



Northern Ireland

Public Services
Ombudsman

**Annual Report &
Accounts**

For the year ended
31 March 2021

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NORTHERN IRELAND
PUBLIC SERVICES OMBUDSMAN
Annual Report and Accounts
For the year ended 31 March 2021

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

9 July 2021

Northern Ireland Public Services Ombudsman (NIPSO)

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Performance Report

The purpose of this section of the Annual Report and Accounts is to explain the structure, purpose and performance of the Northern Ireland Public Services Ombudsman (NIPSO) during 2020-21. For this year NIPSO is again availing of the concession, granted in 'FD (DoF) 02/21 - Departmental Annual Reports and Accounts 2020-21' to merge much of the information that would previously have been included in the Performance Analysis into this overview. Accordingly the following is included:

- Ombudsman's Statement;
- NIPSO purpose and activities;
- Issues risks and challenges;
- Performance overview.

All aspects of performance during the reporting year were impacted in one way or another by the Covid-19 pandemic and reported performance should be viewed in this context.

Ombudsman's Statement

I am pleased to present this Annual Report and Accounts for the year ended 31 March 2021.

With effect from 19 August 2020, on the nomination of the Northern Ireland Assembly, I took up post as Ombudsman under Royal Warrant. From the same date I was appointed by the Treasury Officer of Accounts in the Department of Finance as Accounting Officer. 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 statutory roles I have personal responsibility for the overall organisation, management and staffing of NIPSO and for its procedures in relation to finance, governance and operational matters.

NIPSO Purpose and Activities

As stated in the current Strategic Plan 2020-2023¹, NIPSO's **purpose** is '*To serve the public by independently and impartially investigating complaints and supporting improvements and learning in public services*'. The Ombudsman's Office is part of the system of administrative justice in Northern Ireland, investigating complaints about maladministration and service failures of bodies in jurisdiction when the complainant has exhausted all available internal complaint mechanisms. When assessing a complaint for investigation, staff will consider whether the complainant has an alternative legal remedy or a right of appeal, reference or review to another body.

NIPSO's **values** underpin everything that NIPSO does and drive all decisions, actions, policies, processes and systems. They are as follows:

¹ A significantly revised and updated NIPSO Strategic Plan for the period 2022-25 is under development during 2021-22.

- **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).
- **Excellence** (We will aim for quality in everything we do and say, behaving professionally, taking ownership and recognising our role as an exemplar to others. We will take pride in our work and the organisation, reflecting on the lessons we have learned from our own experiences and from other ombudsman schemes.)
- **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).

Strategic Objectives

NIPSO's strategic objectives are as follows:

- SO1.** To provide a high quality, impartial and independent investigation service.
- SO2.** To build confidence in Local Government by regulating and promoting the Northern Ireland Local Government Code of Conduct and delivering a high quality, independent investigation and adjudication function.
- SO3.** [When empowered by the NI Assembly and provided appropriate resourcing] To improve complaints handling by all public service providers.
- SO4.** To be an accountable, ethical public service organisation that pursues excellence and continuous improvement.
- SO5.** To support learning from complaints and improvement in public service delivery.

All of the NIPSO's activities are carried out in pursuance of these strategic objectives and all resources agreed by the NI Assembly are applied accordingly.

Main Activities

As Ombudsman my key role is to investigate complaints of maladministration² regarding public services in Northern Ireland, and also professional judgment in health and social care. Where I find maladministration, I make recommendations to address this through appropriate remedies. I apply the *Principles of Good Administration*, 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 I am supported by a Senior Management Team (SMT).

The listed authorities in jurisdiction include all nine Northern Ireland government departments, their statutory agencies and Non Departmental Public Bodies, Local Councils, Health and Social Care bodies, the Northern Ireland Audit Office, the Northern Ireland Assembly Commission, the Northern Ireland Housing Executive, registered Housing Associations and a range of other public service providers. In the case of Health and Social Care, I also investigate complaints about general and independent health care providers.

Since October 2016 NIPSO has had jurisdiction to accept complaints about all colleges and universities, apart from matters of academic judgment. In April 2017, all publicly funded schools also came within NIPSO's remit.

Since April 2018, under Section 8 of the Public Services Ombudsman Act (Northern Ireland) 2016 ('the 2016 Act'), I have the power to undertake Own Initiative (OI) investigations where I have a reasonable suspicion of systemic maladministration or systemic injustice. This power enables me to identify and address systemic failures which have the potential to affect the wider public, and not just individual complainants.

In June 2019 the former Ombudsman, Marie Anderson, initiated an investigation to consider issues relating to the Personal Independence Payments process. The investigation report (the completion of which has been moderately impacted by Covid-19) is set to be laid before the Assembly at the end of June 2021. Following publication, my office will continue to review the Department for Communities' compliance on my recommendations and will publish any progress and/or concerns with implementation at appropriate intervals.

