



Northern Ireland

Public Services

Ombudsman

Annual Report & Accounts

For the year ended 31 March 2017

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NORTHERN IRELAND PUBLIC SERVICES OMBUDSMAN
Annual Report and Accounts
For the year ended 31 March 2017

Laid before the Northern Ireland Assembly by the

Department of Finance under
section 10(4) of the Government Resources
and Accounts Act (Northern Ireland) 2001

23 June 2017

Northern Ireland Public Services Ombudsman (NIPSO)

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Performance Report

Performance Overview

This section of my annual report and accounts aims to provide sufficient information to explain the office of the Northern Ireland Public Services Ombudsman (NIPSO), our purpose and the key risks to the achievement of objectives. It also summarises how we have performed during 2016-17 - our first year of operation since replacing and expanding the functions and responsibilities of the previous Ombudsman offices. This section therefore sets the scene and summarises issues that are developed and further explained in the performance analysis. The latter reports on NIPSO's most important performance measures, drawing where appropriate upon information from the financial statements.

Ombudsman's Statement

I am pleased to present my first annual report and accounts, for the year ended 31 March 2017, which was my first year in office. On 1 April 2016 I was appointed by Royal Warrant as the first Northern Ireland Public Services Ombudsman (NIPSO). From that date I also took up the offices of Northern Ireland Judicial Appointments Ombudsman and Northern Ireland Local Government Commissioner for Standards.

In these three roles I have personal responsibility for the overall organisation management and staffing of the Office and for its procedures in relation to finance, governance and other matters.

Purpose and Activities

As stated in the current Strategic Plan 2016-2020 the purpose of the Office of NIPSO is **'To serve the public and improve public services by independently and impartially investigating complaints and holding to account'**

Supporting this, the Ombudsman has agreed the following set of **values** for the Office:

- **Fairness** (We will treat others fairly, justly and without bias. We will ensure that our investigation and adjudication processes are fair to all).
- **Impartiality** (We will make decisions impartially and keep an open mind in relation to our work).
- **Openness** (We will take decisions in an open and transparent manner. Information will not be withheld from the public unless there are clear and lawful reasons for so doing. We will be open with our staff and communicate decisions to them as soon as practicable. We will give reasons for our decisions. We will publish information about our performance as well as public interest reports).
- **Respect** (We will show respect for equality and the rights of others (including human rights. We will respect the views of others and show consideration for others at all times).

- **Integrity** (We will declare and resolve any interests and relationships that conflict with our functions. We will observe the highest ethical and personal standards and be honest in dealings with each other and our work).

This statement of my Office's purpose and values provides the framework for delivery of the three statutory functions. It is my aim to reflect these core values in all of NIPSO's decisions, actions, policies, processes and systems.

Strategic Aims and Objectives

NIPSO has developed and regularly reconsiders its strategic aims and objectives. This ensures that they reflect current priorities, the external environment including the budgetary outlook and the expanding functions and remit of the Office as set out in our founding legislation. NIPSO's strategic objectives were last reviewed in January 2017 and are as follows:

- SO1.** To provide a high quality, impartial and independent investigation service for all complaints to my office.
- SO2.** To provide a high quality, independent investigation and adjudication service for complaints about alleged breaches of the Northern Ireland Local Government Code of Conduct.
- SO3.** [When empowered by the Assembly and provided appropriate resourcing] To improve complaints handling of all public service providers
- SO4.** To be an accountable, ethical public service organisation that seeks continuous improvement
- SO5.** To support learning from complaints and improvement in public service delivery.

Main Activities

All of the Office's activities are driven by the above Strategic Objectives. During the reporting year I investigated complaints made by individuals who claimed that public bodies in Northern Ireland had not acted properly or fairly towards them. Where I found in favour of the complainant I made recommendations to address the 'maladministration'¹ through appropriate remedy. I applied the learning gained, the evidence obtained, and the conclusions reached, to contribute to improvements in public services and public administration. In carrying out my functions as Ombudsman I was assisted by my Deputy, a team of directors, investigators and support staff.

From 1 April 2016 the listed authorities that I could investigate included all nine Northern Ireland government departments and their statutory agencies, Local Councils, the Education Authority, Health and Social Care bodies, registered Housing Associations, the Northern Ireland Housing Executive and a range of other specified bodies. These included, for the first time, the Northern Ireland Audit Office and the Northern Ireland

¹ The term maladministration is not defined in legislation but is generally taken to mean poor administration or the wrong application of rules. It also extends to the examination of actions and decisions taken in consequence of clinical judgement.

Assembly Commission. In the case of Health and Social Care, I also investigate complaints about general and independent health care providers.

From 1 April 2016 the functions and Office of Northern Ireland Judicial Appointments Ombudsman transferred to NIPSO. Further, from October 2016 I obtained jurisdiction to accept complaints about all colleges and universities. I cannot investigate complaints about academic judgment.

Since June 2014 the Ombudsman has had powers to investigate complaints about alleged breaches of the Local Government Code of Conduct ('the Code'). The 2016 Act² provides for the Ombudsman to exercise this function as the Northern Ireland Local Government Commissioner for Standards and provides explicit powers to hold an adjudication hearing in public. The first adjudication hearings have taken place during 2016-17 under new adjudication rules that the Office has developed.

The 2016 Act also extends the Office's jurisdiction in a number of respects, notably by providing that the Ombudsman has power to investigate professional judgement in social care; to consult and share information with other ombudsmen and regulators; and wider powers to share information and to publish reports in the public interest.

Issues and Risks

As stated above the NIPSO Strategic Plan 2016–2020 sets the framework within which NIPSO delivered its functions in 2016-17. As well as existing workload significant preparatory work was also undertaken for planned further expansions. These include, from April 2017, maladministration complaints against Boards of Governors of all publicly funded schools and, from April 2018, the authority to investigate systemic maladministration on the Ombudsman's own initiative. This ongoing and additional workload has occurred in a year when overall public sector expenditure remained under sustained downward pressure and when NIPSO was not granted any of the implementation funding for which supported bids had been made.

Following the establishment of NIPSO a detailed corporate risk register was developed early in 2016-17. This identifies the key financial, operational and reputational risks to achievement of each of the agreed NIPSO strategic objectives. It also details the measures in place, or planned, in order to best manage these risks.

During the year the Ombudsman and SMT regularly reviewed the identified risks, recording the controls currently in place to manage them and where appropriate formulating additional control measures for consideration, subject to available resources.

The final NIPSO risk register as at 31 March 2017 (available separately) details the position on the Ombudsman's overall corporate risks as at that date and has been reviewed by the NIPSO Audit and Risk Committee. The Internal Audit 'Annual Assurance Report 2016-17' also expressed the opinion that *'...during the 12-month period ending 31 March 2017, NIPSO's systems in relation to risk management, control and governance were, on balance, adequate and operated effectively thereby providing Satisfactory assurance in relation to the effective and efficient achievement of NIPSO's objectives.'*

² The Public Services Ombudsman Act (Northern Ireland) 2016.

During this first year of NIPSO establishment the most significant risks facing the Office were those related to resource management, due to the financial constraints prevailing during the reporting year; the establishment and embedding of new NIPSO governance arrangements; establishing a new relationship with the NI Assembly Audit Committee; and the need for engagement with new and existing bodies in jurisdiction and with the public to fully implement the 2016 Act. A particular challenge arose because of the lack of anticipated funding to undertake the new jurisdictions. Further, a number of older cases were targeted for closure. In addition, arising from the Supreme Court judgement in the case of JR55 in May 2016, a total of 56 related cases fell to be reviewed and considered in applying that judgement.

Further information on the identification and management of the Ombudsman's risks is contained in the Governance Statement.

Performance Summary 2016-17

During 2016-17, across all of NIPSO's jurisdictions 3,678 members of the public contacted the Ombudsman's Office – a 20% increase from the 3,057 contacts in the previous year.

Performance regarding maladministration complaints.

In addition to the 113 cases brought forward from the previous Ombudsman's offices a total of 834 maladministration complaints were received in 2016-17, as well as one in respect of my Northern Ireland Judicial Appointments Ombudsman (NIJAO) jurisdiction. At the end of the year there were 145 maladministration complaints ongoing.

During the reporting year the front-of-office Advice, Support Service and Initial Screening Team (ASSIST) continued to make a very significant impact in dealing with rising numbers of contacts (see further under the 'Performance Analysis' section which follows) and in helping to resolve as many cases as possible at the earliest possible stage. This is supported by the fact that the key Office targets regarding the time taken to determine whether we could investigate and whether we should investigate were both achieved well within target.

Following on from the 'should we investigate' decision, the performance on the time taken to complete substantive investigations fell short of target in the reporting year. This arose to a large extent from the focus that was placed in NIPSO's first year on resolving a considerable number of older, relatively intractable and complex legacy cases. A number of older cases remain to be completed in 2017-18.

Further information on the performance summarised above is available in the Performance Analysis section of this report.

Performance regarding complaints about alleged breaches of the Code

In 2016-17 the Office received 34 complaints that councillors had breached the Code. This represents a marginal (3%) increase on the 33 complaints received in 2015-16. As in previous years, the majority of complaints related to allegations that councillors had failed to meet their obligations as a councillor (19 instances), including the requirement

to act lawfully and the requirement not to bring the position of councillor or the council into disrepute. The second most common basis of complaint related to allegations that a councillor had failed to show respect and consideration for others (15 instances). There were however, for the first time, a significant number of complaints relating to: registration and disclosure of interests; lobbying; and planning matters (14 instances).

A total of six investigations were concluded in 2016-17. Two cases were closed at investigation stage, with a finding of no failure to comply with the Code. A further two cases investigated were resolved by implementation of the Commissioner's 'Alternative Action' policy, when the councillors complained of provided a suitable apology. Two cases investigated were referred to the Acting Commissioner for adjudication following a public Hearing. In both cases the Acting Commissioner found that the councillor concerned had failed to comply with the Code. The sanctions applied were disqualification for three years in the first case and suspension for three months in the second. Full details of the Acting Commissioner's decisions are available on the LGES section of the NIPSO website.

In addition to its work in assessing and investigating complaints, the Office's Local Government Ethical Standards (LGES) directorate maintained a programme of outreach activity with councils and local government representative bodies. The Directorate also published the Commissioner's Alternative Actions Policy in June 2016. The detailed Adjudication Procedures and Sanction Guidelines were published in September 2016.

A survey of Councillor's use of social media was undertaken and the results have provided information to support new guidance on the use of social media to be concluded in the next financial year.

Financial Performance

Of the three financial KPIs in place in 2016-17, the Office achieved two and partially achieved one.

The overall Net Resource Outturn for the reporting period was 10.9% less than estimated, against a target of 2%.

The reported financial position for the period under review was significantly affected by the dissolution of the Northern Ireland Assembly in January 2017. In the absence of a 2016-17 Spring Supplementary Estimate and associated Budget Bill the Office's financial performance has been compared to that approved within the 2016-17 Main Estimates.

Furthermore, initial uncertainty surrounding the 2017-18 budget impacted negatively on the Office's longer term (recurring) expenditure commitments such as recruitment which had been planned for 2016-17 onwards. The delay in the recruitment of investigation staff is also a factor which has impacted on the performance of the Office on investigations.

Performance Analysis

Upon NIPSO's establishment on 1 April 2016, 113 legacy maladministration complaints were brought forward from the previous Ombudsman offices. A number of these complaints were complex and long - running and they continued to absorb a considerable amount of NIPSO's investigative resources in the reporting year. In addition, as noted on page 4, there were 56 cases determined by the previous Ombudsman which required further review in light of the Supreme Court judgement in the case of JR 55.

During the 2016-17 year 3,678 members of the public contacted the Ombudsman's Office – a 20% increase from the 3,057 contacts in the previous year.

In addition to the 113 brought forward complaints a total of 834 maladministration complaints were received in 2016-17 as well as one in respect of my Northern Ireland Judicial Appointments Ombudsman (NIJAO) jurisdiction. At the end of 2016-17 there were 145 maladministration complaints ongoing.

