



Annual Report 2003
Tuarascáil Bhliantúil

2003 Governance Structure of the Institute of Public Administration

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Brian Collins

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Tom Corcoran

**Tom O'Mahony, resigned July 2003 and was replaced by Tom Corcoran, September 2003*

*** Bob Collins resigned in October 2003*

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59-61 Lansdowne Rd.
Dublin 4

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The Comptroller and Auditor General
Dublin Castle
Dublin 2

Solicitors

O'Donnell Sweeney Solicitors
The Earlsfort Centre
Earlsfort Terrace
Dublin 2

Principal Bankers

Allied Irish Banks
Bankcentre
Ballsbridge
Dublin 4



Annual Report 2003
Tuarascáil Bhliantúil

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At launch of the Doctorate in Governance, run jointly by the Institute and Queen's University, Belfast, (left to right) Kenneth Bell, Pro Vice Chancellor, Queen's University, Belfast, Lord Alderdice, Speaker NI Assembly and IOG Patron, Dr Alex Warleigh, Institute of Governance, Public Policy and Social Research, Queen's University, Belfast, Dr Garret FitzGerald, Chancellor of the NUI, John Cullen, Director General, IPA and Dermot McCarthy, Secretary General to the Government and Department of the Taoiseach.



Breis Éifeachta

An bhliain seo caite rinne mé tagairt don chlár athchóirithe agus núála sa tseirbhís phoiblí agus an tionchar a bheadh aige sin ar obair an Fhorais. Tá síor-athrú agus síor-éabhlóid ar siúl sa láthair oibre inniu. Is cuspóir an Fhorais i gcónaí 'luach breise' a chur leis na seirbhísí a sholáthraíonn sé i ré nua seo an eolais.

Sa saol míshocair seo caithfidh smaoineamh ar bhealaí nua chun na deachtrachtaí a shárú. Ní mór dúinn glacadh leis an gcultúr nua-aoiseach a mbíonn torthaí breise ar chostais isle á n-éileamh aige. Táim cinnte go bhfuil sé ar chumas an Fhorais an dúshlán seo a shárú. Gan amhras tá an cheannaireacht agus na buanna cuí ag foireann an Fhorais chuige sin.

Ní gnó furasta é seo. Go minic, bíonn sé níos achrannaí leasuithe a thabhairt isteach san earnáil phoiblí ná san earnáil phríobháideach. Ní leor gearrphointí a leagain síos nuair a bhítear ag lorg réitigh ar cheisteanna sa tseirbhís phoiblí mar gur móréagraíocht choimpléascach í. Caithfear, gan amhras, iniúchadh riaracháin agus bainistíochta a chur ar chomhlachtaí poiblí; ach, tá gá le spriocanna agus slata tomhais oiriúnacha a bheith ann. Is furasta caint a dhéanamh faoi thomhais – is scéal eile ar fad é, a leithéid a chur ar bun! Caithfidh na Boird agus an bhainistíocht shinsearach géar-smaoineamh a dhéanamh ar gach gné den scéal leis an gcothromaíocht cuí a aimsiú.

Faoi láthair, tá an Foras ag tabhairt faoi núáil agus athdhearcadh ar a ghnó féin faoi thionchar ghluaiseacht na leasuithe. Is cúis áthais dom an tacaíocht a bhí á tabhairt, i gcaitheamh na bliana 2003, ag léachtóirí, taighdeoirí agus saineolaithe an Fhorais d'eagraisí san earnáil phoiblí, idir bheag agus mhór – ag cabhrú leo chun súil a thabhairt

ar riachtanais amach anseo agus fadhbanna reatha á réiteach. Tagraím do na himeachtaí éagsúla sa bhliain 2003. Is bua mór é de chuid an Fhorais an cumas atá aige díriú ar chúraimí an chustaiméara, agus táimid ag súil le breis dul chun chinn sa ghnó seo 'sna blianta romhainn.

Táimid an-bhródúil as an dul ar aghaidh atá déanta againn le linn na bliana; tá samplaí de ar fáil sa Tuarascáil Bhliantúil seo. Táimid cinnte dearfa go bhféadfaimid dúshlán an athraithe i 2004 agus níos faide amach, a shárú.

Stiofán de Búrca
Cathaoirleach



Dr. Stiofán de Búrca, Chairman

Promoting Enhanced Performance

Last year, in reflecting upon the on-going reform and modernisation agenda in the Irish public service, I adverted to a number of imperatives that we – as organisations and individuals – must come to terms with. We needed to actively embrace ‘best-practice’ approaches in *doing our public service business*, whether this involved policy formulation, service delivery, regulation or inspection, or other public administration pursuits. I made mention of ICT, e-learning and the impact of the *knowledge economy* and our respective roles in ‘adding-value’ to existing and future services. We are all, in a sense, in a permanent state of transition, of evolutionary change: indeed some organisations and staff are in a process of transformational change.

Operating in such an unstable environment is never easy: yet, the new reality is that it must be managed and, frequently, when it is, our performance is improved and enhanced. We bring fresh thinking to bear on issues. In the quest for ‘adding value’ and/or ‘doing more, with less’, we often unmask levels of creativity and leadership at various levels of the organisation that heretofore had been hidden. We adopt the ‘learning organisation’ ethos that, in turn, promotes and replicates enhanced performance across a whole division, organisation or sector.

No one, who is experienced in promoting or managing higher levels of organisational performance, would assert that the task is an easy one. Introducing reforms in the public service is often rather more complex than implementing change in, for example, the private sector, arising out of the nature and remit of public bodies. As a general proposition, the

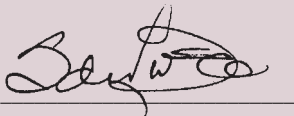
functions and accountabilities of public service organisations are not conducive to ‘bullet-point’ solutions. This is not, of course, to suggest that public bodies ought not to be subject to administrative or managerial audit: rather, to underscore the point that relevant and appropriate public service measures and indicators need to be employed in charting performance. Performance measurement and management in many public bodies are easy concepts to talk about ...but are very challenging to put in place! Given the diversity of publicly-funded bodies, Boards and senior management need to appreciate clearly – in promoting enhanced performance – the balance between long-term and short-term objectives, as well as their consequences.

The Institute – as a major national institution in Ireland devoted to best practice in public administration and management – has, itself, been renewing and re-defining its role and services in the light of the reform agenda. During 2003, I am pleased to record that the Institute lecturers, researchers and specialists have been working closely with many of our public bodies, large and small, aimed at supporting those organisations with a range of professional services and insights. In the process, they are helping these organisations not only to meet many important personnel and organisational development needs; but, also, assisting them in anticipating future demands and contributing to the solution of problems currently faced by these organisations. I note, in particular, several 2003 events organised on the issues raised earlier viz a major conference on ‘organisational learning’; progress on e-learning; and the development and successful launch of new ‘products’ such as: Workplace and Organisational

Promoting Enhanced Performance *continued*

Mediation; the Certificate in Audit Skills; the Coaching Programme for Managers etc. At any one time, there is a significant body of work being undertaken in the Institute i.e. interventions and/or products which are at various stages of design, piloting, launching, evaluating and re-freshing – much of which is customised for individual organisations. This customisation is one of the traditional strengths of the Institute – recognised and valued by the preponderance of its clients, and is deemed a competitive advantage, going forward. Our corporate plan review, scheduled for 2004, is expected to reflect this adaptation in the Institute's role in which we aim to be ever-more responsive to the practical challenges, both internal and external, faced by practitioners in the public domain.

We are proud of the solid progress that we made this year, examples of which are contained in other pages of this Annual Report – and we look forward with confidence to meeting the challenge of up-coming change in 2004 and beyond.



Stiofán de Búrca
Chairman



Director General's Report

In an eventful year, we sought to embrace the challenges that confronted us and meet the opportunities that arose for us. In the process, I believe, we have strengthened the Institute's capacity to respond to our stakeholders' needs and have provided a focus for identifying priorities to be pursued, as we move forward.

The changes in our business environment, through 2003, continued apace – placing ever-greater demands on our staff to identify problem issues, to be innovative in the design and delivery of knowledge-based solutions, to support managements of public bodies in areas where the Institute was uniquely positioned to help and, also, to raise issues in the debate on public service renewal and reform themes.

In March, we held a very successful seminar for Secretaries-General, County/City Managers, CEO's of health boards and major state bodies, entitled '*Public Service Modernisation – Is it Working? Reflections from the Outside*'. It gave participants an opportunity to review the modernization programme, while benefiting from perspectives from informed outsiders, who included: Michael Buckley, Group CEO Allied Irish Banks; Geoff Mulgan, Director, Performance and Innovation Unit, UK Government; Professor John Benington, Warwick University, UK.

A set of seminars was organised in advance of Ireland's Presidency of the European Union. Presented in the form of EU breakfast briefings, the series focussed on: *Preparations and Priorities for the Irish Presidency*; *the Implications of a European Constitution*; and *Developing a Strategic Approach in the Context of Enlargement*. The contributors

included Kathleen White, Department of Foreign Affairs; Tony Brown, Advisor, Oireachtas Delegation to the Convention on the Future of Europe; and Professor Brigid Laffan, University College Dublin.

