risk and Governance (FARG) Committee and the Victim Engagement Sub Committee.

The members of the FARG Committee are Dr Shane McCarthy (Chairperson), Mr Paddy Richardson and Ms Noella Carroll (external member). There were 5 FARG meetings held in 2022.

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 3 times in 2022.

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

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.

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 01st January 2022 to 31st December 2022 in excess of €60,000 are categorised into the following bands:

Range of total employee benefits

From	To	Number of Employees 2022
€60,000	€69,999	1
€70,000	€79,999	-
€80,000	€89,999	1
€90,000	€99,999	1
TOTAL	-	3

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

Consultancy Costs

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

Hospitality Expenditure

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

	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

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 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 has complied with the Code of Practice for the Governance of State Bodies with the following exception: Annual and Strategic Plans are currently being finalised.

Legal Costs

There was no expenditure incurred in the year ended 31st December 2022 (2021: nil), in relation to legal costs, settlements, conciliation, and arbitration proceedings relating to contracts with third parties.

Fees for Legal Services

Fees for legal services provided to the Board during the year amounted to €80,539 (2021: nil).

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

On behalf of the Parole Board



Mr Shane McCarthy
Chairperson of the Finance, Audit
Risk & Governance Committee
(Designated signatory on behalf of the
Parole Board)



Ms Ciairín de Buis,
Chief Executive
18 December 2023

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

Since its establishment, the Parole Board avails of payments agency services from the Department of Justice's Financial Shared Services and has an Oversight Agreement in place with the Department.

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 2022.

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's data.

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. The Board also appointed a Finance, Audit, Risk and Governance Committee in March 2022.

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 makes 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 2022 the Board complied with those procedures.

Internal Control Issues

No weaknesses with internal controls were identified in relation to 2022 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.

A review of the effectiveness of the system of internal controls was undertaken by internal audit for the period 31st December 2022. The Board conducted a review of the effectiveness of the system of internal controls for 2022 in February 2023.

On behalf of the Parole Board



Mr Shane McCarthy
Chairperson of the Finance, Audit
Risk & Governance Committee
(Designated signatory on behalf of the
Parole Board)
18 December 2023

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 year ended 31 December 2022 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 2022 and of its income and expenditure for 2022 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.

Paul Southern
For and on behalf of the
Comptroller and Auditor General

18 December 2023

Appendix to the report

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 year ended 31st December 2022

	Notes	12 months ending 31 Dec 2022 (€)	5 months ending 31 Dec 2021 (€)
Income			
Grant	2	1,469,602	219,225
Total Income		1,469,602	219,225
Expenditure			
Board Costs	3	180,700	46,215
Staff Costs	4	822,437	157,281
General Expenses	5	434,024	49,581
Depreciation	6	4,217	756
Total Expenditure		1,441,378	253,833
Surplus/(Deficit) for the period before appropriations		28,224	(34,608)
Transfer to capital account	9	4,217	(14,230)
Surplus/(Deficit) for the period after appropriations		32,441	(48,838)
Balance brought forward at 01st Jan 2022		(48,838)	-
Balance carried forward at 31st Dec 2022		(16,397)	(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 Shane McCarthy
Chairperson of the Finance, Audit
Risk & Governance Committee
(Designated signatory on behalf of the
Parole Board)



Ms Ciairín de Buis
Chief Executive
18 December 2023

Statement of Financial Position

As at 31st December 2022

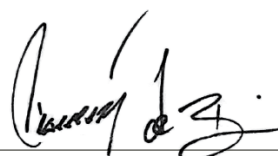
	Notes	2022 (€)	2021 (€)
Fixed Assets			
Property, Plant and Equipment	6	10,013	14,230
		10,013	14,230
Current assets			
Receivables	7	64,229	-
			-
Current Liabilities			
Amounts Falling Due Within 1 Year			
Payables and accruals	8	(80,626)	(48,838)
Net Current Liabilities		(16,397)	(48,838)
Total Assets less current liabilities		(6,384)	(34,608)
Net Assets		(6,384)	(34,608)
Reserves			
Statement of Income and Expenditure		(16,397)	(48,838)
Capital Account	9	10,013	14,230
		(6,384)	(34,608)

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

On behalf of the Parole Board



Mr Shane McCarthy
Chairperson of the Finance, Audit
Risk & Governance Committee
(Designated signatory on behalf of the
Parole Board)



Ms Cíairín de Buis
Chief Executive
18 December 2023

Statement of Cash Flows

For the year ended 31st December 2022

	Notes	12 months ending 31 Dec 2022 (€)	5 months ending 31 Dec 2021 (€)
Net Cash Flow from Operating Activities			
Surplus/(Deficit) for the period		28,224	(34,608)
Depreciation charge	6	4,217	756
(Increase) / Decrease in receivables		(64,229)	-
Increase in payables		31,788	48,838
Net Cash Inflow from Operating Activities		-	14,986
Net Cash flows from Investing Activities			
Amounted allocated to fund asset additions	9	-	(14,986)
Net Cash Flow from Investing Activities		-	(14,986)
Net Cash flows from Financing activities			
		-	-
Increase / (Decrease) in Cash and Cash Equivalents		-	-
Cash at bank 31st December		-	-

On behalf of the Parole Board



Mr Shane McCarthy
Chairperson of the Finance, Audit
Risk & Governance Committee
(Designated signatory on behalf of the
Parole Board)
18 December 2023



Ms Ciairín de Buis,
Chief Executive
18 December 2023

Notes to the Financial Statements

For the year ended 31st December 2022

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.