Within my jurisdiction as Northern Ireland Local Government Commissioner for Standards there were 34 complaints regarding the conduct of councillors under the Local Government Code of Conduct (LGES). These are to be reported on separately.

The following table details the caseload for 2016-17. Note that this does not include NIJAO or LGES figures.

Caseload	2016-17
Complaints ongoing from previous year	113
Complaints Received in year	834
Total Complaints under consideration in year	947

A total of 14 settlements between the complainant and the body complained of were achieved in this reporting year.

The following table provides information on the number of complaints of maladministration received from 2011 to date:

Year	Maladministration Complaints Received	Year on Year % change	Cumulative % change from 2011-12
2011/2012	640	-	-
2012/2013	742	16%	16%
2013/2014	972	31%	52%
2014/2015	830	-15%	29%
2015/2016	742	-11%	16%
2016/2017	834	12%	30%

Note: In the above table the figures for the years 2011-12 to 2015-16 relate to the legacy organisation, the Assembly Ombudsman/Commissioner for Complaints (AOCC). Although the remit and bodies under NIPSO jurisdiction have changed, there remains sufficient commonality between the business of AOCC and of NIPSO to render this six-year comparison relevant.

How we measure performance

Delivering operational efficiency, efficiency and accountability continues to be a key priority of the Ombudsman, measured through key performance indicators. The performance indicators focus on the time taken to complete investigations. Complementary qualitative assessments are completed through established internal procedures. The Office's Key Performance Indicators (KPIs) are described below.

(COMPLAINTS HANDLING)

KPI 1 – measures how quickly we establish whether the complaint **can** be investigated by this Office. We aim to inform the complainant within **2 weeks** or less of their complaint being received. The target is **90%**.

KPI 2 – measures how quickly we complete our assessment of whether a complaint **should** be investigated by this office or is suitable for settlement. Assessment is a detailed process which involves considering the complaint and the supporting evidence from both the complainant and the body complained of. This represents case-building in the event a case proceeds to investigation. We aim to complete the assessment process and inform the complainant of the decision within **10 weeks** or less of their complaint being received. The target is **70%**.

KPI 3 – measures how quickly we complete the **investigation** of a complaint and issue a draft report to the body involved. We aim to complete this within **50 weeks** or less of the decision being made to investigate. The target is **70%**.

(LOCAL GOVERNMENT ETHICAL STANDARDS)

KPI 4 – we will notify the complainant and the complained-against Councillor(s) within 4 weeks of receipt of a valid complaint of the decision whether to investigate. The target is **85%**.

KPI 5 – we will complete an investigation within 48 weeks of the date of the decision informing the complainant and the complained-against Councillor(s) that the complaint would be investigated. The target is **85%**.

(FINANCE/CORPORATE SERVICES)

KPI 6 – we will not exceed the total Net Total Resource expenditure for the year authorised by the Northern Ireland Assembly as detailed in the 2016-17 Spring Supplementary Estimate, limiting any underspend to 2%.

KPI 7 – in supporting the work of the Office the total cash utilised within the year will not exceed the Net Cash Requirement limit authorised by the Northern Ireland Assembly as detailed in the 2016-17 Spring Supplementary Estimate

KPI 8 – we will pay 98% of correctly presented supplier invoices within 10 days of receipt.

Performance results

NIPSO met all of the five investigative targets set for 2016-17. Of the legacy cases one of the targets was met whilst the other two were not met. Two financial targets were met with the other being partially met.

KPI	Target	Result for reporting period	Target Met/Partially met/Not met
1	90% (NIPSO)	96%	Met
1	90% (Legacy)	97%	Met
2	70%(NIPSO)	84%	Met
2	70%(Legacy)	65%	Not met
3	70%(NIPSO)	100%	Met
3	70%(Legacy)	46%	Not met
4	85%	93%	Met
5	85%	88%	Met
6	Net Total Resource (NTR) authorised not to be exceeded and underspend limited to 2%	Target partially met. The NTR authorised was not exceeded, however underspend was 10.9%.	Partially met
7	Net Cash Requirement (NCR) authorised not to be exceeded	Target met	Met
8	98% of invoices	99% of invoices	Met

Analysis of performance results

As the above table shows, achievement against the KPIs in 2016-17 was broadly positive, particularly regarding the new cases arising under the NIPSO jurisdiction since April 2016.

KPI 1 was met in 96% of NIPSO cases and 97% of legacy cases, both well ahead of the 90% target. The average number of days taken to reach the 'can we investigate' decision was 8.

The reported percentage performance for KPI 2 (the 'should we investigate' decision) was 84% for NIPSO cases, again well ahead of the 70% target. The average number of days taken was 62. In relation to legacy cases the office met KPI 2 in 65% of cases, falling just short of target.

Following on from the 'should we investigate' decision, the KPI 3 performance target was met in 100% of NIPSO cases, albeit this was a relatively small number of cases.

Legacy case performance fell significantly short of target. It was met in 46% of cases against a target of 70% and the average number of days taken was 498. This is reflective of the continuing deliberate focus that was placed on resolving a considerable number of older, more complex legacy cases.

The Ombudsman will continue to keep under review the key performance measures as the new NIPSO jurisdictions continue to expand with the extended remit for social care, universities and further education colleges as well as judicial appointments; and with schools coming under jurisdiction from April 2017.

In respect of Local Government Ethical Standards (LGES), the 2016-17 complaints caseload position is summarised in the table below:

Caseload	2016-17
Complaints ongoing from previous year	9
Written Complaints Received in year	34
Total complaints under investigation in year	43
Number closed at Initial Assessment Stage 'can we investigate?'	2
Number closed at Assessment Stage 'should we investigate?'	15
Number of Complaints closed by Alternative Action	2
Number of Complaints Withdrawn	0
Number determined at Investigation Stage	4
Number of Complaints Ongoing at year end	20

KPI 4 (the decision whether to investigate) was reached within the 4 week target in 28 out of the 30 cases that were considered in 2016-17 – representing a 93% achievement rate against a target of 85%.

For KPI 5 (completion of the investigation within 48 weeks of the decision informing the complainant and the complained-against Councillor(s) that the complaint would be investigated), 7 out of 8 (88%) of the cases which reached that stage achieved the target in 2016-17.

Financial Target Performance

Two of the three financial targets set by NIPSO in 2016-17 were met, with the remaining one being partially met.

The authorised Net Total Resource and Net Cash Requirement and Capital expenditure levels were not exceeded within the reporting period. However the target level of underspend was exceeded.

Performance against the 2016-17 Main Estimate is summarised in the following Table:

	Estimate	Outturn	Saving/(Excess)	Percentage saving/(excess)
	£000	£000	£000	%
Net Resource Outturn	2,229	1,986	243	10.9%
Net Operating Cost	2,384	2,115	269	11.3%
Net Cash Requirement	2,155	2,095	60	2.8%

The outturn performance referred to in KPI 6 and KPI 7 on page 8 is compared with the 2016-17 Main Estimate approved by the Northern Ireland Assembly. The Assembly, being dissolved in January, did not approve a 2016-17 Spring Supplementary Estimate or associated Budget Bill. Had the 2016-17 Spring Supplementary Estimates and associated Budget Bill been approved by the Assembly, to reflect the changes to the NIPSO budget that had previously been agreed by the Executive and changes that could reasonably have been expected to have been agreed in the January Monitoring Round the performance would have been as detailed below:

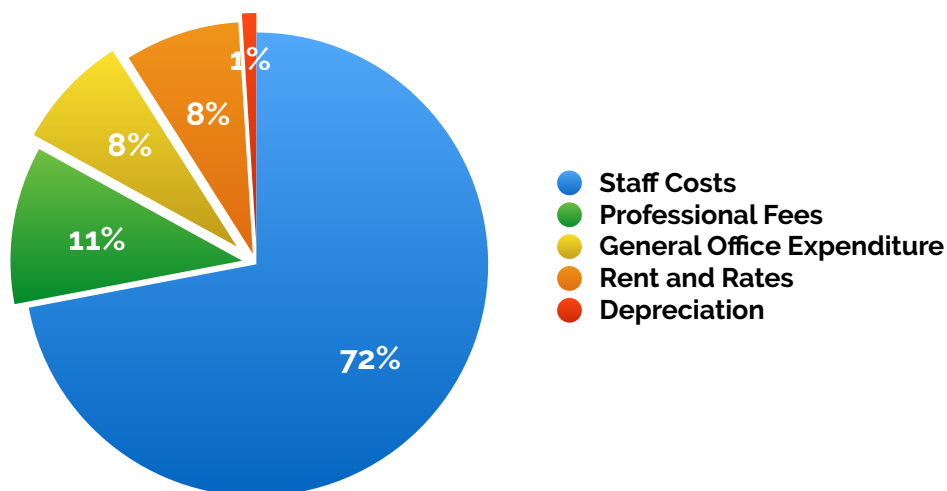
Performance against the proposed 2016-17 Spring Supplementary Estimate is summarised in the following Table:

	Estimate	Outturn	Saving/(Excess)	Percentage saving/(excess)
	£000	£000	£000	%
Net Resource Outturn	2,049	1,986	63	3%
Net Operating Cost	2,145	2,115	30	1.4%
Net Cash Requirement	2,163	2,095	68	3.1%

The main reasons for the variance between Estimates and Outturn are:

- a reduction in salary expenditure against that forecast due to delays in the progression of planned recruitment exercises, owing to 2017-18 Budget uncertainty.
- a reduction in recruitment costs linked to the planned recruitment exercises noted above.

Illustrated below is the breakdown of resource expenditure for 2016-17.

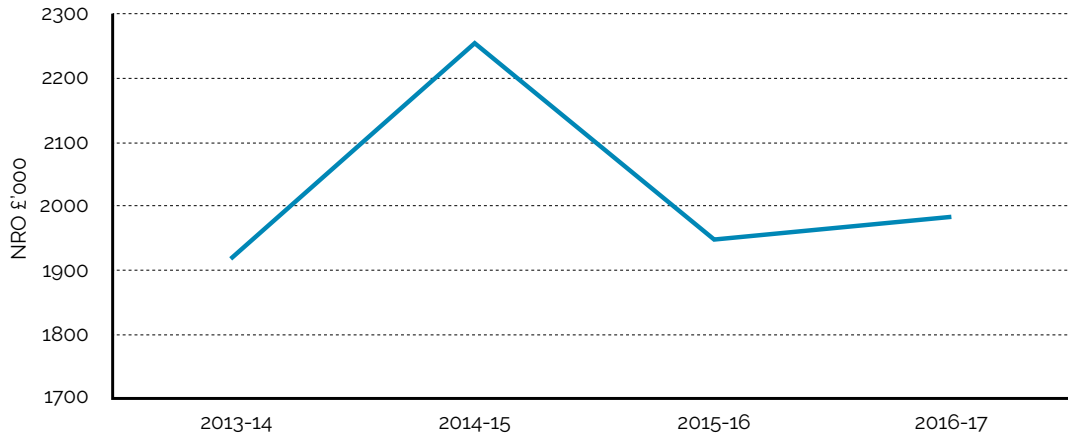


Note: Above expenditure percentages based on Net Resource Requirement less notional costs, Consolidated Fund Standing Services and non-service expenditure.