On the training and education fronts, generally, we continued to provide suites of standard programmes in governance and financial management, human resource management, management development and management skills, and information technology – facilitating client organisations to avail of core competencies exercises. We also delivered suites of training courses specific to the various sectors of the public service. We were involved in designing new educational products and, in this regard, the benefits of our designation as a Recognised College of the National University of Ireland, began to materialise in a significant manner. Several new courses were designed and forwarded for NUI validation which, on approval, will be listed for 2004 and 2005. The new CMOD-sponsored full-time *M.Econ.Sc. in Policy Analysis*, which began in September 2003, is an exciting development, and one with which we are delighted to be associated.

The year was eventful, too, in terms of the new organisational arrangements that were required to be put in place. This has been the most significant re-structuring of the Institute in thirty years. The changes made were geared towards ensuring ever-greater flexibility and responsiveness in the different businesses in which we operate and, also, towards improving our corporate relations function. We have made steady progress on our own internal processes renewal agenda. We have strengthened our financial position, and we have enhanced and refreshed some

(left to right) Professor John Benington, Professor of Public Policy and Management, Warwick University, UK, Michael Buckley, CEO, Allied Irish Bank Group (guest speakers), Dermot McCarty, Department of the Taoiseach, Geoff Mulgan, Director of Performance and Innovation Unit, UK, and John Cullen, Director General, IPA at the 'Public Service Modernisation - Is it Working? Reflections from the Outside' seminar held in the Institute.



Director General's Report *continued*

of our HR policies. We continue to improve our management information processes. The challenge ahead will be to consolidate and further improve the gains made. There is still much to do, however. We need to balance carefully revenue generation with investment in intellectual capital. We need to expand and deepen our seminar and briefings series; and we need to make progress on a new marketing thrust. We need, in particular, to respond to the changed agenda that may flow from the decentralisation of much of the civil service. Our continuing efforts are directed towards some of these issues.

Finally, I wish to thank our friends, stakeholders and clients for their support and assistance. We value their business and the trust they continue to vest in us for the knowledge-acquisition and the knowledge-transfer services that we offer. I wish to thank my colleagues on the Board of the Institute and on the various subcommittees for their informed advice and counsel. I pay tribute, to all staff, full-time and associates, whose work and commitment, during 2003, was the determining factor in the success that we've enjoyed.

John Cullen
Director General



Education

The Institute has a long-standing and distinguished record of responding positively and creatively to the educational needs of public servants and it maintained this tradition in the current year. In 2003, the National University of Ireland (NUI) awarded the *Higher Diploma in Public Management* – the first ever Diploma awarded by the NUI to students of IPA Programmes. In 2004, the NUI will begin to award Masters' Degrees and undergraduate Diplomas. The transition, from HETAC to NUI validation, will be completed in 2006, at which point NUI will have begun to award to IPA undergraduate Degrees.

The Institute's 1,500 students are all mature and part-time professional learners, working principally in the public sector, but also, in the private sector. The average age of IPA students is 34 years. They are located in virtually every county in the country. Sixty per cent of students study through distance education, 20 per cent attend lectures at regional Institutes of Technology, and 20 per cent attend at the IPA's Education and Training Centre, a modern, well-designed and technologically advanced campus at Lansdowne Road, Dublin. At undergraduate level, NUI-accredited courses on offer include: three diplomas (*Diploma in Public Management, Diploma in Policy Analysis, Diploma in Business Studies*); a *Bachelor of Arts Degree in Public Management*, with seven streams (Management, Public Management, Health Management, Local Government Management, Administration of Justice, IT Management and Human Resource Management).

These educational options provide public sector employees with an opportunity to improve their knowledge and understanding of public management, the environment within which it operates, and the distinctive role of public sector organisations. The *Bachelor of Business Studies* programme is designed primarily for individuals working in a business-oriented environment in the private, public or voluntary sectors.

At postgraduate level, there is the *Higher Diploma in Public Management*, above mentioned; and five Masters programmes (*M.A. in Public Management, M.A. in Healthcare Management, M.A. in Local Government Management; M.A. in Public Management (Criminal Justice), and M.Econ.Sc. in Policy Analysis*). These NUI-accredited programmes aim to raise the level of analysis in the public service and to develop more resourceful and efficient public sector managers. The last mentioned, *M.Econ.Sc. in Policy Analysis*, is a new full-time programme for senior civil servants, aimed at significantly improving the policy analysis capability of senior officials – an important 'reform agenda need', identified both by civil service Secretaries General and by NESCC.

In addition, the IPA offers a unique *Doctorate in Governance* programme (jointly with Queen's University, Belfast) through which key policy makers/top management personnel in public bodies can develop an advanced and policy-relevant understanding of issues and patterns of governance in Ireland, North and South, in Great Britain and in the rest of Europe. The ceremony to launch the D. Gov. initiative, in January 2003, at Queen's University, Belfast, was attended by Dr. Garret FitzGerald, Chancellor NUI; Dermot McCarthy,



Education *continued*

Secretary General, Department of An Taoiseach and Secretary to the Government; Eddie Sullivan, Secretary General, Public Service Management and Development, Department of Finance; and Frank Murray, Civil Service Commissioner. There were fourteen D. Gov. students in the inaugural intake; and a further twelve students joined the programme in the Autumn 2003 enrolment.

During 2003, too, the Institute's involvement in the provision of education and training courses, aimed at preparing candidates for professional body exams and/or admission to membership of professional bodies – such as the *Chartered Institute of Public Finance and Accountancy (CIPFA)* – was maintained; and, towards end-2003, initiatives were being undertaken to seek to align CIPFA and NUI accreditation requirements, where feasible, in order to provide an integrated framework of qualifications in finance. Similar frameworks are being developed in other functional areas.

These latest developments in IPA educational provision are, of themselves, of some significance; but their coming into fruition in 2003 was the outcome of several years of discussions, proposals and conclusions involving very many people and different stakeholder interests. Members of the IPA Education Committee – a third-party advisory group, available to the Institute, monitoring public servants' educational needs – played a valued role; but its members, we suspect, would want to pay special tribute to Pat Hall – for many

years Deputy Director, and Head of Education at the IPA and latterly Director General – whose vision and persistence over a thirty-year period was a prime contributor to the achievement of quality qualifications for successive generations of public servants. Pat retired from the Institute in January 2003; his impact on his chosen work area, education, will continue well into the future.



Institute's Research Team (seated, left to right); Orla O'Donnell, Joanna O'Riordan, research officers, Peter Humphreys, director, Ann Marie McGauran, research officer. (Back row); Richard Boyle, senior researcher and Karan Isaac, administrative assistant.

Research

Research is the lifeblood of innovation and renewal. It examines, analyses, informs and, often times, challenges existing mind-sets. In organisational renewal initiatives, it helps develop a better understanding about the way we manage and direct a process of desired change.

The Institute's Research Division is the leading public management research resource in Ireland. It undertakes cutting-edge research on applied public management issues. Our current research informs organisations' capacity-building in a number of critical areas:

- implementing strategic management practices and procedures
- measuring and evaluating performance
- delivering quality public services
- managing human resources more effectively, and
- devolving power and decentralising operations.

The Division delivers its services through:

- an intensive programme of applied research focussed on issues vital to the success of the public service modernisation programme
- the publication and dissemination of the findings from this research programme in an accessible and authoritative manner to encourage informed debate
- the development of a collaborative approach to public management research through appropriate partnerships with other independent experts

- improving the synergy between the output from the research programme and the Education, Training and other activities of the Institute.

The national programme of public service reform drives the Institute's research agenda. Most work in this area is undertaken through the *Committee for Public Management Research* (CPMR), whose membership includes senior officials from eight Departments/Offices: namely Communications, Marine and Natural Resources; Environment, Heritage and Local Government; Finance; Health and Children; the Revenue Commissioners; Social and Family Affairs; the Taoiseach; and Transport, as well as independent experts from Trinity College Dublin and University College Dublin.

Among CPMR projects completed or commenced during 2003 were:

- *Developing an Effective Internal Customer Service Ethos*
- *Changing Local Government: A review of the Local Government Modernisation Programme*
- *Strategic Approach to Human Resource Management in the Irish Civil Service*
- *The Corporate Governance of Agencies*
- *Pilot Cross-Departmental Expenditure Reviews*
- *E-government and Organisation Development*
- *The Role of the Centre in Promoting Public Service Modernisation*

Research *continued*

During 2003, new approaches continued to be adopted to support and further develop the work of the CPMR. For example, project-based Working Papers were introduced to provide earlier and more immediate feedback on CPMR Research initiatives as projects develop. Additionally, work continued to develop strategic partnerships with other experts in the field of public management research. For example, the CPMR project on the Corporate Governance of Agencies is being undertaken in partnership with the Public Management Institute (Katholieke Universiteit Lueven) and The University of Bergen (Norway). In addition, contributions were made to the SMI Implementation Group, the Quality Customer Service Working Group, and its Research Sub-Group, the Change Management and Personnel Officers' Networks during the course of the year.