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 2022 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, National Development Plan Delivery 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 2022. 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.

g) Operating Leases

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

i) 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.

j) 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.

k) 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

	2022 (€)	2021 (€)
Department of Justice (Vote 24 Subhead A 17)	1,469,602	219,225
	1,469,602	219,225

3. Board and Committee Costs

	2022 (€)	2021 (€)
Chairperson's fee	20,993	5,022
Board member fee	116,793	37,272
Travel and Subsistence	42,914	3,921
	180,700	46,215

4. Staff Costs

	2022 (€)	2021 (€)
Salaries and wages (incl. ER PRSI, Overtime €2,423)	798,506	157,281
Travel and subsistence	13,737	-
Staff training	10,194	-
	822,437	157,281

At 31st December 2022 the Parole Board employed 20 (2021: 12) staff.

Additional Superannuation Contributions (ASC) were deducted in line with statutory requirements. €17,357 of ASC have been deducted in 2022 (2021: €3,609) and retained by the Department of Justice.

During the year ended 31st December 2022, the majority of salaries were paid by The Parole Board, however, €60,071 were paid by the Department of Justice on behalf of the Parole Board as salaries were not charged to the Parole Board's cost centre.

No allowances or termination benefits were paid in 2022.

4a. CEO Costs

The CEO salary for the year ended 31 December 2022 was €96,193 and this is included in Staff Costs above (note 4). No benefits were paid to the CEO during the year. Additional Superannuation Contributions (ASC) were deducted in line with statutory requirements.

5. General Expenses

	2022 (€)	2021 (€)
Telephone	3,270	3,099
Printing, postage, stationery and storage	11,341	1,260
Counselling	359	448
IT Equipment costs	37,718	1,163
IT Technical support	30,000	14,400
Office equipment	2,129	-
Office costs	2,318	-
Advertising and Publications	44,209	3,028
Legal fees	80,539	-
Audit	8,500	8,500
Accountancy	15,442	14,004
Consultancy	15,217	-
Meetings and conferences	8,718	2,790
Communications and media	162,638	889
Translation services	9,416	-
Subscriptions	2,210	-
	434,024	49,581

6. Property, Plant and Equipment

	Office Equipment (€)	IT Equipment (€)	TOTAL(€)
Cost			
At 01st January 2022	5,840	9,146	14,986
Additions	-	-	-
At 31 December 2022	5,840	9,146	14,986
Depreciation			
At 01st January 2022	195	561	756
Charge for the year	1,168	3,049	4,217
At 31 December 2022	1,363	3,610	4,973
Net Book Value			
At 31st December 2022	4,477	5,536	10,013
At 31 December 2021	5,645	8,585	14,230

7.Receivables

	2022 (€)	2021 (€)
Prepayments	64,229	-
	64,229	-

8. Payables and Accruals

	2022 (€)	2021 (€)
Accruals	80,626	48,838
	80,626	48,838

The terms of accruals are based on the underlying contracts.

9. Capital Account

	2021 (€)	2021 (€)
Balance carried forward 01 January	14,230	-
Funds allocated to acquire fixed assets	-	14,986
Funds allocated to development of assets	-	-
Amortised in line with asset depreciation	(4,217)	(756)
Released from /(to) statement of income & expenditure	(4,217)	14,230
As at 31st December	10,013	14,230

In accordance with accounting policy, Government grants are recognised based on actual receipts. The element of these grants which are for the purchase of tangible assets and to development of assets are recognised over the useful life of the assets. There are no unfulfilled conditions or contingencies attaching to these grants.

10. Related Party Disclosures

Key management personnel in the Parole Board consist of the Board members and the Chief Executive Officer. Total compensation paid to key management personnel, including Board members' fees and expenses and CEO salary amounted to €233,979.

The Board has adopted procedures in accordance with the guidelines issued by the Department of Public Expenditure, National Development Plan Delivery 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. Lease Commitments

The Board entered a lease on 9th December 2022 with a one month rent free period. It is a five year lease with annual rent of €170,000 and an annual service charge of €47,814.14.

	2022 (€)	2021 (€)
Lease Commitment		
Payable within one year	170,000	0
Payable within two and five years	680,000	0

12. Capital Commitments

There were no capital commitments at year end.

13. Events After Reporting Year End

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 on 18 December 2023.



An Bord Parúil
The Parole Board