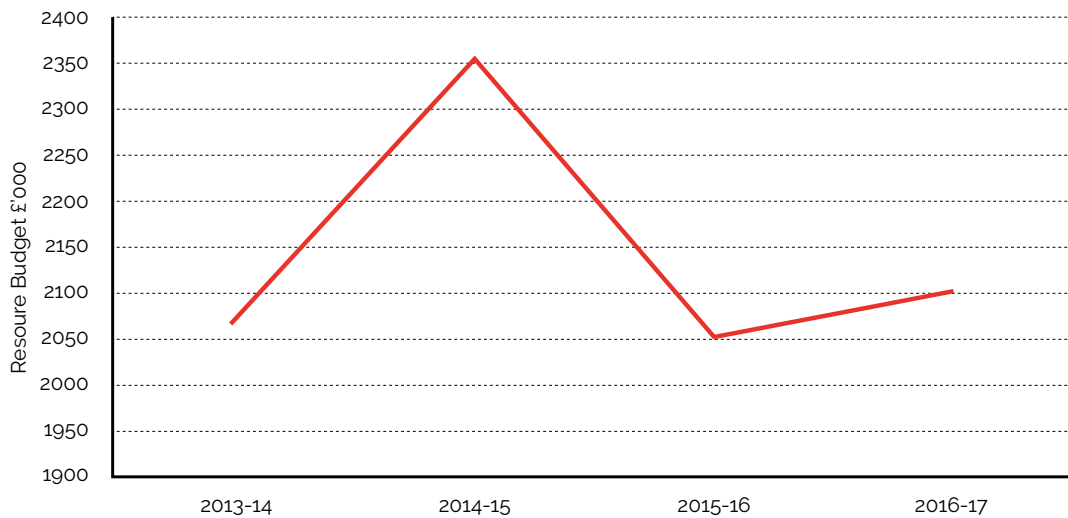
Long Term Expenditure Trends

The Office's outturn in Estimate and Budget terms for the period 2013-14 to 2016-17 is set out below.

Estimates Net Resource Outturn



Resource Budget



The Resource Budget differs from the Net Resource Requirement as it includes the Consolidated Fund Standing Service but excludes notional charges.

Marie Anderson

Marie Anderson
Accounting Officer

14 June 2017

Accountability Report

This Accountability Report meets the Ombudsman's key accountability requirements to the Assembly. It is analogous to the requirements in a Directors Report, as set out in chapter 5 of Part 15 of the Companies Act and Schedule 7 of SI 2008 No. 410, and in the Remuneration Report, as set out in Chapter 6 of the Companies Act 2016 and SI 2013 No.1981; and is adapted for a public sector context. This Accountability Report is signed and dated by the Ombudsman as her capacity as NIPSO Accounting Officer. The report comprises three sections:

- Corporate Governance Report;
- Remuneration and Staff Report (page 26); and
- Assembly Accountability and Audit Report (page 35).

Corporate Governance Report

Ombudsman's Report

A previously noted, the Public Services Ombudsman Act (Northern Ireland) 2016 ('the 2016 Act') came into effect on 1 April 2016. The 2016 Act impacted on the powers, remit and functions previously exercised by the Assembly Ombudsman and Commissioner for Complaints (AOCC) which ceased to exist on 31 March 2016. The 2016 Act made provision for all of the continuing functions of the AOCC to transfer to NIPSO on 1 April 2016 and for the outstanding cases, assets, liabilities and staff of the AOCC to also transfer on that date.

This Corporate Governance Report relates to NIPSO in respect of the reporting year to 31 March 2017. In accordance with the 2016 Act, in addition to my three Offices, I also fulfil the role of NIPSO Accounting Officer.

I am an Officer of the Northern Ireland Legislative Assembly, appointed to conduct the investigation of complaints of maladministration made about central government departments, executive agencies and a range of other public service providers. As Ombudsman I am wholly independent of Government and the bodies within my jurisdiction. There are no other entities within the accounting boundary.

As at 31 March 2017 the Office comprised the Ombudsman and thirty three staff based in Belfast; a Deputy Ombudsman; four Directors of Investigations; a Director of Finance and Corporate Services; twenty one Investigative staff and six administrative support staff.

Corporation Sole

During the reporting year the NIPSO governance framework was set within the context of the Ombudsman's role as the holder of three statutory offices; Northern Ireland Public Services Ombudsman, Northern Ireland Judicial Appointments Ombudsman and Northern Ireland Local Government Commissioner for Standards, The Ombudsman had a personal jurisdiction in respect of the functions of her office and, as a corporation sole, she alone was responsible for the performance of those functions. A corporation sole is a legal entity consisting of a single incorporated office occupied by one individual enabling legal continuity with succeeding office holders having the same powers as their predecessors. The 2016 Act requires the Ombudsman to annually lay a general report on the exercise of her functions before the Northern Ireland Assembly. Further details are set out in the Governance Statement.

Management

The 2016 Act provides for the appointment and tenure of the office of the Ombudsman.

The remainder of the Senior Management Team are employees of NIPSO.

Senior Management Team

The Senior Management Team (SMT) as at 31 March 2017 comprised the Ombudsman, her Deputy and the Directors. Chaired by the Ombudsman, the role of the group was to set the strategic direction of the Office and support the Ombudsman in the discharge of her statutory duties. The SMT Operating Framework is available on request from the Office.

Members of the Senior Management Team

The SMT members as at 31 March 2017 were:

The Ombudsman	Mrs Marie Anderson
Deputy Ombudsman	Mr Paul McFadden
Directors	Mrs Michaela McAleer, Mr John McGinnity, Mrs Claire McIlhatton, Mr Sean Martin and Ms Jacqueline O'Brien.

Significant Interests

A Register of Interests is maintained by the Office, a copy of which is available to the public on request. No significant interests were noted within the financial period under review.

Personal data related incidents

The Office is required to report on personal data related incidents. Within its Governance framework, the Office has an explicit control system to meet its responsibilities under the Data Protection Act (DPA) 1998, the Freedom of Information Act (FOIA) 2000 and the Environmental Information Regulations (EIR) 2004. The control system has been established to ensure the appropriate handling of personal data and information used for operational and reporting purposes through the development of appropriate strategy and policy.

There were no incidents of data loss reported in the Office in 2016-17.

Pensions applicable

As at 31 March 2017 members of SMT are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS) (NI). This is a defined benefit scheme which is unfunded. The Office recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from the staff services by payment to the Principal Civil Service Scheme (PCSPS) (NI) of an amount calculated on an accruing basis. Liability for payment of future benefits is a charge on the Principal Civil Service Pension Scheme (PCSPS) (NI). Further information is contained within the remuneration report, which forms a separate part of this document.

Auditor's Remuneration

The NIAO did not complete any non-audit work for Office within the financial period under review. A notional charge of £12,000 has been recorded for the 2016-17 audit. So far as the Accounting Officer is aware, there is no information of which the Office's auditors are unaware, and the Accounting Officer has taken all the steps that she ought to have taken to make herself aware of any relevant audit information and to establish that the Office's auditors are aware of that information.

Acceptance of our Recommendations

NIPSO seeks to ensure compliance with its recommendations through sharing draft reports and in dialogue with the bodies in remit. In all but two cases in 2016-17 NIPSO's recommendations were accepted by bodies in jurisdiction.

In 2011 a general practitioner refused to meet a recommendation of the then Northern Ireland Commissioner for Complaints ('the Commissioner') and subsequently challenged the former Commissioner's powers to recommend financial redress and his right to report such matters to the Assembly. The judicial review was successfully defended in the High Court and costs awarded but that judgement was overturned in January 2014 by a majority decision in the Court of Appeal. There was a dissenting judgement and the Commissioner appealed to the Supreme Court. The appeal was heard in the UK Supreme Court on 8 March 2016 and judgement was given on 11 May 2016; the appeal was dismissed. This outcome had implications for legacy complaint cases, specifically as regards the standing of a number of recommendations involving financial remedy. As at 31 March 2017 all but one of these cases have been reviewed. I concluded that under the 2016 Act I was unable to recommend that payments be made, but this restriction did not prevent the relevant bodies remedying the injustice identified by the former Ombudsman.

Complaints and Reviews

Within the Office there are two separate complaints processes. The 'service' complaints procedure deals with complaints from any member of the public about the conduct of NIPSO staff, including delay or failure to meet the service standards of the Office. In 2016-17 there were 7 service complaints. Of the 7 service complaints 4 were not upheld and 3 are ongoing at 31 March 2017.

There is also a separate internal review process for complainants who are unhappy with a decision which has been made in relation to a complaint of maladministration.

In total the Office received 42 requests for a review of a decision. Of these, 5 requests were rejected on legislative grounds with the remaining balance of 37 reviewed.

A complainant may ask for a review of the Ombudsman's decision not to accept their complaint or issue of complaint for investigation. This must be requested in writing within 20 working days of the date the complainant receives the decision that their complaint has not been accepted for investigation. A complainant cannot use this procedure if the Ombudsman has decided not to accept their complaint for investigation on jurisdictional grounds. However on request a review of the decision will be completed to ensure that legislative tests have been correctly applied.

Of the 37 requests for review, 5 were upheld and reopened; 18 were not upheld and 5 cases remain under consideration as at 31 March 2017.

The grounds for a review are as follows:

- If the complainant considers that the decision was based on important evidence which contains facts that were not accurate, and can show this using readily available information; and
- The complainant feels they have new and relevant information that was not previously available and which affects the decision. (In this case they are required to provide an explanation of where and when they obtained the information and why it was not made available to the Ombudsman prior to the conclusion of his investigation).

In relation to this stage of the review process, there were a total of 9 requests for a review of the Ombudsman's decision (i.e. the balance of the total of 37 referred to above). Of these requests, in 6 cases it was decided that the decision did not require review. Only 3 cases remain under consideration at 31 March 2017.

Where a complainant remains dissatisfied with a review, they may seek a judicial review of the Ombudsman's decision. In the year 2016-17 there were no applications for judicial review received.

Whistle Blowing

There were no whistle blowing incidents recorded with the reporting period. The whistle blowing policy is due for review in 2017-18.

Data Protection and Freedom of Information Obligations

There has been an increase in recent years in requests for access to information under the DPA, the FOIA and the EIR. As some of the requests involve 'planning' complaints, which relate to 'environmental information', these fall under the EIR. All Ombudsman investigations are conducted in private and there is a statutory bar on disclosure of 'information obtained' for the purposes of an investigation and a report in the legislation covering the Office. In the past this bar on disclosure has been challenged by individuals who have been unsuccessful in their application to Information Tribunals. These cases have been useful in clarifying the extent of the application of the statutory bar on disclosure of information. During the reporting year a number of information related policies were reviewed.

Given the existence of the statutory bar in the Office's legislation and the complex legal obligations that exist under DPA, FOIA and EIR, the Office continues to adhere to the Memorandum of Understanding (MOU) that was concluded between the Ombudsman and Information Commissioner in 2011. This MOU is currently under review and will be concluded with the Information Commissioner when the new General Data Protection Regulation is in force in May 2018.

Statement of Accounting Officer's Responsibilities

1. Under the Government Resources and Accounts Act (NI) 2001, the Department of Finance has directed NIPSO to prepare, for each financial year, resource accounts detailing the resources acquired, held, or disposed of during the year and the use of resources by NIPSO during the year. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of NIPSO and of its net resource outturn, application of resources, changes in taxpayers' equity and cash flows for the financial year.
2. In preparing the accounts the Accounting Officer is required to comply with the Government Financial Reporting Manual (FReM), and in particular to :
 - observe the Accounts Direction issued by the Department of Finance, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
 - make judgements and estimates on a reasonable basis;
 - state whether applicable accounting standards, as set out in the FReM have been followed, and disclose and explain any material departure in the accounts; and
 - prepare the accounts on the going-concern basis.
3. The Department of Finance has appointed the Ombudsman as Accounting Officer of NIPSO.
4. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding NIPSO's assets, are set out in the Accounting Officers' Memorandum, published in *Managing Public Money Northern Ireland*.

Governance Statement

Introduction

This governance statement covers the period 1 April 2016 to 31 March 2017 and describes NIPSO's internal control structure and resource management processes. I am a Corporation Sole holding Office under a Royal Warrant and I discharge my functions under the Public Services Ombudsman Act (Northern Ireland) 2016 (the 2016 Act). My role in relation to complaints about public services is to impartially and independently investigate complaints of maladministration made about Government Departments, local Councils, health and social care and other public service providers. I am also responsible for the investigation of complaints of maladministration about the judicial appointments process. I report to the Northern Ireland Assembly on the performance of my office by means of a statutory Annual Report as required under the provisions of the legislation that governs my remit. The application and commitment of public money allocated to support the work of my Office is reported through the Office's Annual Report and Accounts.