As well as work for the CPMR, additional research work was completed as part of the Customer Care Research Programme for the Department of Enterprise, Trade and Employment. The Research Division also contributed to a major study entitled, 'Off the Treadmill: Achieving Work/Life Balance' which was undertaken on behalf of the National Framework Committee for Work/Life Balance Policies. This research was undertaken in partnership with Trinity College Dublin and Goodbody Economic Consultants. The Division also provided support to the Dublin Docklands Development Authority in the development and implementation of its HR Strategy.



Eddie Sullivan, Secretary General for Public Service Management and Development, Department of Finance, with Eddie Madden, Brian Naughter, Rachel Kelly, John Brennan, Patrick Mullane, Department of Finance at the presentation of the IPA Certificate in Public Administration.

Training & Development

Traditionally, *IPA Training and Development* service has represented the most extensive and pervasive set of services offered by the Institute. This continued to be the case in 2003. The term *training* – or executive development – is perceived to relate primarily to the short-course programme, whereby participants attend focussed, often intensive, programmes on relevant issues. These programmes fall, broadly, into two major categories, as follows:

- innovative and high-quality opportunities for *personal development*, which translate learning into improved performance, competence and effectiveness into the workplace, or
- *customised programmes*, which meet the specific managerial and competency requirements and priorities of clients, at any point in time.

The term *development* incorporates activities that serve to consolidate, supplement or enhance the impact of training and/or increase the knowledge or understanding of standards, processes, competencies or systems. IPA development activities comprise mentoring, coaching, facilitation, bench-marking, third-party evaluation support, consultancy assistance and arranging study visits.

The scale of IPA Training and Development in 2003, was, once again, both extensive and wide-ranging. Institute specialists worked with a diverse range of clients, right across all sectors of the public sector, and with an ever-increasing number of publicly-funded bodies. They delivered *public courses* and *in-house development interventions* at local, regional and

national venues. They designed and delivered programmes on specific topics and themes, including general management, personal effectiveness, business planning, financial management, human resource management, information technology, quality customer service, to name but a few.

Moreover, our training specialists organised courses or continuous professional development (CPD) events for staff of particular grades or functions (such as town clerks, finance officers, HR managers, housing officers, veterinary officers) and network groups (CEOs of state bodies, internal auditors, workplace mediators). They contributed to some longer training courses or professional studies programmes, such as: the *Certificate in Project Management*; the *Certificate in Managing Change*; the *IPA/CIPD Certificate in Public Sector HRM Practice*; and the *IPA/CIPFA Diploma in Finance*. All of these courses are open to personnel from all parts of the public sector – a feature that can enhance learning and exchange of experience.

In total, some 2,230 days training, involving some 7,465 participants, encompassing some 900 courses and associated development interventions were provided in 2003. The training and development agenda is not a static one. Core courses and development activities are being continually reviewed and updated and new courses are regularly being brought 'on stream' across the full range of our client groups and customers' needs. In 2003, several such adaptations were made and several new ventures were brought to the market. This included the accreditation of a number of our training programmes with the National University of Ireland.

Aine Stapleton, CMOD, Mike McDonnell, CIPD presenting the Certificate in Human Resource Management Practice to Aine Balfe, Department of Communications, Marine and Natural Resources and Brian Cawley, Assistant Director General, Training and Development, IPA.

Training & Development *continued*



For illustrative purposes, we make mention of four – one in each of, the functional areas of information technology, financial management and governance, human resource management and general management.

Because of our countrywide spread of clients we sought to place greater emphasis on Distance Learning and *e-Learning*, as methods of *content delivery* and *study support* in 2003. This was the case with the NUI/NCC Higher Diploma in Computer Studies. On this programme in 2003 we provided more e-learning options, including the use of the WebCT e-Learning platform. The outcome is a higher level of student support service, with on-line discussion groups, on-line tutor support and on-line access to reference and course material.

Interest in *corporate governance* generally, including the updating of the Guidelines for State Bodies and the recommendations of Mullarkey Group, in early 2003, led to a huge increase in requests to the Institute for briefings and other consultancy support on Governance, Risk Assessment, Risk Management, Internal Audit and development of Statements of Internal Control. The Institute provided a series of options – briefings, facilitation and courses – directed towards enabling organisations to anticipate and, ultimately, 'embed' best practice in their corporate strategies and future management practices. Specialists from the Institute made over 40 presentations to Boards and Top Management Groups, national conferences, network/functional/sectoral groups on governance-related issues during the period; and, in a small number of cases, they accepted invitations to join Audit Committees of some public bodies.

The growing need to deal with workplace disputes – in the public sector – among fellow employees and/or between an individual and designated supervisors – led the Institute to design and deliver a new modular course entitled *Organisational and Workplace Mediation*. The innovation, in early 2003, was predicated on the assumption that major public sector bodies and their staffs might reap considerable benefits if disputants could refer many everyday problem issues to a trained and credible *internal mediator* from within the organisation. The initial series of courses proved very successful and several organisations have indicated that they intend to train a number of such mediators through 2004 and beyond.

A fourth initiative in 2003 – was the development, delivery and evaluation of an *Executive Coaching Service* for the public sector. The predominant aim in many of our interventions is 'to help people to help themselves'. Executive Coaching falls into the realm of purposeful self-support. Properly handled, it can facilitate insights, generate self-awareness and help improve managerial performance. The Executive Coaching Service is now well established and is already beginning to show tangible results in terms of improved performance.

Highlighting these specific interventions might serve to mask the critical and extensive sectoral service that the Institute provides, in particular to local government, civil service, state agencies, health sector and third-level sector. The Institute values the professional relationship it enjoys with individual organisations and sectors and it has many projects and support services in place reflecting unique



Training & Development *continued*

relationships, built up over four decades. The service to the Local Authority sector, as an example, incorporates: extensive short-course provision at national, regional and local level; several national/annual conferences; support for accredited training and education at Certificate, Diploma, Degree and Postgraduate Degree level; consultancy interventions; provision of a European Information Service; and publication and dissemination of sector-related books or journals. We successfully maintained and enhanced our unbroken tradition of good service during 2003.

A new IPA structure was introduced that unifies the training function, under the Assistant Director General/Training. It will provide greater flexibility in response and improved opportunities for interdisciplinary and team interventions.

Summary information on current offerings from IPA Training, can be accessed on the web (www.ipa.ie/training/training.asp).

Mary O'Rafferty, Management Training Services, IPA with Council Directors of Local Authority in Tanzania who attended "Change Management Training" course, organised by the IPA in Tanzania.

International Services



The Institute made a significant impact internationally, during 2003, with training of personnel from EU candidate countries, study tours and internships, EU twinning activity and through a variety of management development programmes delivered both in Ireland and abroad.

Since its establishment over forty years ago, the IPA has been to the forefront in developing international contacts for the study and practice of public administration and management, and acting as an agency for the promulgation of Irish public sector expertise and experience. IPA International Services was instituted to support the development of public administration in other, mainly developing, countries – through the provision of training, engaging in overseas development-related consultancy, and institutional capacity-building projects. The continued success of IPA International Services is, by its nature, heavily dependent on two sets of contributors: professional staff in the research, education and training areas of the Institute; and practitioners and associate specialists in a variety of specialisms, drawn from throughout the Irish public sector.

A major element of the International Services Programme in 2003 centred around our relationship with, and work for, the Department of Foreign Affairs. *Training* interventions were provided for various EU candidate countries in topics such as: EU Structural and Cohesion Funds; agricultural policy; competition policy; public procurement; EU Council Working Group operation. IPA's role, as the national contact point for twinning under the *Phare* Programme, led to involvements in *twinning projects* in Estonia, Poland, Slovenia and the Czech Republic. *Study Tours* were

organised on EU Structural Funds (Polish, Hungarian and Czech personnel), labour market policy (Bulgarian officials) and public/government expenditure (Bosnian, Croatian personnel). Major Internship Programmes of the Institute incorporated a nine week internship in Dublin for students of the KSPA, National School of Public Administration, Warsaw; and, under the aegis of the IPA Education Division, the on-going *American University Students Internship Programme*, over two semesters, was delivered successfully. Among other capacity-building projects handled were initiatives organised for the Russian Civil Service (Governance and Accounting) and an *Ireland Aid*-promoted project directed at the *Burmese Democratic Movement in Exile*, which featured study visits to locations in Dublin, Derry and Belfast.

International Management Development Programmes delivered included training courses for the European Parliament and European Commission personnel, Romanian Agriculture Department officials, management staff of the Cypriot Academy of Public Administration, and EU Fund Administrators from the Slovak Republic.



Tony McNamara, Executive Director, Head of Publishing and Editor, President of Ireland, Mary McAleese and Guest of Honour, Bryan Fanning, Editor at the launch of *Ireland Develops*, a special issue of *Administration* Journal to celebrate its 50 years.