My remit also extends to having responsibility for the investigation and adjudication of complaints of alleged breaches of the Northern Ireland Local Government Code of Conduct ('the Code') as Northern Ireland Commissioner for Standards.

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of Office policies, aims and objectives, whilst safeguarding the public funds and the Office's assets for which I am personally responsible, in accordance with the responsibilities assigned to me as Accounting Officer and described in Managing Public Money Northern Ireland.

Governance Framework and Structure

The governance structure of my Office reflects my unique position as the statutory holder of three Offices - Northern Ireland Public Services Ombudsman, Northern Ireland Judicial Appointments Ombudsman and Northern Ireland Local Government Commissioner for Standards. This necessitates a balance between appropriate controls and oversight, whilst preserving the independence of my three Offices.

As Ombudsman I am solely responsible and accountable for the conduct and administration of all the work carried out by my staff and for the decisions made in relation to each complaint investigated. My decisions and those made on my behalf, through delegated authority in relation to maladministration, by my staff, can be judicially reviewed by means of application to the High Court. In respect of complaints that a Councillor has breached the Code I can decide the sanction in any case where I find a breach. The sanction can be censure, suspension or disqualification. However, the Councillor may seek leave to appeal to the High Court from a decision or sanction or my decision may be subject to judicial review proceedings.

As a statutory office holder I seek to comply with the spirit of the '*Corporate Governance in Central Government Departments: Code of Good Practice NI 2013*' ('the 2013 Code'). I accept the 2013 Code as constituting best practice and seek to uphold the spirit of the same. However my specific role as Corporation Sole means that I cannot directly apply Code arrangements to my Office. In particular there is no provision in the 2016 Act for the establishment of a board. As such the Office does

not have a 'board' in the particular sense referred to within the 2013 Code. However, in making a proportionate and appropriate response to the guidance, I have established a Senior Management Team (SMT) which reflects the spirit of best practice which is contained in the guidance and practical application of the 2013 Code.

I have in place a governance framework document that sets out, for staff and all stakeholders: the basis on which my Office has been established; the manner in which its governance is structured and managed; and my accountability for all three statutory functions.

I am fully satisfied that the four main areas of responsibility of a Board are proactively managed through an established governance framework, these being:

- Providing accountability;
- Strategy Formulation;
- Monitoring and Supervising; and
- Policy making.

Overall I am content that the Office complies with the spirit of the 2013 Code on an appropriate and proportionate basis, so far as it is compatible with my status as a Corporation Sole.

Senior Management Team (SMT)

The SMT meets regularly to consider my plans, targets and the strategic direction of my Office using key performance and risk indicators. The SMT Operating Framework and the minutes of its meetings are available on request from the Office. The SMT members in 2016-17 are listed on page 13.

A register of interests is maintained to ensure openness and transparency and that potential conflicts of interest can be identified and addressed. Where potential conflicts exist they are recorded in the SMT and Audit and Risk Committee minutes, together with any appropriate action taken to address them. No potential conflicts of interest were noted by the SMT in the period 2016-17.

Review of the Work and Effectiveness of the SMT

The SMT met ten times during the year. Of the ten meetings two were convened for special purposes.

As part of the annual assessment of the SMT's processes and practices, the documentation submitted in support of the SMT's business programme has been reviewed and judged fit for purpose. The overall assessment of the performance of the SMT has been deemed as effective with no substantial change or improvement considered necessary as a consequence of the assessment.

Attendance at SMT meetings held during 2016-17

Present	19/04/16	07/06/16 Special	09/06/16	27/07/16 Special	11/08/16	08/09/16	12/10/16	19/01/17	16/02/17	16/03/17
Marie Anderson	√	√	√	√	√	√	√	√	√	√
Paul McFadden				√	√	√	√	√	√	√
Michaela McAleer	√							√	√	√
Claire McIlhatton	√	√		√	√		√	√		√
Sean Martin	√	√	√	√	√	√	√		√	√
John McGinnity	√	√	√	√	√	√	√	√	√	√
Jacqueline O'Brien	√	√	√	√	√	√	√	√	√	√
Patrick McAuley*		√								
Anne Scott*	√	√	√							
Dawn Roberts*	√			√		√	√	√	√	√

* Non Members

The business programme of the SMT for 2016-17 included:

- review, advice and assurance on the Office's strategy and business plan;
- review and evaluation of financial and activity performance against KPI's;
- review of key policy, governance and accountability areas;
- review of the progress on NIPSO implementation;
- review of annual report from the Chair of the Audit and Risk Committee on its work and effectiveness;
- review, advice and assurance on embedding Human Rights in the Office's investigative process;
- review of the independent internal auditors reports, which provide an opinion on the adequacy and effectiveness of the Office's system of internal control together with recommendations for any identified improvements;
- completion of an annual assessment of the SMT process and practices against the Code;
- review and management of identified risks;
- development and delivery of a proactive Communications Strategy as part of NIPSO implementation; and
- Organisational Development and Human Resources policies and implementation project.

Audit and Risk Committee

The Audit and Risk Committee ('the Committee') is appointed to support me as Accounting Officer through its monitoring of the corporate governance, risk

management and control systems in the Office. During 2016-17, to enhance my governance arrangements, I conducted an external recruitment exercise to appoint an Independent Chair and two Independent non executive members to the Committee who replaced the existing Chair and two executive members.

The Committee fulfils its role by offering objective advice on issues concerning the risk, control and governance of the Office and associated assurances. The Committee reports through the Independent Chair directly to me and any matters identified are actioned and dealt with by SMT. The Terms of Reference of the Committee are available on request. The Committee also conducts, on a regular basis, a review informed by the recommendations that emerge from the annual Self-Assessment process which is based on a checklist published by the Financial Management and Governance Practice Unit of the National Audit Office. This process also includes a review of the Terms of Reference of the Committee.

Review of the Work and Effectiveness of the Audit Committee

The Committee met four times during 2016-17.

Attendance at Committee meetings held during 2016-17:

Present	16/04/16	18/08/16	03/11/16	17/01/2017
Nick Bennett (Interim Chair and Independent member until July 2016)	√			
Claire McIlhatton (Executive member until July 2016)	√			
Sean Martin (Executive member until July 2016)	√			
David Best (Chair From July 2016)		√	√	√
John Paul Irvine (Independent Non-Executive Member from July 2016)		√	√	√
Ursula O'Hare (Independent Non-Executive Member from July 2016)		√	√	√
Marie Anderson*	√	√	√	√
Paul McFadden*		√	√	√
Anne Scott *	√	√	√	√
John McGinnity*	√	√		
Internal Audit *	√	√	√	√
Northern Ireland Audit Office*		√	√	√

* Non Members

Mr Bennett's appointment as Interim Chairperson of the Committee ended in July 2016 with Mr David Best being appointed as Independent Chairperson from July 2016. Mrs McIlhatton and Mr Martin ended their term as Executive Members in July 2016 and the decision was taken to replace the Executive Members with Independent Non Executive Members. I appointed two Independent non executive Members to the Committee in July 2016, Ms O'Hare and Mr Irvine. All appointments were made through an external recruitment exercise.

Throughout the year the Committee continued to provide effective scrutiny and support to the Office. At each meeting the Committee considered a number of standing items including:

- review of SMT Minutes;
- review of Financial Management Report;
- review of Risk Register;
- review of activity performance; and
- review of internal and external audit reports and strategies.

In addition to providing me with assurance over the preparation and audit of the Office's Annual Report and Accounts for 2016-17, the Committee considered the findings contained in two substantive audit reports prepared by the Director of Internal Audit in respect of a 2016-17 audit programme agreed in advance by the Committee. Of the two audits one was an advisory-based audit and the other was an assurance-based audit. The advisory-based audit was a Business Readiness Assessment, with the assurance-based audit being a Review of Human Resource Management, Performance Management and skills audit.

In terms of assurance, the Head of Internal Audit has issued an independent opinion on the adequacy and effectiveness of the Office's system of internal control. Based upon the work undertaken during the year, Internal Audit has provided a satisfactory level of assurance in relation to risk management, internal control and governance.

The Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of Office policies, aims and objectives, to evaluate the likelihood of those risks being realised and their impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in this Office for the year ended 31 March 2017; and extends to the date of approval of the Annual Report and Accounts, and accords with Department of Finance guidance.

Capacity to Handle Risk

As Accounting Officer, I have well established corporate planning and management arrangements to address strategic and operational risk within the organisation.

I have a personal statutory authority to undertake investigations of maladministration in my respective roles of Northern Ireland Public Services Ombudsman, Northern Ireland Judicial Appointments Ombudsman and Northern Ireland Local Government Commissioner for Standards. I therefore have the ultimate responsibility for risk management and for making all decisions, whilst considering the Office's risk appetite and exposure. I am empowered under the legislation to delegate authority to members of my staff as is appropriate pursuant to my legislative authority.

The SMT support me in my role by proactively assessing strategic and operational risks which have the potential to adversely affect the performance of the Office against its strategic and business plan objectives and which require to be proactively managed.

The Office has a Policy Framework within which each risk is proactively managed. This includes:

- Embedding risk management throughout the Office to ensure all forms and types of risk are identified.
- Assigning responsibility for strategic and operational risk to senior staff.
- Assigning particular responsibility for each risk to a Risk Owner.
- Testing and confirming risk management arrangements through scheduled reviews of the Corporate Risk Register by both the SMT and Audit and Risk Committee (ARC).
- Involving Internal Audit and the ARC in the regular review of governance practice and risk management arrangements within the Office.

The Office continues to identify and review training needs through the established performance appraisal process and Personal Development Plans (PDPs) and ensures members of staff have adequate training and awareness of governance and risk management as appropriate.

The Office also regularly examines its compliance with Department of Finance guidance, when issued, particularly in relation to ensuring that providers of Internal Audit services are appropriately qualified.

The Risk and Control Framework

The Office maintains a Policy Framework for Risk Management, which encompasses both the Risk Policy Statement and Corporate Risk Register. I manage risk in a structured manner through the identification, monitoring, management and review of risks. The Risk Register is a standing item on the agenda of the SMT and the Committee, reflecting the priority risk management is afforded within the Office. With the establishment on 1 April 2016 of my Office a new risk register was developed during 2016-17. This captures systematically the risks to achievement of each of the agreed

NIPSO strategic objectives. It also details the measures in place, or planned, in order to best manage these risks within available resources.

During this first year of NIPSO establishment the most significant risks facing the Office were those related to resource management, due to the financial constraints prevailing during the reporting year; the establishment and embedding of new NIPSO governance arrangements; establishing a new relationship with the NI Assembly Audit Committee; and the need for engagement with new and existing bodies in jurisdiction and with the public to fully implement the 2016 Act. The full risk register is available on request.

In addition to the established Policy and Framework for Risk Management, the Office has developed a robust system of internal control. These controls include maintaining appropriate methodologies, principles and policies for both the work of the Office and staff conduct. All office manuals and practice notes provide detail on a wide range of issues, such as operational and financial procedures and delegated authorities. A new Code of Conduct setting out the standards expected of my staff was developed. Also, an anti-fraud policy and response plan, and a whistle blowing policy to enable staff to report concerns over any aspect of the Office's business were developed. All staff must adhere to and comply with these policies and procedures.