Publishing

This year saw a diverse and interesting range of publications coming from the Institute. *IPA Publishing* has, as its general aim, to be the pre-eminent public administration and management publisher in Ireland. Its mission is to inform, to stimulate debate, to produce public management texts, to publish research findings, to aid communications and understanding between public servants, on the one hand, and business, industry and the citizen at large, on the other. It also engages in publishing consultancy – a specialised support service to organisations and agencies who wish to outsource their publishing projects.

No review of *IPA Publishing* would be complete without reference to one of the most valued and sought-after communications reference volumes in Ireland – the *Administration Yearbook and Diary*. Compiled, originally, to facilitate purposeful communication between public servants, in their various organisations and sectors; and between them, in turn, and those members of the public who need to interface with public sector bodies – it remains, now in its 37th year, Ireland's premier compendium of information on public sector institutions and contacts. It is the most widely used database on Irish business life, both public and private. Its desk diary details significant conferences/events, while its yearbook section provides a detail economic and social statistical portrait of Ireland. The demand for its by-product – the *Administration Yearbook Mailing Database CD-ROM* – increased by fifty per cent on the previous year.

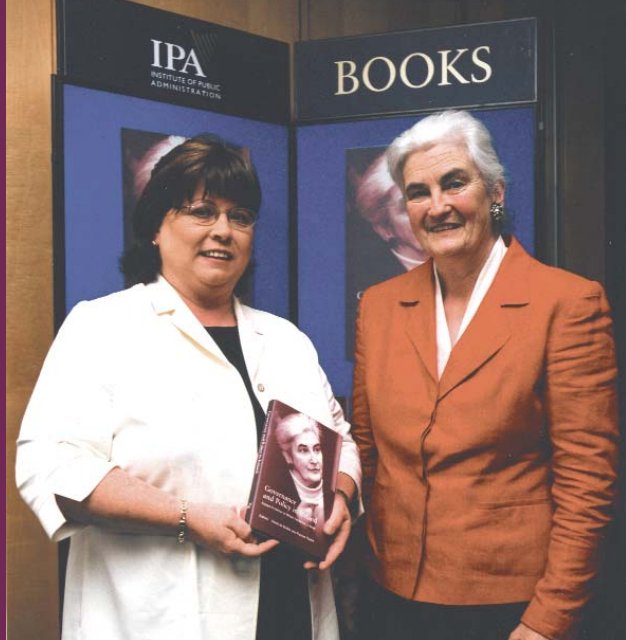
Our Publishing Programme is supported through the advice of the *IPA Book Publishing Committee* – a group containing a number of senior public servants, economists, academics, and media personnel etc under the Chairmanship of Emeritus Professor John Jackson, Trinity College, Dublin. Books published in 2003 included:

- *Local Government in Ireland: Inside Out* – edited by Mark Callanan and Justin Keogan
- *Autonomy v Accountability: Managing Government funding of Voluntary and Community Organisations*, by Richard Boyle and Michelle Butler
- *Rural Planning and Development in Northern Ireland* – edited by John Greer and Michael Murray
- *Irish Social Expenditure in a Comparative International Context*, by Dr. Virpi Timonen
- *Inside Classrooms – the Teaching and Learning of Mathematics in Social Context* – by Maureen Lyons, Kathleen Lynch, Sean Close, Emer Sheerin, Philip Boland
- *Governance and Policy in Ireland – Essays in honour of Miriam Hederman O'Brien*, edited by Donal de Buitleir and Frances Ruane.

In launching *Local Government in Ireland: Inside Out*, in the Custom House, Dublin, the Minister for the Environment, Heritage and Local Government, Martin Cullen, TD paid handsome tribute to the editors, the practitioner contributors and the Institute for producing a volume which he predicted was 'likely to become the definitive text on local government in this country... a worthy successor to Desmond Roche's

At the launch of *Governance and Policy in Ireland*, Mary Harney, TD, Tánaiste and guest of honour and Dr. Miriam Hederman O'Brien.

Publishing *continued*



Local Government in Ireland, published by the IPA two decades earlier. The book fulfils a much-needed gap in charting the scale and pace of change in local government in recent years. Its first print-run was, happily, sold out within two months of publication.

The other books, above mentioned, span the fields of governance and policy, social expenditure, rural planning and development, and accountability in voluntary and community organisations' funding.

In addition to those, we published research reports on *e-Government and the Decentralisation of Service Delivery*, *A Review of the Local Government Modernisation Programme*, and on *Developing an Effective Internal Customer Service Ethos*. We also continued our partnership with the *Combat Poverty Agency*, acting as publisher of their books and their quarterly journal, *Action on Poverty Today*.

Finally, we celebrated the 50th anniversary of the Institute's journal, *Administration*, with the publication of a special issue entitled *Ireland Develops: Administration and Social Policy 1953-2003*. President of Ireland, Mary McAleese, was the guest of honour at a reception to mark the occasion. Original founders of the Institute, along with long time contributors to the journal also attended the celebrations.

The year also marked the retirement of the Executive Director with responsibility for publishing, Tony McNamara, who has over the years left his imprint on the rich and varied output of the Institute's publishing programme. Tony continues to edit *Administration* in a part-time capacity.

A full list of our publications is available in our *Books in Print* and at our website www.ipa.ie. Books may be purchased through the click-pay facility available on the website.



Patricia Trotter, Librarian

Library & Information Services

Supporting the Institute's knowledge-based activities is the remit of the Library – a specialised public affairs and public management resource – extensively used by students, clients and staff. Given the varying needs of its diverse and countrywide user-base, coupled with the developing NUI and other course certification agenda, the Library continues to provide an information, reference service and lending service, enabling researchers/readers to have enhanced access both to reading-room facilities at the IPA Lansdowne Road campus, as well as progressively ensuring greater link-up with electronic information services.

The first in-take of the full-time M.Econ.Sc. in Policy Analysis this year resulted in an increased demand on Library resources. Members of the Library Staff met with all students early in the academic year to introduce themselves, to give information on the services/resources available and to listen to students' needs and preferences. An early outcome of this consultation was that the library made arrangements to extend its daily opening hours for students. Students can now, during term-time, visit the Library and use the reading rooms for a continuous period of eleven and a quarter hours daily on weekdays (save early closing, Friday); and there is an extended Saturday and Sunday Library opening schedule. Library user reaction to these changes has been universally positive.

The IPA Library service at Lansdowne Road represents only a relatively small part of Institute's overall Library and Information service. We continue to provide a telephone, postal and email service for IPA distance education students and members based outside the Dublin area. *Public Management*, in library terms,

is the IPA's *nichè* area; which, broadly interpreted, encompasses material on: sociology, politics, economics, law and the public service, local government, public policy, social and health policy, public sector HRM, accounting and finance, and general management. The Library contains some 40,000 books, 300 periodical titles, research studies, annual reports, reference sources, statistical data, as well as access to several electronic resources etc.

The Library's Catalogue is currently searchable in-house on a number of terminals in the Library, through the IPA staff intranet, and from a remote location through the IPA portal on the IPA website (www.ipa.ie) – all of which are promoted to increase user-access to Library resources and services, especially to distance education students and other off-site users.

In the year under review, too, the Library undertook consultancy work for the Health and Safety Authority and the IPA Library is now responsible for certain aspects of the HAS Library Service.

Books were donated to the Library during 2003 by a number of individuals. As always, appropriate gifts such as these are welcomed and the IPA wishes to place on record its grateful appreciation.

The further extension of NUI course certification programme and/or the addition of newer postgraduate programmes – planned for 2004-2005 – will place further demands and challenges on the Library. As a consequence, the Librarian explored areas of possible mutual benefit and co-operation with members of UCD's Library staff during the year. The Library plans to undertake a continuous review of its mission and services through this period of a major change and renewal.

Peter Minnock, Kildare County Council, Master of Arts in Public Management, receiving the HETAC Prize for the IPA best student of the year from Liam Ryan, Director of Academic Affairs, HETAC.



Awards & Prize Winners

A total of some 1,400 students were the recipients of awards of Certificates, Diplomas, Degrees and/or Postgraduate Degrees, during 2003. Many of these were presented to students at the Higher Education and Training Council (HETAC) Conferring Ceremonies in the Royal Hospital, Kilmainham, Dublin, on Monday and Tuesday, 17 and 18 November 2003. A full list of all our graduates is contained in our website (www.ipa.ie).