Additional procedures developed to enhance this system of internal control(s) include:

- The SMT, which I chair, ordinarily comprises the Deputy Ombudsman and four Directors of Investigations with the Director of Finance and Corporate Services. SMT meets regularly to consider, plan and review the performance and strategic direction of the Office.
- An Annual Report is prepared by the Chairman of the Audit and Risk Committee assessing the work and effectiveness of the Committee.
- Strategic and business planning processes evaluate past performance against Business Plan targets and sets forward plans and targets.
- Regular reviews by the independent internal auditors on compliance with standards defined in the Public Sector Internal Audit Standards, which provide an opinion on the adequacy and effectiveness of the Office's system of internal control, together with recommendations for any identified improvements.
- Annual review by the Audit and Risk Committee of Internal Audit plans, including risk assessment and regular meetings to receive and review reports from the Internal and External Auditors.
- Established key performance and risk indicators.
- Staff Appraisal linked to individual KPIs and training needs.
- Completion of Stewardship Statements by SMT.

Information Assurance

The management of information is an area of risk which I continue to carefully review. Information Management strategies and policies are embedded in the Governance Framework of the Office and are robustly assessed, monitored and reviewed to ensure that information used for investigations and for reporting purposes is protected and appropriately categorised in accordance with legal requirements such as the DPA, FOIA and EIR. These Information Acts, together with the relevant Statutory Codes of Practice, are the relevant legal framework. Any member of staff who breaches the established policy may be subject to disciplinary action where that is appropriate. In

addition, a breach of confidentiality by a contractor may result in termination of the contract.

2017-18 Budget position

The Northern Ireland Assembly was dissolved as from 26 January 2017 for an election which took place on 2 March, on which date Ministers also ceased to hold office. An Executive was not formed following the election within the period specified in the legislation. As a consequence, a Budget Act is not yet in place for 2017-18. In the absence of a budget for 2017-18 determined by an Executive, Section 59 of the Northern Ireland Act 1998 and Section 7 of the Government Resources and Accounts Act (Northern Ireland) 2001 provide for the Permanent Secretary of the Department of Finance to issue cash to departments from the NI Consolidated Fund. These powers are an interim measure designed to ensure that services can be maintained until such times as a budget is agreed and a Budget Act passed.

Review of Effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control.

My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the SMT. The SMT has responsibility within the Office for the development and maintenance of the internal control framework, and is also responsible for responding to comments made by the external auditors in their 'Report to those charged with Governance' and other reports. I have been advised by the SMT, both individually and collectively, on the implications of the result of my review of the effectiveness of the system of internal control. The Audit and Risk Committee (ARC) offers advice and comments on the audits carried out by the Northern Ireland Audit Office and by independent Internal Auditors. I am committed to addressing any weaknesses, and to introducing any enhancements or improvements identified through these processes, in order to ensure continuous improvement in delivery of the strategic and business plan objectives of the Office.

Having given detailed consideration to the recommendations made by Internal Audit, and reviewing them against criteria described in Managing Public Money Northern Ireland, I have formed the view that no significant internal control weakness has been identified for the period 2016-17. All the recommendations made were to enhance the established system in order to support the achievement of best practice. Responsibility for the actions required to implement each recommendation that has been made has been assigned to an individual senior member of the Office staff, along with the expected target date for their implementation. This action plan is reviewed by the SMT and reported to the Audit and Risk Committee.

I, as Accounting Officer, am satisfied that:

- Strategies and policies to achieve the operational objectives of the Office are developed, implemented and reviewed;
- Appropriate strategies and policies are implemented in all aspects of the Office's operations;
- Good quality services are delivered efficiently and effectively;

- Performance is regularly and rigorously monitored and effective measures are put in place to address any poor performance identified;
- Legislation, regulations and relevant Codes of Practice are complied with;
- Information used by the Office is secure, relevant, accurate, up-to-date, timely and reliable;
- Financial statements and other information published by the Office are accurate and reliable;
- Financial resources are managed efficiently and effectively and are safeguarded;
- Human and other resources are appropriately managed and safeguarded; and
- All the Northern Ireland Audit Office and Internal Audit recommendations have or are being addressed by my Office.

With regard to the management and safeguarding of financial resources, it is important to put the financial performance as noted on pages 9-10 into context. If financial performance had been expressed, taking account of the normal in year adjustments to budgets and estimates, the result would have been 3% underspend for Net Total Resources and 1.4% underspend for Net operating cost. I am therefore satisfied that the financial resources were managed efficiently and effectively during the reporting period.

Significant Internal Control Weakness

I am able to report that there were no significant weaknesses in the Office's system of internal controls in 2016-17 that affected the achievement of the Office's key policies, aim, and objectives.

Personal Data Loss

There were no incidents formally reported to the information commissioner's office during 2016-17.

Remuneration and Staff Report

Remuneration Report

Remuneration Policy

Under the provisions of the Public Services Ombudsman Act (Northern Ireland) 2016, the office of the Northern Ireland Public Service Ombudsman is a Crown appointment made on the nomination of the Northern Ireland Assembly. As the Northern Ireland Public Service Ombudsman, I am appointed on a seven year term, unless removed by a resolution of the Northern Ireland Assembly supported by at least two thirds of the total number of seats in the Assembly. The Public Services Ombudsman Act (Northern Ireland) 2016 provides for the remuneration, associated pension and national insurance contributions to be charged on and issued out of the Consolidated Fund for Northern Ireland, rather than NIPSO's Estimate. The remuneration, associated pension and national insurance contributions are disclosed in Note 3 to the Accounts on page 50. The current Northern Ireland Public Services Ombudsman is Mrs Marie Anderson, who was appointed on 1 April 2016.

Service Contracts

Senior Management Team

The Public Services Ombudsman Act (Northern Ireland) 2016 provides that I as Ombudsman may appoint staff and that these staff be appointed at such remuneration and on such other terms and conditions as I shall determine, subject to my having regard to the desirability of keeping the terms and conditions of employment, salary and pensions broadly in line with those applying to persons employed in the civil service of Northern Ireland.

All appointments to the senior management team are made by the Northern Ireland Public Service Ombudsman on the basis of fair and open competition.

Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended. An early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Ms O'Brien was appointed on a three year secondment commencing 1 October 2014.

Salary and Pension entitlements

The following sections provide details of the remuneration and pension interests of myself as Ombudsman and the senior management of the Office.

Remuneration of the Ombudsman (audited information)

Ombudsman	2016-2017					2015-2016				
	Salary £'000	Bonus Payments £'000	Benefits in kind (to nearest £100)	*Pension Benefits (to nearest £1000)	Total (£'000)	Salary £'000	Bonus Payments £'000	Benefits in kind (to nearest £100)	*Pension Benefits (to nearest £1000)	Total (£'000)
Mrs Marie Anderson	90-95	-	-	36,000	125-130	-	-	-	-	-

FYE= Full year Equivalent

The Ombudsman received no benefits in kind during the period under review.

Senior Management Remuneration (audited information)

Officials	2016-2017					2015-2016				
	Salary £'000	Bonus Payments £'000	Benefits in kind (to nearest £100)	*Pension Benefits (to nearest £1000)	Total (£'000)	Salary £'000	Bonus Payments £'000	Benefits in kind (to nearest £100)	*Pension Benefits (to nearest £1000)	Total (£'000)
**Mrs Marie Anderson Deputy Ombudsman Grade 3 (Until 31 March 2016)	-	-	-	-	-	85-90	-	-	36,000	120-125
Mr Paul McFadden Deputy Ombudsman (from 27 July 2016)	45-50 (65-70 FYE)	-	-	18,000	65-70 (85-90 FYE)	-	-	-	-	-
Mrs Michaela McAleer Director	50-55	-	-	5,000	55-60	50-55	-	-	-	50-55
***Mrs Claire McIlhatton Director	35-40 (50-55 FTE)	-	-	16,000	55-60 (60-65 FTE)	45-50	-	-	2,000	50-55
Mr John McGinnity Director	50-55	-	-	10,000	60-65	50-55	-	-	10,000	60-65
Mr Sean Martin Director	45-50	-	-	20,000	65-70	45-50	-	-	3,000	45-50
Ms Jacqueline O'Brien Director	50-55	-	-	18,000	70-75	50-55	-	-	27,000	80-85
Band of Highest Earner's Total Remuneration (£'000)	90-95					130-135				
Median Total Remuneration	31,446					31,135				
Ratio	2.93					4.25				

FYE= Full Year Equivalent FTE = Full Time Equivalent

*The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the

contributions made by the individual). The real increases include increases due to inflation or any increase or decreases due to a transfer of pension rights.

**Marie Anderson resigned as Deputy Ombudsman on the 31 March 2016 to take up her new appointment at Northern Ireland Public Services Ombudsman on the 1 April 2016.

***Claire McIlhatton reduced to a 22.2 hour week from 1 September 2016.

Salary

'Salary' includes: gross salary; overtime; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any ex gratia payments.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the HM Revenue and Customs as a taxable emolument. None of the Officials received benefits in kind.

Bonus Payments

Bonuses are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to the performance in the year in which they become payable to the individual. There were no bonus payments made to staff in 2016-17 or 2015-16.

Remuneration of the Audit Committee's Independent Chair and Independent Non-Executive Members.

The following non pensionable payments, based on daily rates, were paid to the Independent Chairperson and Independent Non-Executive Members.

	2016-17 £'s	2015-16 £'s
David Best (Independent Chair person) Appointed July 2016	1,330	-
John Paul Irvine (independent Non-Executive Member) Appointed July 2016	900	-
Ursula O'Hare (independent Non-Executive Member) Appointed July 2016	900	-
Nick Bennett (Independent Chair person) until June 2016	Unremunerated	Unremunerated

Further information about in year appointments to the NIPSO Audit and Risk Committee are detailed within the Governance statement.

Pension Benefits (audited information)**Pension Benefits of the Ombudsman (audited information)**

Officials	Accrued pension at pension age as at 31/3/17 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/17	CETV at 31/3/16	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
Mrs Marie Anderson Ombudsman	10-15	0-2.5	211	177	22	-

Pension Benefits of Senior Management (audited information)

Officials	Accrued pension at pension age as at 31/3/17 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/17	CETV at 31/3/16	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
Mr Paul McFadden Deputy Ombudsman	0-5	-	8	-	5	-
Mr John McGinnity Director	10-15 plus lump sum of 40-45	0-2.5 plus lump sum 0-2.5	284	262	9	-
Ms Jacqueline O'Brien Director	20-25 plus lump sum of 65-70	0-2.5 plus lump sum of 2.5-5	450	414	15	-
Mr Sean Martin Director	0-5	0-2.5	14	2	9	-
Mrs Claire McIlhatton Director	0-5	0-2.5	15	1	11	-
Mrs Michaela McAleer Director	0.5	-	3	-	2	-

Northern Ireland Civil Service (NICS) Pension arrangements

Pension benefits are provided through the Northern Ireland Civil Service pension schemes which are administered by Civil Service Pensions (CSP). Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' defined benefit arrangements (classic, premium and classic plus). These arrangements are unfunded with the cost of benefits met by monies voted by the Assembly each year. From April 2011 pensions payable under classic, premium, and classic plus are reviewed annually in line with changes in the cost of living. Prior to 2011, pensions were reviewed in line

with changes in the Retail Prices Index (RPI). New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining a good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account). New entrants joining on or after 30 July 2007 were eligible for membership of the nuvos arrangement or they could have opted for a partnership pension account. Nuvos is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.3%. CARE pension benefits are reviewed annually in line with changes in the cost of living.

A new pension scheme, alpha, was introduced for new entrants from 1 April 2015. The majority of existing members of the NICS pension arrangements have also moved to alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age will not move to alpha and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age. Alpha is also a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate will be 2.32%. CARE pension benefits are reviewed annually in line with changes in the cost of living.

Increases to public service pensions are the responsibility of HM Treasury. Pensions are reviewed each year in line with the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2016 was 1% and HM Treasury has announced that public service pensions will be increased accordingly from April 2017.