The HETAC Awards Prize Presentations for 2003 were as follows:

- *HETAC Prize for IPA Best Student of the Year*
Peter G. Minnock
- *National Certificate in Business Studies*
Linda Flanagan, Emer Walsh
- *National Certificate in Public Management*
Niamh Smith
- *Bachelor of Arts in Public Management*
Adele Murphy
- *Bachelor of Arts in Public Management (Management)*
Yvonne Jackson, Aidan McCloskey
- *Bachelor of Arts in Public Management (Local Government)*
Marion Boyce
- *Bachelor of Arts in Public Management (Health Management)*
Neil Mackay
- *Bachelor of Arts in Public Management (Administration of Justice)*
Jarlath Duffy
- *Bachelor of Arts in Public Management (Information Technology Management)*
Patrick Normile
- *Bachelor of Business Studies (BBS)*
Patrick Wall
- *CIMA Prize for Best Student on Accounting Stream of BBS*
Patrick Wall
- *Graduate Diploma in Public Management*
Hannan Mullett, Keith Synnott
- *National Diploma in Healthcare Management*
Suzanne Cotter
- *Master of Arts in Public Management*
Peter G. Minnock
- *Master of Arts in Local Government Management*
Deirdre Scully
- *Master of Arts in Healthcare Management*
Joan Brosnan



(left to right): Professor Dan Remenyi; Leonie Lunny, Chief Executive, Comhairle; Mary Hanafin, T.D., Minister of State at the Departments of the Taoiseach and Defence (with special responsibility for the Information Society); Michael Moloney, Chief Executive, Bord Glas (winners of the Best eGovernment Website), and John Cullen, Director General, Institute of Public Administration.

Outreach 2003

The Institute's involvement with the problems and challenges of modern public sector workplaces strengthens, year-on-year. While continuing to assist organisations through the developed IPA services – of education, training, research and publishing – Institute Specialists are active participants in working groups, specialist committees, network groups, professional bodies etc contributing, as appropriate, to the definition of standards, of 'best-practice' approaches to public management, or participating in innovative responses to the modernisation and renewal agenda, both at home and abroad.

The Director General is a member of the informal consortium of *Directors of European Schools and Institutes of Public Administration* – a body that facilitates valued information exchanges and encourages bilateral and multi-lateral collaboration between European IPA Schools and Institutes. The Director General and the Director, Publishing & Corporate Relations, attended the EU Schools meeting in Caserta, Italy during the Italian Presidency of the European Union, as a prelude to the IPA's remit to host the next EU Schools Meeting in Ireland, during the Irish Presidency in Spring 2004.

Three members of the IPA professional staff with backgrounds in governance and financial management – the Director of Finance and Information Systems, the Director, Resource Development Services and the Director, Publishing and Corporate Relations – sit on Audit Committees of publicly-funded bodies, such as: *The Office of the Revenue Commissioners*, the *Department of Community, Rural and Gaeltacht Affairs*, the *General*

Medical Services (Payments) Board and the *Royal Irish Academy of Music*.

Our Corporate Affairs Director, and one of our local government specialists, were invited to participate in local government review fora – the former, as a member of the high-level Commission focussing on local government in Northern Ireland; the latter, as an expert member of a *Department of Environment, Heritage & Local Government Customer Service Working Group* – comprised of County and City Managers, Local Authority Directors of Service and Department of the Environment, Heritage and Local Government representatives.

The latter group reviewed service indicators in local government in the autumn of 2003, leading to the public launch of an important initiative in January 2004.

A senior researcher of the Institute was invited to act as a member of the public sector panel established by the *National Centre for Partnership and Performance*, as part of its deliberations on the *Forum on the Workplace of the Future*. The Forum is a major initiative in long-term thinking on workplace development, and is featured as a significant activity during the Irish Presidency of the European Union in 2004. Another member of the Research Team was invited to participate in the first ever *Shell Scenarios Workshop* for opinion formers to be held in Ireland; while the Head of Research was invited to serve as the Irish National Expert on *Improving Public Sector Effectiveness* to the *United Nations Commission for Social Development*.

Institute staff continued to be nominated – as agreed between management and union representatives – as

Outreach 2003 *continued*

third-party independent assessors or as Chairpersons of ad-hoc dispute resolution fora. The Manager, HRM and Finance Units was appointed as independent Chairperson in a major state body tribunal, aimed at resolving outstanding grading issues, in the wake of the implementation of a modernisation agenda. He also continued to act on two Grading and Steering Committees, both in the private sector.

Institute personnel involvement on a voluntary basis in other professional bodies, institutions and associations, included: executive committee member/board member/non-executive directorships of the *Retirement Planning Council of Ireland*, the *Royal Irish Academy of Music*, the *Social Research Association*, the *European Evaluation Society*, the *Chartered Institute of Public Finance and Accountancy (CIPFA) London* etc. The Institute's Director/Resource Development Training, is the current Chairperson of the Republic of Ireland Branch of CIPFA. Many other Institute staff participate in the professional affairs of bodies concerned with their principal areas of specialism, and, in particular, in respect of matters pertinent to continuous professional development in their respective fields.

In addition to individual *Outreach* activity in 2003, the Institute was pleased to become involved, for the first time, in a different form of excellence promotion through collaboration with *Public Sector Times* and *An Comhairle* in sponsoring the *2003 Public Sector Website Awards* initiative. Given that one of the key aims of the Institute is to help facilitate communication and understanding between public sector bodies/agencies and their respective stakeholders, we saw the Website Awards sponsorship as a 'natural fit' in

keeping with our objectives; and, indeed, an extension of our assistance and support to agencies seeking to meet ever-greater openness and transparency demands. In the company of the other sponsors – and Professor Dan Remenyi, TCD – we viewed many public sector websites over the previous twelve months. The group of 13 finalists attended a prize-giving ceremony and reception in Trinity College Dublin in November, at which the Minister of State at the Departments of the Taoiseach and Defence, Mary Hanafin, T.D. was the guest of honour. The overall 2003 winner was An Bord Glas.



Dermot Nally, President

Institute Governance & Administration

The Institute of Public Administration (IPA) is a company limited by guarantee, which was incorporated in 1963, and it operates under the aegis of the Department of Finance. It is a not-for-profit organisation, with registered charity status and is subject to statutory audit by the Comptroller and Auditor General.

It is governed by a Board – under the current chairmanship of Dr. Stiofán de Búrca – comprised of elected/nominated representatives of various public administration sectors, IPA management and staff, the academic world, trade union personnel, and a student representative. The Board operates through its scheduled monthly Board Meetings, coupled with the help of three standing Board Sub-Committees – the *IPA Finance and Strategy Committee* (which deals with strategic financial management issues, including capital works), the *IPA Administration Committee* (which monitors day-to-day operating performance, human resource issues etc) and the *Audit Committee* (which deals with risk assessment and governance approaches). In addition, there is an IPA Education Committee, which advises and monitors educational qualifications and courses.

The Institute President presides at the AGM and has the support of a number of ex-officio Vice-Presidents. The 40th Annual General Meeting of the Institute took place on 20, May 2003. The names of the Honorary Officers, Board Members, and Board Sub-Committees are contained on the inside front cover.

Membership

Corporate membership provides institutions with a practical means of helping the Institute to achieve its objectives. Corporate members receive certain benefits. They can participate in training courses at a preferential rate, they have access to the Institute's library, they receive *Administration*, the *Annual Report* and they may purchase Institute books at a discount.

All government departments, county/city councils, and health boards are corporate members of the Institute. Seventeen state-sponsored bodies, six public service associations, four third-level institutions, City of Dublin VEC, three associated banks and three other bodies are also corporate members.

The Institute's individual membership allows individuals to support the work of the Institute and gives them many opportunities to avail themselves of personnel development services. They receive *Administration* and the *Annual Report* and, optionally, *Administration Yearbook & Diary*. They may purchase books at a discount and they may use the library services.

There were over 1,950 individual members, including students of the Institute in 2003.

Institute Financial Performance

The Financial Statements, which follow, set out in detail the financial operation of the IPA for the year. In summary, overall operating income was €15.5m, an increase of 15% on 2002, while expenditure at €14.6m was 11% up on the previous year. This was



Institute Governance & Administration *continued*

a creditable outcome, given the somewhat tightening of economic conditions in Ireland, mid-year. The Institute's earnings were made up of training and education fee income, publications income, corporate and private membership subscriptions, and a grant-in-aid paid by the Department of Finance. Its cost structure – and staff costs, in particular – was governed primarily by two factors viz national wage agreements and changes in the Institute's obligations to the staff pension fund.

While the Sustaining Progress increases for 2003 were paid, the year-on-year increase was mainly due to an increase in the Institute's annual contribution to the pension fund of over 20% of salary costs following the tri-annual actuarial review. The impact of this in 2003 was to add an additional €400,000 to employment costs. This figure will increase to €1.1m in 2004. Note 15 of the Institute's 2003 Financial Statement provides more details of the pension asset/liability deficit position.

In overall financial management terms, therefore, while we had an overall operating surplus of €921,350, €900,000 was transferred to the Institute's general reserve, leaving a net surplus of €21,350 towards ordinary activities.

Transfer to General Reserve

Up to 2003, the Institute's general reserve provided funding towards the development of a new state-of-the-art training and education centre at its Lansdowne Road headquarters, as well as the Barrington O'Reilly Auditorium, which opened during 2000. The full cost of the project was approximately €5.0m, made up of €4.4m on capital expenditure on the building and its

fixtures and fittings, and €0.6 on temporary accommodation during the construction phase of the project. In order to fund the project, the Department of Finance approved a capital grant in the value of €1.4m, and Sir Anthony O'Reilly made a donation of nearly €1m. While there were other donors, the Institute had to fund almost €1.8m from its own resources; this is reflected in the annual transfer to the building reserve, which is now fully funded.

For 2003, the Institute's general reserve transfer of €900,000 consists of €540,000 towards building development for the purchase in 2003 of a building on our Lansdowne campus not then in our ownership and which was to be put on the market, and a reserve to contribute to future anticipated pension costs during 2004.

Restructuring

In order to better respond to the needs of stakeholders during the coming years – and taking account of the retirement of senior personnel – a restructuring of functions and accountabilities was undertaken during 2003. Among the main top management changes were:

- unifying the training and development thrust, under one Assistant Director General, Brian Cawley
- creating greater synergies between Education and Research Divisions, under the second Assistant Director General, Dr. Michael Mulreany
- appointing a new Director of IPA Publishing, Declan McDonagh, with an expanded Corporate Relations role



(left to right) Brian Cawley, Michael Mulreany, Declan McDonagh, Teresa Casserly, Aidan Horan, Mary O'Rafferty.

Institute Governance & Administration *continued*

- designating Anne O'Keeffe, formerly of Sectoral Training as Executive Director Corporate Affairs, with HRM, finance, facilities and Company Secretary responsibilities
- re-organising the Training and Development Division, through the appointment of Senior Specialists to *head-up three new training directorates: Management Training Services, Mary O'Rafferty; Resource Development Services, Aidan Horan; and Public Policy and Sectoral Programmes, Teresa Casserly.*

Staff Development

Side-by-side with its own renewal initiatives, the Institute continued to actively support staff in developing greater insights and competencies in respect of their roles. It currently funds 10 staff in pursuing undergraduate, Masters and Doctorate programmes. It arranges induction programmes at recruitment stage and provides management training, upon promotion. In 2003, it organised a number of tailored programmes on issues such as PMDS, Stress Management, Coaching, Leadership Development, Assertiveness in the Workplace etc. Staff could also attend a range of IPA-promoted training programmes and conferences.

Staff Changes 2003

Staff who joined the Institute during 2003 were:

Stephen Weir
 Patrick Shiels
 Karen Henry
 Sinead Dunne
 Muiris MacCarthaigh
 Camilla Fanning
 Therese Grant
 Paul Gogarty
 Sarah Hamilton
 Natalie Jane Martin
 Joanna Murphy

Staff who resigned or left during 2003 were:

Natalie Jane Martin
 Joanna Murphy
 Peter Lally
 Derek Leahy
 Stephen Hyland
 Jacinta French
 Seamus Cullagh
 Sinead Quinn
 Lucy Dunnett
 Virpi Timonen
 David Morris
 Sarah McNamara
 Kathryn Finney
 Mary Rose Tobin (on secondment)
 Pat Hall
 Tony McNamara



Institute Governance & Administration *continued*

Internal Systems Enhancements

The year also saw enhancements in our hardware and software acquisitions, in technical infrastructure, and in Transfare (eT&S), the electronic payment system for handling and controlling travel and subsistence claims. The Institute is currently redeveloping its system for *Training Administration and Management*, which is scheduled to go live in September 2004. The new system will not only enhance efficiencies in managing training programmes but will also facilitate greater electronic booking, registration and payment by the Institute's clients. The IPA is actively pursuing a focused IT Strategy that also involves the redevelopment of the Institute's financial management systems during 2004.

Compliance

The Institute complied with its financial, taxation and regulatory obligations during 2003, including the new requirements in the area of corporate governance for State bodies, and will continue to do so for 2004.



Institute of Public Administration
(Company Limited by Guarantee)

Financial Statements
for the year ended 2003

Report of the Directors *in respect of the Year Ended 31 December 2003*

Statement of Directors' Responsibilities

1. Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus of the company for that period. In preparing those financial statements, the directors are required to:
 - select suitable accounting policies and then apply them consistently;
 - make judgements and estimates that are reasonable and prudent;
 - state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
 - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2003. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Principal Activities

2. The Institute is engaged in activities aimed at promoting the study of and improving the standard of Public Administration, developing a sense of vocation in public servants and fostering mutual understanding between the public and public servants.

Review of Business and Future Developments

3. Both the level of business and the year end financial position were satisfactory and the directors expect that the present level of activity will be at least sustained for the foreseeable future.

Results

4. The income and expenditure account for the year and the appropriation thereof are set out on page XX.

Health and Safety

5. The Board has developed the necessary safety statement required by Section 12 of the Safety, Health and Welfare at Work Act 1989.

Report of the Directors *in respect of the Year Ended 31 December 2003* *continued*

Corporate Governance

6. In accordance with good corporate governance, the Board has established an effective Committee structure to assist in the discharge of its responsibilities. Each Committee has formal terms of reference approved by the Board, and each Committee periodically reports to the Board on its activities. The Committees in operation at 31 December 2003 were the Administration Committee, the Audit Committee, and the Finance and Strategy Committee. On behalf of the Board, management have also instigated an on-going review of business operational risks.

Research and Development

7. The company is not involved in any capital development on its own behalf.

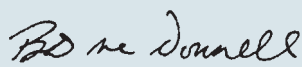
Proper Books of Account

8. In order to ensure that proper books of account are kept in accordance with Section 202 of the Companies Act, 1990, appropriately qualified personnel are employed and appropriate resources are made available to the company's finance function. The books of account are located at the company's registered office at 59 Lansdowne Road, Dublin 4.

Auditors

9. In accordance with Section 5 of the Comptroller and Auditor General (Amendment) Act, 1993, the Comptroller and Auditor General is responsible for the audit of the company's accounts.

On behalf of the Board



Brian McDonnell



Brian Collins

Date 7th April 2004, Dublin

Report of the Comptroller and Auditor General

I have audited the financial statements on pages 32 to 44 under Section 5 of the Comptroller and Auditor General (Amendment) Act, 1993.

Respective Responsibilities of the Directors and the Comptroller and Auditor General

The accounting responsibilities of the Directors are set out in the report of the Directors on page 28. It is my responsibility, based on my audit, to form an independent opinion on the financial statements presented to me by the Directors and to report on them.

I review whether the statement on the system of internal financial control on pages 31 and 32 reflects the Institute's compliance with applicable guidance on corporate governance and report any material instance where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements.

Basis of Audit Opinion

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

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

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

Opinion

In my opinion, proper books of account have been kept by the Institute and the financial statements, which are in agreement with them and have been properly prepared in accordance with the Companies Acts 1963 to 2003, give a true and fair view of the state of the Institute's affairs at 31 December 2003 and of its surplus and cash flow for the year then ended.

In my opinion, the information given in the Report of the Directors is consistent with the financial statements.

I obtained all the information and explanations that I required for the purpose of my audit.



Gerard Smyth
For and on behalf of the
Comptroller and Auditor General
20 May 2004

Statement of Internal Financial Control for the Year Ended 31 December 2003

The Board acknowledges its responsibility for the Institute of Public Administration's system of financial control. It also recognises that any system of financial control can only give a reasonable and not absolute assurance against any material errors. The internal financial controls in operation within the Institute during 2003 are detailed in the following.

The key procedures, which have been put in place by the Board, designed to provide effective financial control are:

(a) *Control Environment*

- All staff members have been supplied with financial control procedures, including procurement, debtor and creditor procedures.
- There are expenditure limits applied rigorously to all levels of management.
- There is consistent separation of function for coding and authorisation operated across the IPA's business units and monitored centrally by the Finance Section.
- The procurement function for overhead expenditure operates on the basis of standards agreed with the Director of Finance and Information Systems.

(b) *Identification of Business Risks and Financial Implications*

- A detailed business risk review was carried out in 2002, involving the senior management group. The business risks identified in the review are being addressed, in the first instance, through the implementation of the Institute's corporate plan. A further risk review is scheduled for 2004.

(c) *Information Systems*

- The Institute's information systems include an integrated professional bespoke financial and management accounting package, 'Synergy'. There are integrated financial control modules for income, expenditure, debtors, creditors, and fixed assets on the system. There is also an integrated fixed asset register system attached to the main financial system. In addition, there is an integrated Sales Order Processing (SOP) module, catering for the sales ordering, invoicing and stock control. There is an integrated payroll administration system for the Institute's monthly, weekly and pensioner payments ('Megapay').
- Separate to the main financial system, there are also training and education administration and management systems, which provide invoicing and administration support to the main service areas.
- In 2003, an integrated electronic travel and subsistence system was installed and is fully operational.

Statement of Internal Financial Control for the Year Ended 31 December 2003 continued

(d) Procedures for Monitoring Effectiveness of Financial Control System

- The central Finance Section monitor income and expenditure transactions to ensure compliance by each of the business units for accuracy, validity and appropriateness.
- The Institute has an internal audit function in situ since 1999. An annual detailed audit programme is prepared and approved by the Board through its audit sub-committee. The Board reviews the audit reports prepared, with recommendations adopted as appropriate.
- Monthly management accounts are prepared comparing budgeted income and expenditure with that actually incurred. The senior management team reviews these accounts, with a detailed examination of the underlying transactions and activities to ensure completeness and accuracy. The Board review these accounts on a quarterly basis.
- There is an extensive annual budgetary process whereby each unit produces a detailed income and direct expenditure budget, which is reviewed and approved by the Board.