Employee contribution rates for all members for the period covering 1 April 2017 – 31 March 2018 are as follows:

Scheme Year 1 April 2017 to 31 March 2018

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – Classic members or classic members who have moved to alpha	Contribution rates – All other members
From	To	From 01 April 2017 to 31 March 2018	From 01 April 2017 to 31 March 2018
£0	£15,000.99	4.6%	4.6%
£15,001.00	£21,422.99	4.6%	4.6%
£21,423.00	£51,005.99	5.45%	5.45%
£51,006.00	£150,000.99	7.35%	7.35%
£150,001.00 and above		8.05%	8.05%

Benefits in classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic

plus is essentially a variation of premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per classic.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. Pension age is 60 for members of classic, premium, and classic plus and 65 for members of nuvos. The normal pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. Further details about the NICS pension schemes can be found at the website <https://www.finance-ni.gov.uk/topics/working-northern-ireland-civil-service/civil-service-pensions-ni>.

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Compensation for loss of office

There was no loss of office recorded for NIPSO in the period under review and therefore no compensation paid.

Payment to past Ombudsman/Directors (audited information)

During 2016-17 the Office made payment of £765.00 to Mr MacQuarrie, a former Deputy Ombudsman, in relation to work carried out for records management.

The Office also made payment of remuneration and expenses of £2,968.50 to Dr Frawley CBE, the former Assembly Ombudsman for Northern Ireland and Northern Ireland Commissioner for Complaints as he held delegated authority to decide on a complaint of maladministration.

Off-payroll Engagements

The Office had no 'Off-payroll' engagements at a cost of over £58,200 per annum in place as at 31 March 2017.

Review of Fair Pay (audited information)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid earner in their organisation and the median remuneration of the organisation's workforce. The workforce of NIPSO, other than the Ombudsman who is a crown appointee, is made up from direct recruits, staff seconded from the Northern Ireland Civil Service (NICS) and other public bodies. The remuneration of all staff including those seconded from the NICS and other public bodies is reflected within the calculation.

The banded remuneration of the highest-paid earner in NIPSO in the financial year 2016-17 was £90k-95k (2015-16, £130k-£135k). This was 2.93 times (2015-16, 4.25) the median remuneration of the workforce, which was £31,446 (2015-2016 £31,135). In 2016-17, no employees (2015-16, Nil) received remuneration in excess of the highest-paid earner. Excluding the Ombudsman, remuneration ranged from £20,487 to £68,961 (2015-16 £20,284- £85,951). The decrease in ratio from 4.25 in 2015-16 to 2.93 in 2016-17 was due to a decrease in the salary of the highest paid earner in NIPSO against that of the former AOCC.

Total remuneration includes salary, non-consolidated performance-related pay, benefits in kind, as well as severance payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions. The calculation is based on the full-time equivalent staff as at 31 March 2017. The highest paid earner of the Office is the Ombudsman, who is also the Accounting Officer. However, as noted on page 26, the remuneration of the Ombudsman is met from the Consolidated Fund.

Staff Report

Staff numbers and related costs (audited information)

Staff costs comprise:

	2016-17 £000					2015-16 £000
	Permanently employed staff	Others	Ministers	Special advisers	Total	Total
Wages and salaries	981	8	-	-	989	1,033
Social security costs	100	1	-	-	101	83
Other pension costs	220	-	-	-	220	221
Total net costs	1,301	9	-	-	1,310	1,337

The Northern Ireland Civil Service pension arrangements are unfunded multi-employer defined benefit schemes but NIPSO is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2012. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DoF Superannuation and Other Allowances Resource Accounts as at 31 March 2017.

For 2016-17, employers' contributions of £192,256.63 were payable in respect of NICS pensions (2015-16 £126,741.34) at one of three rates in the range 20.8% to 26.3% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. An actuarial valuation based on data as at 31 March 2012 was last completed during 2014-15. This valuation was used to determine employer contribution rates for the introduction of alpha from April 2015. For 2017-18, the rates will range from 20.8% to 26.3%. The contribution rates are set to meet the cost of the benefits accruing during 2016-17 to be paid when the member retires, and not the benefits during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £Nil (2015-16 £Nil) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2015-16 3% to 14.7%) of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £Nil, 0.5% (2015-16 £Nil, 0.5 %) of pensionable pay, were payable to the PCSPS (NI) to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period date were £nil. Contributions prepaid at that date were £nil.

No members of staff (2015-16: Nil) retired early on ill-health grounds during 2016-17; the total additional accrued pension liabilities in the year amounted to £Nil (2015-16: £Nil).

Average number of persons employed (audited information)

The average number of whole-time equivalent persons employed during the year was as follows.

Objective	Permanent staff	Others	Ministers	Special advisers	2016-17	2015-16
					Number	Number
1	28	-	-	-	28	30
Total	28	-	-	-	28	30

Reporting of Civil Service and other compensation schemes- exit packages

NIPSO did not incur any exit package costs in the year under review (2015-16 £nil).

Staff Complement as at 31 March 2017 (audited information)

	Male	Female	Total
Ombudsman/Deputy Ombudsman	1	1	2
Other Senior Management Team	2	3	5
Other Staff	8	19	28
Total	11	23	34

Absence Data

Sickness absence data for 2016-17 is as follows:

Working Days lost 2016-17	Average days lost per WTE member of staff	Absence Rate 2016-17 %
77	2.7	1.2%

The above figures are based on information available as at 31 March 2017.

Assembly Accountability and Audit Report

Statement of Assembly Supply

In addition to the primary statements prepared under IFRS, the Government Financial Reporting Manual (FReM) requires the Northern Ireland Public Services Ombudsman to prepare a Statement of Assembly Supply (SOAS) and supporting notes to show resource outturn against the Supply Estimate presented to the Assembly, in respect of each request for resources.

The SoAS and related notes are subject to audit.

In line with the implementation of the Simplifying and Streamlining Accounts project the SoAS has been moved away from the core IFRS financial statements and included within the 'Accountability' section. This will ensure it retains its prominence and is positioned next to the report of the Comptroller and Auditor General to the NI Assembly.

Summary of Resource Outturn 2016-17

		2016-17 £000 Estimate			Outturn			2015-16 £000 Outturn	
Request for Resources	Note	Gross Expenditure	Accruing Resources	Net Total	Gross Expenditure	Accruing Resources	Net Total	Net Total outturn compared with estimate: saving/(excess)	Net Total
A	SOAS1	2,229	-	2,229	1,986	-	1,986	243	1,951
Total resources	SOAS2	2,229	-	2,229	1,986	-	1,986	243	1,951
Non-operating cost AR		-	-	-	-	-	-	-	-

Net cash requirement 2016-17

	Note	Estimate	Outturn	2016-17 £000 Net total outturn compared with estimate: saving/(excess)	2015-16 £000 Outturn
Net cash requirement	SOAS3	2,155	2,095	60	2,041

Summary of income payable to the Consolidated Fund

In addition to accruing resources, the following income relates to the Northern Ireland Public Services Ombudsman and is payable to the Consolidated Fund (cash receipts being shown in italics)

	Note	Forecast 2016-17 £000		Outturn 2016-17 £000	
		Income		Receipts	Income
Total	SOAS4	-	-	-	-

Explanations of variances between Estimate and Outturn are given in Note SOAS1 and in the Performance Report.

The notes on pages 46 to 56 form part of these accounts

Northern Ireland Public Services Ombudsman

SOAS1 Analysis of net resource outturn by function

Outturn	2016-17 £000					Estimate			2015-16 £000	
	Admin	Other current	Grants	Gross resource expenditure	Accruing resources	Net Total	Net Total	Net Total outturn compared with Estimate	Net Total outturn compared with Estimate, adjusted for virements	Prior-year outturn
Request for resources A:										
Investigation and Adjudication	-	1,973	-	1,973	-	1,973	2,214	(241)	(241)	1,938
Notional charges	-	13	-	13	-	13	15	(2)	(2)	13
Resource Outturn	-	1,986	-	1,986	-	1,986	2,229	(243)	(243)	1,951

Request for resources A

The net resource outturn equalled £1,986 million, £243k less than the Estimate a variance of 10.9%. NIPSO incurred a higher than forecast underspend which arose due to the Assembly being dissolved in January 2017 and therefore the process of approving 2016-17 Spring Supplementary Estimates and associated Budget Bill did not take place. Consequently, the Supply Estimate position shown in the Statement of Assembly Supply is the Main Estimates position. Had the Spring Supplementary Estimates and associated Budget Bill been approved by the Assembly to reflect changes to NIPSO budgets that had previously been agreed by the Executive or changes that could reasonably have been expected to have been agreed in the January Monitoring Round, the underspend would have been in the forecast range of 1-2%.

Further explanation of the variance is given in the Performance Report.

Key to Request for Resources and Functions

Request for resources A

Investigating complaints against government departments and public and local authority bodies; support the work of other UK Public Sector Ombudsman Offices; and the establishment of an investigative and adjudication resource for local government ethical standards.

SOAS2 Reconciliation of outturn to net operating cost

		2016-17 £000	2015-16 £000		
	Note	Outturn	Supply Estimate	Outturn compared with Estimate	Outturn
Net Resource Outturn	SOAS1	1,986	2,229	(243)	1,951
Prior Period Adjustments		-	-	-	-
Non-supply income (CFERs)	SOAS4	-	-	-	-
Non-supply expenditure		129	155	(26)	115
Net operating cost in Statement of Comprehensive Net Expenditure		2,115	2,384	(269)	2,066

The notes on pages 46 to 56 form part of these accounts

SOAS3 Reconciliation of net resource outturn to net cash requirement

	Note	Estimate £000	Outturn £000	Net total outturn compared with estimate: saving/ (excess) £000
Resource Outturn	SOAS1	2,229	1,986	243
Capital				
Acquisition of property, plant and equipment	6	12	8	4
Accruals to cash adjustments:				
<i>Adjustments to remove non-cash items:</i>				
Depreciation	3.1	(49)	(14)	(35)
New provisions and adjustments to previous provisions	13	-	11	(11)
Other non-cash items	3.1	(15)	(13)	(2)
<i>Adjustments to reflect movements in working balances:</i>				
Increase/(decrease) in receivables	11	(41)	(12)	(29)
Increase/(decrease) in payables falling due with one year	12	19	(5)	24
Use of provision	13	-	134	(134)
Net cash requirement		2,155	2,095	60

SOAS4 Income payable to the Consolidated Fund

NIPSO had £112.18 of other non-retainable income and receipts not classified as AR, which is payable to the Consolidated Fund. There was no forecast income or receipts recorded in NIPSO Main 2016-2017 Estimate.

SOAS5 Reconciliation of income recorded within the Statement of Comprehensive Net Expenditure to operating income payable to the Consolidated Fund

	Note	2016-17 £000	2015-16 £000
Operating income	5	-	5
Income authorised to be Accruing Resources		-	5
Operating income payable to the Consolidated Fund	SOAS4	-	-

SOAS6 Non-operating income – Excess Accruing Resources

NIPSO had no non-operating income – excess accruing resources for the period ending 31 March 2017 (31 March 2016 – Nil).

Northern Ireland Public Services Ombudsman

Other Assembly Accountability Disclosures

i. Losses and Special Payments

NIPSO did not incur any losses within the period under review. NIPSO did not make any special payments during the period under review.

ii. Fees and Charges

NIPSO did not issue an request for fees or charges and received no income for fees or charges during the period under review

iii. Remote Contingent Liabilities

All NIPSO contingent liabilities have been disclosed at note 14. NIPSO does not have any remote contingent liabilities.



Marie Anderson
Accounting Officer

14 June 2017

Northern Ireland Public Services Ombudsman

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

I certify that I have audited the financial statements of the Northern Ireland Public Services Ombudsman (NIPSO) for the year ended 31st March 2017 under the Government Resources and Accounts Act (Northern Ireland) 2001. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the Statement of Assembly Supply and the related notes and the information in the Remuneration and Staff Report and the Assembly Accountability Disclosures that is described in that report and disclosures as having been audited.

Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the NIPSO's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Accounting Officer; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient to give reasonable assurance that the Statement of Assembly Supply properly presents the outturn against voted Assembly control totals and that those totals have not been exceeded. I am also required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Opinion on regularity

In my opinion, in all material respects:

- the Statement of Assembly Supply properly presents the outturn against voted Assembly control totals for the year ended 31st March 2017 and shows that those totals have not been exceeded; and
- the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the NIPSO's affairs as at 31st March 2017 and of its net operating cost for the year then ended; and
- the financial statements have been properly prepared in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001 and Department of Finance directions issued thereunder.

Opinion on other matters

In my opinion:

- the parts of the Remuneration and Staff Report and the Assembly Accountability disclosures to be audited have been properly prepared in accordance with Department of Finance directions made under the Government Resources and Accounts Act (Northern Ireland) 2001; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Remuneration and Staff Report, and certain elements of the Assembly Accountability Report to be audited are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or

- the Governance Statement does not reflect compliance with Department of Finance's guidance.

Report

I have no observations to make on these financial statements.



KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

15 June 2017

Northern Ireland Public Services Ombudsman

Financial Statements

Statement of Comprehensive Net Expenditure for the year ended 31 March 2017

This account summarises the expenditure and income generated and consumed on an accruals basis. It also includes other comprehensive income and expenditure, which include changes to the values of non-current assets and other financial instruments that cannot be recognised as income or expenditure.

		2016-17 £000	2015-16 £000
	Note		
Other operating income	5	(-)	(5)
Total Operating Income		(-)	(5)
Staff costs	3	1,310	1,337
Purchase of goods and services	3.1	660	568
Depreciation and impairment charges	3.1	14	20
Provision expense	3.1	-	18
Provision not required written back	3.1	(11)	-
Consolidated fund standing services	3.1	129	115
Other operating expenditure	3.1	13	13
Total Operating Expenditure		2,115	2,071
Net Operating Expenditure	SOA2	2,115	2,066
Net gain/(loss) on revaluation of Property Plant and Equipment	6	-	-
Net gain/(loss) on revaluation of Intangible Assets	7	-	-
Comprehensive Net Expenditure for the year ended 31 March 2017		2,115	2,066

The notes on pages 46 to 56 form part of these accounts

Northern Ireland Public Services Ombudsman

Statement of Financial Position as at 31 March 2017

This statement presents the financial position of the Northern Ireland Public Service Ombudsman. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

		2017 £000	2016 £000
	Note		
Non-current assets			
Property, plant and equipment	6	19	19
Intangible assets	7	6	12
<i>Total non-current assets</i>		25	31
Current assets			
Trade and other receivables	11	87	99
Cash and cash equivalents	10	12	2
Total current assets		99	101
Total assets		124	132
Current liabilities			
Trade and other payables	12	(68)	(53)
Provisions	13	-	(145)
<i>Total current liabilities</i>		(68)	(198)
Total assets less current liabilities		56	(66)
Non-current liabilities			
Provisions	13	-	-
<i>Total non-current liabilities</i>		-	-
Total assets less total liabilities		56	(66)
Taxpayers' equity & other reserves:			
General fund		44	(78)
Revaluation reserve		12	12
Total equity		56	(66)

Marie Anderson

Marie Anderson
Accounting Officer

14 June 2017

The notes on pages 46 to 56 form part of these accounts

Northern Ireland Public Services Ombudsman

Consolidated Statement of Cash Flows for year ended 31 March 2017

The Statement of Cash Flows shows the Changes in cash and cash equivalents of the Northern Ireland Public Services Ombudsman during the reporting period. The statement shows how NIPSO generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by NIPSO. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to NIPSO's future public service delivery.

		2016-17 £000	2015-16 £000
	Note		
Cash flows from operating activities			
Net operating cost		(2,115)	(2,066)
Adjustments for non-cash transactions	3.1	16	51
(Increase)/Decrease in trade and other receivables	11	12	(1)
<i>less movements in receivables relating to items not passing through the Statement of Comprehensive Net Expenditure</i>		-	-
<i>Increase/(Decrease) in trade and other payables</i>	12	15	(13)
<i>less movements in payables relating to items not passing through the Statement of Comprehensive Net Expenditure</i>	12	(10)	8
Use of provisions	13	(134)	(133)
Net cash outflow from operating activities	SOAS3	(2,216)	(2,154)
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(8)	(2)
Purchase of intangible assets	7	-	-
Net cash outflow from investing activities	SOAS3	(8)	(2)
Cash flows from financing activities			
From the Consolidated Fund (Supply) – current year		2,105	2,033
From the Consolidated Fund (Non-Supply)		129	115
Net Financing		2,234	2,148
Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund		10	(8)
Payments of amounts due to the Consolidated Fund		-	-
Net increase/(decrease) in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund		10	(8)
Cash and cash equivalents at the beginning of the period	10	2	10
Cash and cash equivalents at the end of the period	10	12	2

The notes on pages 46 to 56 form part of these accounts

Northern Ireland Public Services Ombudsman

Consolidated Statement of Changes in Taxpayers' Equity for the year ended 31 March 2017

This statement shows the movement in the year on the different reserves held by the Northern Ireland Public Services Ombudsman, analysed into 'general fund reserves' (i.e. those reserves that reflect a contribution from the Consolidated Fund). The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The General Fund represents the total assets less liabilities of the Northern Ireland Public Services Ombudsman, to the extent that the total is not represented by other reserves and financing items.

	Note	General Fund	Revaluation Reserve	Taxpayer's Equity
		£000	£000	£000
Balance at 31 March 2015		(181)	12	(169)
Net Assembly Funding		2,043	-	2,043
Consolidated Fund Standing Services		115	-	115
Supply (payable)/receivable adjustment		(2)	-	(2)
CFERS payable to the Consolidated Fund		-	-	-
Comprehensive Net Expenditure for the Year		(2,066)	-	(2,066)
Auditors' Remuneration	3.1	12	-	12
Welfare Support	3.1	1	-	1
Transfers between reserves		-	-	-
Balance at 31 March 2016		(78)	12	(66)
Net Assembly Funding		2,107	-	2,107
Consolidated Fund Standing Services		129	-	129
Supply (payable)/receivable adjustment		(12)	-	(12)
CFERS payable to the Consolidated Fund		-	-	-
Comprehensive Net Expenditure for the Year		(2,115)	-	(2,115)
Auditors' Remuneration	3.1	12	-	12
Welfare Support	3.1	1	-	1
Transfers between reserves		-	-	-
Balance at 31 March 2017		44	12	56

Northern Ireland Public Services Ombudsman

Notes to the NIPSO Annual Report and Accounts 2016-17

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2016-17 Government Financial Reporting Manual (FReM) issued by the Department of Finance for Northern Ireland. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of NIPSO for the purpose of giving a true and fair view has been selected. The particular policies adopted by NIPSO for the reportable activity are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

In addition to the primary statements prepared under IFRS, the FReM also requires NIPSO to prepare one additional primary statement. The Statement of Assembly Supply and supporting notes show outturn against Estimate in terms of the net resource requirement and the net cash requirement.

1.1 *Accounting convention*

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment and intangible assets.

1.2 *Basis of consolidation*

These accounts do not comprise a consolidation of any other entity as there are no other entities which fall within the accounting boundary of NIPSO.

1.3 *Property, plant and equipment*

Property, plant and equipment held by NIPSO comprise Office Equipment, Gym Equipment, Computer Equipment and Furniture and Fixtures. These assets have been stated at the lower of replacement cost and recoverable amount. On initial recognition they are measured at cost including any costs such as installation directly attributable to bringing them into working condition. All property, plant and equipment are restated to fair value each year if material. The minimum level of capitalisation of a tangible asset is £99.00.

Fair value is estimated by restating the value annually by reference to indices compiled by the Office of National Statistics (ONS).

Property, plant and equipment are depreciated at rates calculated to write them down to estimated residual value on a straight-line basis over their estimated useful lives.

Asset lives are normally in the following ranges:

- Office Equipment 2 – 18 years
- Gym Equipment 13 years
- Computer Equipment 2 – 10 years
- Fixtures and Fittings 3 – 15 years

1.4 *Intangible assets*

Purchased computer software and software licenses are capitalised as an intangible asset where expenditure of £99.00 or more is incurred. Except where reliable evidence of current value cannot be readily ascertained, these are restated to fair value each year if material. Software licences are amortised over the shorter of the term of the licence and their useful economic lives. Intangible asset lives are normally in the following ranges:

- Software 3 – 10 years
- Software Licences 2 – 10 years

- 1.5 Operating income
Operating income is income which relates directly to the operating activities of NIPSO. Operating income is stated net of VAT.
- 1.6 Leases
Operating lease rentals are charged to the operating cost statement on a straight line basis over the term of the lease.
- 1.7 Value Added Tax
NIPSO can recover input VAT on purchases. Amounts are stated net of VAT. No services are provided on which output VAT is chargeable.
- 1.8 Administration and programme expenditure
NIPSO is a wholly independent body. As a result, for budget purposes, income and expenditure is categorised as Programme. Following guidance provided by the Department of Finance for Resource Accounting under FReM, to provide consistency with previous years' Resource Accounts and other Northern Ireland departments, NIPSO has been requested to continue to classify its income and expenditure in the Statement of Comprehensive Net Expenditure as Administration.
- 1.9 Pensions
Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS) (NI). All liability for their pension remains with their principal employer.
- The PCSPS (NI) is a defined benefit scheme, which is unfunded and is non-contributory except in respect of dependants' benefits. NIPSO recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the Principal Civil Service Pension Scheme (PCSPS) (NI) of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the Principal Civil Service Pension Scheme (PCSPS) (NI).
- 1.10 Contingent liabilities
In addition to contingent liabilities disclosed in accordance with IAS 37, NIPSO discloses for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the NI Assembly, in accordance with the requirements of Managing Public Money Northern Ireland.
- Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts and the amount reported to the NI Assembly separately noted. Contingent liabilities that are not required to be disclosed by IAS 37 are stated at the amounts reported to the NI Assembly.
- 1.11 Staff costs
Under IAS 19 Employee Benefits legislation, all staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave as at the year end. The cost of untaken leave has been determined using data from leave records.
- 1.12 Accounting estimates
As a result of uncertainties, some items in financial statements cannot be measured with precision but can only be estimated. There are no such material estimates with these financial statements.
- 1.13 Financial instruments
NIPSO does not hold any complex financial instruments. The only financial instruments in the accounts are receivables and payables (Note 11 and 12). Trade receivables are recognised initially at fair value less a provision for impairment. A provision for impairment is made when there is evidence that NIPSO will be unable to collect an amount due in accordance with agreed terms.

- 1.14 **Impending application of newly issued accounting standards not yet effective**
The IASB have issued new and amended standards (IFRS 10, IFRS 11 & IFRS 12) that affect the consolidation and reporting of subsidiaries, associates and joint ventures. These standards were effective with EU adoption from 1 January 2014.

Accounting boundary IFRSs are currently adapted in the FReM so that the Westminster departmental accounting boundary is based on ONS control criteria, as designated by Treasury. A similar review in NI, which will bring NI departments under the same adaptation, has been carried out and the resulting recommendations were agreed by the Executive in December 2016. With effect from 2020-21, the accounting boundary for departments will change and there will also be an impact on departments around the disclosure requirements under IFRS 12. ALBs apply IFRS in full and their consolidation boundary may change as a result of the new Standards

- 1.15 **Merger Accounting**
Following the coming into effect of the Public Services Ombudsman Act (Northern Ireland) 2016 ('the 2016 Act') the Assembly Ombudsman for Northern Ireland and the Northern Ireland Commissioner for Complaints (AOCC) ceased to exist on 31 March 2016. It was replaced and extended by the Office of the Northern Ireland Public Services Ombudsman (NIPSO) from 1 April 2016. There is explicit provision in Schedule 2 to the 2016 Act for the transfer of all assets, liabilities and staff from AOCC to NIPSO on the effective date and for continuance in respect of pension provision, legal proceedings, contractual rights and obligations and any other matters that were binding upon the AOCC as at 31 March 2016. This transfer of function from AOCC to NIPSO has been accounted for using merger accounting. This has allowed for meaningful disclosure of AOCC's 2015-16 figures for comparative purposes. There has been no restatement of AOCC's 2015-16 figures.