The Institute's Audit Committee reviews the effectiveness of the internal financial control systems with a formal report then going to the Board. The Board carried out a formal review of its financial controls during 2003, through its Audit Committee.

To the best of our knowledge, there has been no material loss to the Institute due to the adequacy or otherwise of the system of financial control in operation during 2003.

As the Board are reasonably satisfied with the existing financial control arrangements, it is not envisaged that there will be any significant changes during 2004, other than to further develop existing systems with new technologies. For example, the development of a new integrated training administration system, to enhance the efficiency and accuracy of the existing system has commenced.

On behalf of the Board



John Cullen



Stiofán du Búrca

Date 7th April 2004, Dublin

The Financial Statements are prepared in accordance with the historical cost convention as modified by the revaluation of land and buildings. The currency used in these Financial Statements is the euro, denoted by the symbol €.

(a) Income

Income, comprising mainly fees and the State grant-in-aid, is included on a receivable basis with the exception of subscriptions, which are taken into income when received. Course fees are taken into the Statement of Income and Expenditure during the period of the course.

(b) Fixed Assets and Depreciation

Fixed assets, including buildings, are stated at their historical cost or valuation less accumulated depreciation. Depreciation is provided on the bases and rates stated below, which are estimated to reduce the assets to realisable values by the end of their expected working lives:

Freehold buildings	2% Straight Line
Leasehold Premises	2% Straight Line
Furniture and Fittings	5% Straight Line
Equipment	10% Straight Line
Library Books	20% Reducing Balance
Office Machines	25% Straight Line
Leased Assets	33.3% Straight Line
Prefabricated Buildings	33.3% Straight Line

Depreciation commences in the year in which the asset is brought into use. Land is not depreciated. The Institute does not adopt a policy of revaluation. However, under the provisions of Financial Reporting Standard 15 'Tangible Fixed Assets', the Institute has retained amounts of land and buildings at the 1999 revaluation value, and has not updated that valuation.

(c) Stocks

Stocks have been valued consistently with prior years, at the lower of cost and net realisable value. Provision is made, where necessary, for obsolete and slow moving stock.

(d) Debtors

Known bad debts are written off and specific provision is made for any amounts the collection of which is considered doubtful.

(e) **Capital Receipts**

Receipts relating to fixed assets are treated as deferred credits and are credited to the Statement of Income and Expenditure over the expected useful life of the assets.

(f) **Leases Assets**

Assets held under finance leases are capitalised and included with similar owned assets in the Balance Sheet. Obligations under finance leases are included with liabilities, analysed between current liabilities and long term liabilities. Payments made under operating leases are charged to the Statement of Income and Expenditure.

(g) **Pension Costs**

Pension benefits are funded over the employee's period of service by way of contributions to a managed fund. The Institute's annual contributions are based on actuarial advice and are charged to the Income and Expenditure Account in the period to which they relate. The disclosures required under the transitional arrangements of Financial Reporting Standard 17 'Retirement Benefits' for the year ended 31 December 2003 are shown in note 15.

Statement of Income and Expenditure for the Year Ended 31 December 2003

		2003	2002
		€	€
Income			
Fee Income	1	11,086,313	9,338,664
Sale of Publications	2	1,004,124	1,083,638
Subscriptions		354,559	299,874
Vote 6 - Office of the Minister for Finance, Grant-in-Aid	3	3,053,000	2,755,000
		15,497,996	13,477,176
Less			
Operating Expenditure			
Direct Costs	5	5,765,125	4,694,840
Salary Costs	6	6,901,116	6,369,460
Administration Expenses	7	1,907,520	2,008,741
Interest Payable and Similar Charges		2,885	2,755
		14,576,646	13,075,796
Operating Surplus for the Year		921,350	401,380

Statement of Movements in Accumulated Surplus

Accumulated Surplus at 1 January 2003		1,161,653	1,141,194
Surplus for Year		921,350	401,380
Transfer to General Reserve	14	(900,000)	(380,921)
Accumulated Surplus at 31 December 2003		1,183,003	1,161,653

The surplus for the year ended 31 December 2003 relates to continuing activities

Statement of Total Recognised Gains and Loss

Surplus for the year		921,350	401,380
Capital Receipts	13	-	-
Total Recognised Gains in the Year		921,350	401,380

The accounting policies on pages 33 to 34 and notes on pages 38 to 44 form part of these Financial Statements.

Directors



Brian McDonnell



Brian Collins

Balance Sheet

as at 31 December 2003

	Note	2003		2002	
		€	€	€	€
Fixed Assets					
Tangible Assets	9		12,440,136		12,085,168
Current Assets					
Stocks	8	274,954		297,552	
Debtors	10	2,300,225		2,407,131	
Cash at Bank and in hand		1,076,941		601,993	
		<u>3,652,120</u>		<u>3,306,676</u>	
Creditors					
Amounts Falling due within one year	11	<u>4,720,645</u>		<u>2,665,802</u>	
Net Current Assets/(Liabilities)			<u>(1,068,525)</u>		<u>640,874</u>
Short-term Investments	12	<u>2,186,907</u>			
Total Assets less Current Liabilities			<u>13,558,518</u>		<u>12,726,042</u>
Net Assets			<u>13,558,518</u>		<u>12,726,042</u>
Capital and Reserves					
Reserves	14		10,042,747		9,142,747
Accumulated Surplus on Income and Expenditure Account			1,183,003		1,161,653
Capital Grants	13		2,332,768		2,421,642
			<u>13,558,518</u>		<u>12,726,042</u>

The accounting policies on pages 33 and 34 and notes on pages 38 to 44 form part of these Financial Statements.

Directors



Brian McDonnell



Brian Collins

Cash Flow Statement for the Year Ended 31 December 2003

	2003		2002	
	€	€	€	€
Reconciliation of operating surplus to net cash inflow from operating activities				
Operating Surplus		921,350		401,380
Net Interest	2,885		2,755	
Depreciation	519,141		543,571	
Amortisation of Grants	(88,874)		(92,179)	
(Increase)/Decrease in Stock	22,598		7,352	
(Increase)/Decrease in Debtors	106,906		(138,562)	
Increase/(Decrease) in Creditors	2,054,843		(317,338)	
	<u>2,617,500</u>		<u>5,599</u>	
Net Cash Inflow from Operating Activities		<u>3,538,849</u>		<u>406,979</u>
Cash Flow Statement				
Net Cash Inflow from Operating Activities		3,538,849		406,979
Return on Investments and Servicing of Finance				
Interest Paid	(2,885)		(4,263)	
Interest on Investment			1,508	
		<u>(2,885)</u>		<u>(2,755)</u>
(Capital Expenditure)/Income				
Payments to Acquire Tangible Fixed Assets				
Disposals	(874,109)		(234,348)	
Capital Receipts	-		-	
Capital Allocations	-	(874,109)	-	(234,348)
Management of Liquid Resources				
(Increase)/Decrease in Financial Assets	12	<u>(2,186,907)</u>	-	
		<u>(2,186,907)</u>		-
Increase/(Decrease) in Cash in Year		474,948		169,876
Net Funds at 1 January 2003		601,993		432,117
Net Funds at 31 December 2003		<u>1,076,941</u>		<u>601,993</u>

The accounting policies on pages 33 and 34 and notes on pages 38 to 44 form part of these Financial Statements.

Directors

Brian McDonnell

Brian McDonnell

Brian Collins

Brian Collins

Notes of the Financial Statements

31 December 2003

	2003	2002
	€	€
1 Fee Income		
Training	7,877,900	6,695,472
Education	2,789,038	2,293,119
Research	419,375	350,073
	<u>11,086,313</u>	<u>9,338,664</u>
2 Sale of Publication		
Income from IPA Publications	970,743	1,015,333
3rd Party Sales	51,133	106,528
Income	<u>(17,752)</u>	<u>(38,223)</u>
Related Expenditure	<u>33,381</u>	<u>68,305</u>
	<u>1,004,124</u>	<u>1,083,638</u>

During 2003, the Institute changed its treatment of recoupable items. For comparison with the previous year's income and expenditure, 2002 fee income and direct costs should be increased by €1.108m.

3 Grant-In-Aid

The total Grant-in-aid is €3,128,000 of which €75,000 has been included in Subscriptions.