Whilst NIPSO's jurisdiction and remit has been expanded compared to that of the former AOCC as a result of the 2016 Act, there has only been one function that has transferred to NIPSO from an organisation other than the former AOCC. The function transferred was that of the Northern Ireland Judicial Appointments Ombudsman on 1 April 2016. This function was previously funded by the Department of Justice until the transfer date. 2015-16 figures have not been restated to reflect the transfer of function as the level of transferred resource is not significant.

2. Statement of Operating Costs by Operating Segment

NIPSO's operating segments reflect the activities undertaken to achieve the business purpose.

Segment 1

NIPSO - Maladministration:

Responsible for the delivery of investigations relating to complaints of maladministration by Northern Ireland government departments, their agencies, public and local government bodies and the health and social care bodies; provision of an independent and effective investigative resource to support the work of other UK Public Sector Ombudsman Offices; administration; related services; and associated non-cash items.

Segment 2

Local government ethical standards (LGES):

Responsible for the delivery of investigations and adjudications relating to complaints of breaches by Councillors of the Northern Ireland Local Government Code of Conduct: administration; related services; and associated non-cash items.

Both NIPSO's SMT and Audit and Risk committee received financial information reported against each business area. Direct income and expenditure is attributed to each business area with overheads apportioned on the number of staff per area.

	2016-17			2015-16		
	NIPSO £000	LGES £000	Total £000	NIPSO £000	LGES £000	Total £000
Gross Expenditure:						
Staff Costs	1,107	203	1,310	1,143	194	1,337
Other Administration costs	418	258	676	498	121	619
Income	-	-	-	(5)	-	(5)
Net Expenditure (resource outturn)	1,525	461	1,986	1,636	315	1,951

*The £258,000 (£121,000 2015-16) other administration costs includes £170,000 (£78,000 2015-16) for non-service expenditure which was returned to the Local Government sponsor Department for reallocation through the established funding mechanism.

Note 2.1 Reconciliation between Operating segments and SoCNE

	2016-17			2015-16		
	NIPSO £000	LGES £000	Total £000	NIPSO £000	LGES £000	Total £000
Net Expenditure (resource outturn)	1,525	461	1,986	1,636	315	1,951
Non-supply Income	-	-	-	-	-	-
Non-supply expenditure (Ombudsman's salary)	129	-	129	115	-	115
	1,654	461	2,115	1,751	315	2,066

3. Staff costs

	2016-17 £000	2015-16 £000
Staff costs:		
Wages and salaries	989	1,033
Social security costs	101	83
Other pension costs	220	221
Sub total	1,310	1,337
Less recoveries in respect of outward secondments	-	-
Net Total costs	1,310	1,337
Of which:		
Charged to administration	1,310	1,337
Charged to Programme	-	-

A breakdown of the above costs into permanent staff and others can be found in the Staff Report within the Accountability Report

3.1 Other Administration Costs

	Note	2016-17 £000	2015-16 £000
Consolidated Fund Standing Services		129	115
Purchase of goods and services			
Rentals under operating leases		86	86
Other expenditure*		236	150
Premises expenses		49	45
Rates		51	50
Office Services		30	28
Professional services		192	194
Travel and subsistence		16	15
Non-cash items			
Depreciation	6	8	9
Amortisation	7	6	11
Provision not required written back		(11)	-
Provision provided for in year	13		18
Auditors' remuneration and expenses		12	12
Other notional charges		1	1
Total		805	734

*The £236,000 (£150,000 2015-16) other expenditure includes £170,000 (£78,000 2015-16) for non-service expenditure which was returned to the Local Government sponsor Department for reallocation through the established funding mechanism. Residual 'Other expenditure' equates to £66,000 (£72,000 2015-16).

4. Programme Costs

NIPSO did not incur any programme costs during the period under review. Refer to Note 1.8.

5. Income

	2016-17 £000	2015-16 £000
Request for Resources A		
Operating income	-	5
Other non-retainable income not classified as AR	-	-
	<hr/>	<hr/>
	-	5
	<hr/>	<hr/>

6. Property, plant and equipment

2016-17

	Office Equipment £000	Computer Equipment £000	Fixtures & Fittings £000	Total £000
Cost or valuation				
At 1 April 2016	17	37	40	94
Additions	2	1	5	8
Disposals	(6)	(15)	(2)	(23)
Revaluations	-	1	-	1
At 31 March 2017	13	24	43	80
Depreciation				
At 1 April 2016	13	27	35	75
Charged in year	2	4	2	8
Disposals	(6)	(15)	(2)	(23)
Revaluations	-	1	-	1
At 31 March 2017	9	17	35	61
Carrying amount at 31 March 2016	4	10	5	19
Carrying amount at 31 March 2017	4	7	8	19
Asset Financing:				
Owned	4	7	8	19
Carrying amount at 31 March 2017	4	7	8	19

Notes

Property, plant and equipment were revalued on the basis of indices, where material (see Note 1.3 on page 46 for details).

Donated assets

NIPSO did not receive any donated assets during the period under review.

2015-16

	Office Equipment £000	Computer Equipment £000	Fixtures & Fittings £000	Total £000
Cost or valuation				
At 1 April 2015	19	37	40	96
Additions	2	-	-	2
Disposals	(4)	-	-	(4)
Revaluations	-	-	-	-
At 31 March 2016	17	37	40	94
Depreciation				
At 1 April 2015	16	22	32	70
Charged in year	1	5	3	9
Disposals	(4)	-	-	(4)
Revaluations	-	-	-	-
At 31 March 2016	13	27	35	75
Carrying amount at 31 March 2015	3	15	8	26
Carrying amount at 31 March 2016	4	10	5	19
Asset Financing:				
Owned	4	10	5	19
Carrying amount at 31 March 2016	4	10	5	19

7. Intangible assets

Intangible assets comprise of software and software licences.

2016-17

	Software £000	Software Licences £000	Total £000
Cost or valuation			
At 1 April 2016	78	5	83
Additions	-	-	-
Disposals	-	-	-
Revaluation	4	-	4
At 31 March 2017	82	5	87
Amortisation			
At 1 April 2016	66	5	71
Charged in year	6	-	6
Disposals	-	-	-
Revaluation	4	-	4
At 31 March 2017	76	5	81
Carrying amount at 31 March 2016	12	-	12
Carrying amount at 31 March 2017	6	-	6
Asset Financing:			
Owned	6	-	6
Carrying amount at 31 March 2017	6	-	6

2015-16

	Software £000	Software Licences £000	Total £000
Cost or valuation			
At 1 April 2015	78	5	83
Additions	-	-	-
Disposals	-	-	-
Revaluation	-	-	-
At 31 March 2016	78	5	83
Amortisation			
At 1 April 2015	55	5	60
Charged in year	11	-	11
Disposals	-	-	-
Revaluation	-	-	-
At 31 March 2016	66	5	71
Carrying amount at 31 March 2015	23	-	23
Carrying amount at 31 March 2016	12	-	12
Asset Financing:			
Owned	12	-	12
Carrying amount at 31 March 2016	12	-	12

8. Impairments

NIPSO conducted an impairment review for the period under review and no impairments were noted.

9. Capital and other commitments

9.1 Capital commitments

NIPSO has no contracted capital commitments as at 31 March 2017 (31 March 2016 – Nil).

9.2 Commitments under leases

9.2.1 Operating leases

Total future minimum lease payments under operating leases are given in the table below for each of the following periods:

	2016-17 £000	2015-16 £000
Obligations under operating leases for the following periods comprise:		
Buildings:		
Not later than one year	85	85
Later than one year and not later than five years	149	234
Later than five years	-	-
	234	319

10. Cash and cash equivalents

	2016-17 £000	2015-16 £000
Balance at 1 April	2	10
Net change in cash and cash equivalent balances	10	(8)
Balance at 31 March	12	2
The following balances at 31 March were held at:		
Commercial banks and cash in hand	12	2
Balance at 31 March	12	2

11. Trade receivables, financial and other assets

	2016-17 £000	2015-16 £000
Amounts falling due within one year		
Trade receivables	-	-
Other receivables – VAT	24	58
Salaries	3	-
Other	2	-
Prepayments and accrued income	58	41
Total amounts falling due within one year	87	99

There are no amounts falling due after more than one year.

There are no amounts included within trade receivables (2015–16: Nil) that will be due to the Consolidated Fund once the debts are collected.

12. Trade payables and other current liabilities

	2016-17 £000	2015-16 £000
Amounts falling due within one year		
Trade payables	3	-
Accruals and deferred income	53	51
Amounts issued from the Consolidated Fund for supply but not spent at year end	12	2
Consolidated Fund extra receipts due to be paid to the Consolidated Fund		
Received	-	-
Receivable	-	-
	<u>68</u>	<u>53</u>

All payables fall due within one year.

13. Provisions for liabilities and charges

	Early departure costs	Legal Claims	Total
Balance at 1 April	-	145	145
Provided in the year	-	-	-
Provisions not required and written back	-	(11)	(11)
Provision Utilised in the year	-	(134)	(134)
Balance at 31 March	<u>-</u>	<u>-</u>	<u>-</u>

13.1 Analysis of Expected Timings

There is no provision balance as at 31 March 2017.

13.2 Early departure costs

NIPSO meets the additional costs of benefits beyond the normal Principal Civil Service Pension Scheme (PCSPS) (NI) benefits in respect of employees who retire early by paying the required amounts annually to the Principal Civil Service Pension Scheme (PCSPS) (NI) over the period between early departure and normal retirement date. NIPSO provide for this in full when the early retirement programme becomes binding by establishing a provision for the estimated payments discounted by the Treasury discount rate of 2.35 per cent in real terms.

13.3 Legal Claims

Provision for outstanding legal claims made against the AOCC was settled by NIPSO in 2016-17.

14. Contingent liabilities

NIPSO has entered into the following unquantifiable contingent liabilities:

Legal fees

As at 31 March 2017 two legal cases were ongoing. One case concerns challenges to the then Commissioner for Complaints, the other against the Northern Ireland Local Government Commissioner for Standards.

In addition, paragraph 92 of IAS 37 also applies, this states that: *'In extremely rare cases, disclosure of some or all of the information required by paragraphs 84-89 [of IAS 37] can be expected to prejudice seriously the position of the entity in a dispute with other parties*

on the subject matter of the provision, contingent liability or contingent asset. In such cases, an entity need not disclose the information, but shall disclose the general nature of the dispute, together with the fact that, and reason why, the information has not been disclosed.'

As a result of the above no further disclosure is being made in respect of these ongoing legal cases since to do so would prejudice seriously the position of NIPSO in respect of the ongoing legal cases.

15. Contingent Assets

NIPSO has entered into the following unquantifiable contingent assets:

Legal fees

As at the 31 March 2017 one legal case had been concluded which could potentially result in an inflow of economic benefit.

16. Related-party transactions

The Ombudsman nor any other members of the Senior Management Team, did not undertake any material transactions with NIPSO during the reporting period.

NIPSO has had a number of transactions with the Department of Finance (Public Spending Directorate, HRConnect, ITAssist, CPD and Properties Division), the Office of the Parliamentary and Health Service Ombudsman.

17. Third-party assets

NIPSO did not hold third party assets during the period under review.

18. Entities within the NIPSO boundary

NIPSO is an independent body and as such there are no entities which fall within its boundary.

19. Events after the Reporting Period

There were no events occurring after the 31 March 2017 which would require disclosure or amendment to the figures contained within NIPSO Resource Accounts year ended 31 March 2017.

Date of authorisation for issue

The Accounting Officer authorised the issue of these financial statements on 15 June 2017.



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