4 Operating Surplus

The operating surplus is stated after charging or crediting:

(a) Directors' Emoluments: For management services	<u>227,095</u>	<u>257,865</u>
<p>This figure refers to salaries, PRSI and pensions of whole-time staff who were members of the Board for the period 1 January 2003 to 31 December 2003.</p>		
(b) Auditor's Remuneration	22,000	20,000
(c) Depreciation	519,141	543,571
(d) Interest payable and similar charges		
Interest payable on sums repayable within five years	2,885	2,755
Interest payable on sums repayable after more than five years	<u>-</u>	<u>-</u>
	2,885	2,755
(e) Grant Credit	<u>(88,874)</u>	<u>(92,180)</u>
(f) Increase in Provision for Bad Debts	30,000	9,755

Notes of the Financial Statements

31 December 2003

continued

5 Analysis of Direct Costs		
	2003	2002
	€	€
Training	3,604,547	2,782,539
Education	1,378,496	1,027,117
Publications	386,438	517,181
Research	28,219	38,643
General	367,425	329,360
	<u>5,765,125</u>	<u>4,694,840</u>
6 Employee Information		
(a) The average number of permanent employees of the company including full-time directors during the year is analysed below.		
	2003	2002
Training	59	59
Education	21	21
Publications	9	9
Research	5	5
General	23	23
	<u>117</u>	<u>117</u>
(b) The company's salary costs for all employees comprises:		
	2003	2002
	€	€
Wages and salaries	5,319,935	5,300,956
Pension costs	1,012,999	535,721
Social Welfare costs	568,182	532,783
	<u>6,901,116</u>	<u>6,369,460</u>
7 Analysis of Administration Expenses		
Repairs, cleaning, maintenance	389,667	415,153
Depreciation less Capital Grants Amortised	430,267	451,392
Stationery and photocopying	342,923	316,368
Light, heat, phone	198,528	172,191
Postage	156,642	146,121
Insurance	53,288	49,014
General	336,205	458,502
	<u>1,907,520</u>	<u>2,008,741</u>
8 Stocks		
Stationery and Books	<u>274,954</u>	<u>297,552</u>

Notes of the Financial Statements

31 December 2003

continued

9 Fixed Assets

Tangible Assets

	Land and Buildings €	Leasehold Premises €	Office Machines €	Furniture, Fittings, Equipment & Library Books €	Leased Assets €	Total €
Cost or Valuation						
At 1 January 2003						
Cost	4,166,954	87,716	1,074,813	1,730,804	374,890	7,435,177
Valuation 1975	177,763					177,763
Valuation 1999	7,382,114					7,382,114
	<u>11,726,831</u>	<u>87,716</u>	<u>1,074,813</u>	<u>1,730,804</u>	<u>374,890</u>	<u>14,995,054</u>
Additions at Cost	600,000		172,951	101,158		874,109
Disposals			(82,100)		(197,758)	(279,858)
At 31 December 2003						
Cost	<u>12,326,831</u>	<u>87,716</u>	<u>1,165,664</u>	<u>1,831,962</u>	<u>177,132</u>	<u>15,589,305</u>
Depreciation						
At 1 January 2003						
	843,794	87,716	834,310	769,176	374,890	2,909,886
Disposals			(82,100)		(197,758)	(279,858)
Charges for year	246,511		167,155	105,475		519,141
At 31 December 2003						
	<u>1,090,305</u>	<u>87,716</u>	<u>919,365</u>	<u>874,651</u>	<u>177,132</u>	<u>3,149,169</u>
Net Book Value						
At 31 December 2003						
	<u>11,236,526</u>	-	<u>246,299</u>	<u>957,311</u>	-	<u>12,440,136</u>
Net Book Value						
At 31 December 2002						
	<u>10,883,037</u>	-	<u>240,503</u>	<u>961,628</u>	-	<u>12,085,168</u>

Notes of the Financial Statements

31 December 2003

continued

10 Debtors and Prepayments

	2003	2002
	€	€
Trade Debtors	1,929,184	2,196,101
Prepayments and Accrued Income	371,041	211,030
(Trade Debtors is net of Bad Debts Provision of €30,000 (2002 - €9,755)).	2,300,225	2,407,131

11 Creditors and Accruals

(a) Amounts falling due within one year

Trade Creditors	628,604	551,660
Sundry Creditors and Accruals	3,932,864	1,961,783
PAYE/PRSI	159,177	152,359
	4,720,645	2,665,802

12 Short-Term Investments

The short-term investment consists of funds on deposit (€2,186,907), which has been set aside to meet the following expenditure anticipated in 2004: €590,000 advance for an International Services Contract; €540,000 for capital expenditure in January 2004; €334,000 towards the additional pension costs for 2003 (paid in January 2004), and €700,000 as funding towards the additional €1.1m 2004 pension liabilities.

13 Capital Receipts

At 1 January	2,421,642	2,513,822
Capital Receipts	-	-
Credit for year	(88,874)	(92,180)
At 31 December	2,332,768	2,421,642

Notes of the Financial Statements

31 December 2003

continued

14 Reserves	Capital Reserve €	Revenue Reserve €	Total €
At 1 January 2003	7,579,908	1,562,839	9,142,747
Transfer to General Reserve		900,000	900,000
At 31 December 2003	<u>7,579,908</u>	<u>2,462,839</u>	<u>10,042,747</u>

The Board in 1995 decided to transfer the sum of €253,948 per annum to a Building Fund to meet the cost of planned future development at the Institute, which was revised to €380,921 annually in 2000. For 2003, the General Reserve of €900,000 consists of a building fund (€540,000) for the purchase of an adjoining Lodge building at its Lansdowne Road premises, and a reserve to meet future anticipated pension costs during 2004 (€360,000).

15 Pensions

The company operates a defined benefits non-contributory staff superannuation scheme and a spouses and children's contributory pension scheme. Both these schemes operate within the public service network of superannuation schemes. The total cost of the pension scheme of the company for the year was €1,012,999 (2002: €535,721). The increase in annual pension cost is due a recent tri-annual actuarial review, which recommends an increased annual contribution from 13.2% of gross salaries to 34.6%, representing an increased annual cost to the Institute of c€1.1m.

SSAP 24 'Accounting for Pension Costs' Disclosures

Payments made to the schemes and charged annually in the Financial Statements comprise current service and back contributions. The schemes are funded by the payment of contributions to a separately administered pension scheme which holds the assets. The schemes are valued every three years by a professionally qualified independent actuary using the attained age method. The rates of contribution are determined by the actuary who reviews these rates for continued appropriateness in the intervening years.

FRS 17 Retirement Benefits

The valuation of the defined benefit pension scheme used for the purposes of FRS 17 disclosures has been based on the actuarial valuation of the fund as at 31st August 2003, and updated by an independent actuary to take account of the requirements of FRS 17 in order to assess the liabilities at 31/08/2003. The major assumptions used by the actuary were (in nominal terms).

Notes of the Financial Statements

31 December 2003

continued

	At Year-end 31/08/2003	At Year-end 31/08/2002
Rate of increase in salaries	4.0%	4.0%
Rate of increase in pensions in payments	4.0%	3.0%
Discount Rate	5.25%	5.5%
Inflation	2.25%	2.25%

The market value of the assets in the scheme (€m) and the expected rate of return (%) were:

	At Year-end 31/08/2003 €m	Expected Return %	At Year-end 31/08/2002 €m
Equities	9.3	7.8	10.1
Bonds	2.3	4.8	2.1
Property	2.3	5.8	1.5
Cash	0.2	3.0	0.2
Total Market Value of Assets	<u>14.1</u>		<u>13.9</u>
Actuarial Value of Liabilities	<u>(31.1)</u>		<u>(23.5)</u>
Recoverable Surplus/(Deficit) in the Scheme	(17.0)		(9.6)
Related Deferred Tax Asset/(Liability)	-		-
Net Pension Asset/(Liability)	(17.0)		(9.6)

If the requirements of FRS 17 were fully adopted in 2003, the following movements would have been reflected in the financial statements.

Analysis of Net Return on Pension Scheme

	Year to 31/8/03 €m
Expected Return on Pension Scheme Assets	1.0
Interest on pension liabilities	<u>(1.2)</u>
Net Return	(0.2)

Notes of the Financial Statements

31 December 2003

continued

	Year to 31/8/03
	€m
Actual Return less Expected Return on Assets	(0.6)
Experience Gains and Losses on Liabilities	(1.6)
Changes in Assumptions	(5.0)
	<hr/>
Actuarial Gain/(Loss)	(7.2)
	<hr/>
Adjustment due to Surplus Capital	-
	<hr/>
Net Gain/(Loss)	(7.2)
	<hr/>

Movement in Surplus During the Year

	Year to 31/8/03
	€m
Surplus in Scheme at Beginning of Year	(9.6)
Movement in Year:	
(Current Service Cost)	(0.6)
Contributions	0.6
(Past Service Costs)	-
Net Return on Assets/(Interest Cost)	(0.2)
Actuarial Gain/(Loss)	(7.2)
	<hr/>
Surplus/(Loss) in Scheme at End of Year	(17.0)

During 2002, the administration of pensioner payments was transferred into the Institute. Included in Sundry Creditors for 2003 is an amount of €333,929 (2002: €13,929 in Sundry Debtors) in respect of pensions funding.

16 Comparative Figures

Where necessary, comparative figures have been restated on the same basis as current year figures, with the exception of recoupable treatment change (Ref. Note 1 above).

17 Approval of Financial Statements

The Financial Statements were approved by the Board of the Institute on 7th April 2004.

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