Where I determine that an issue has not met my published criteria, but I consider that an overview of my actions in considering an Own Initiative investigation could provide learning, I may publish an Overview report. Such a report, on 'The Use of Restrictive Practices in Northern Ireland Schools' has been published early in 2021-22.

My OI team continue to sit on the reference panel for the Northern Ireland Commissioner for Children and Young people's (NICCY) current review.

The team is also keeping under assessment a range of other potential OI investigation issues including for example Safeguarding, Special Educational Needs provision and the accountability mechanisms for school Boards of Governors.

² 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.

I am required to consult with other Ombudsmen and regulators on potential Own Initiative investigations. To that end my office participates in an Oversight and Scrutiny Forum comprising a range of oversight bodies in Northern Ireland to ensure best use of public resources and that NIPSO investigations do not unnecessarily overlap with the respective remits of other forum members. A range of protocols govern the sharing of information with a range of oversight bodies.

My Own Initiative team also engage in regular meetings with the Welsh Ombudsman Own Initiative team in order to share best practice. Steps are being taken to expand this information sharing by creating a wider forum for Own Initiative Practitioners across similar oversight bodies.

As Ombudsman I similarly act as Northern Ireland Judicial Appointments Ombudsman, dealing with complaints of maladministration in respect of judicial appointments.

Also, Part 9 of the Local Government (Northern Ireland) Act 2014 provides for the functions of the Local Government Commissioner for Standards to investigate and adjudicate upon complaints about alleged breaches by Councillors of the Local Government Code of Conduct ('the Code').

NIPSO has discretion to publish reports in the public interest and between April 2020 and the end of March 2021 56 such reports have been issued. Regular Case Digests and Quarterly Bulletins are also published which provide further information about the Office's activities.

Issues, Risks and Challenges

In support of NIPSO's strategy a detailed corporate risk register is maintained and regularly reviewed. This register 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 Senior Management Team (SMT) regularly reviewed the identified risks, recorded the controls currently in place to manage them and, where appropriate, formulated additional control measures for consideration, subject to available resources. The register was also presented to and discussed at meetings of the NIPSO Audit and Risk Committee (ARC).

The register (available on request) details the status of the Ombudsman's corporate risks on an ongoing basis. The Internal Audit '*Annual Assurance Report 2020-21*', has also provided a satisfactory level of assurance in relation to risk management, internal control and governance, based upon the work undertaken on the 2020-21 internal audit programme.

NIPSO continually (quarterly or more often, as required) identifies emerging risks to the achievement of its strategic objectives and addresses them proactively and in a prioritised manner. As at the end of the reporting year the most significant risk facing NIPSO related to the Covid-19 pandemic and the ongoing high degree of uncertainty regarding its longer term aftermath. This issue continues to have the potential to impact directly on the work of NIPSO and indirectly on the responsiveness of bodies in jurisdiction.

This and the other key risks recognised by NIPSO as at 31 March 2021 are subject to careful re-assessment in 2021-22. This will take account of emerging issues such as cyber-security and also the longer-term GDPR-related risks arising from the likely further extended period where staff will continue to some degree to work from home. The risk register will also be remodelled to align to the significantly revised and updated NIPSO Strategic Plan for the period 2022-25, which is under development during 2021-22.

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

Performance Overview

Performance regarding maladministration complaints

The receipt, assessment and, where appropriate, investigation of complaints of maladministration, including professional judgment in health and social care, continues to be the largest single area of NIPSO's work. In this reporting year the number of incoming complaints was significantly affected by the Covid-19 pandemic, reducing overall by 11% from 2019-20. Much of this reduction occurred in the first half of the reporting year and in the latter six months the rate of incoming complaints returned substantially to its previous trend level. The long term trend remains steeply upwards: an increase of 95% over the period since NIPSO establishment in 2016.

During the year the front-of-office Advice, Support Service and Initial Screening Team (ASSIST) continued to manage incoming complaints in the face of the multiple challenges arising from the Covid-19 restrictions and helped to achieve early resolution of many of the cases. The targets in place regarding the time taken to determine whether the Ombudsman could investigate a complaint and whether the Ombudsman should investigate, both continued to be achieved.

In 2020-21 there were 726 complaints-related enquiries³. This is a decrease of 31% from the 1,047 enquiries recorded in the previous year.

Maladministration Complaint Numbers

The following table details the key statistics on maladministration cases for 2020-21:

Case Statistics	2020-21
Complaints ongoing from previous year	190
New Complaints in year	932
Cases determined in year	894
Complaints ongoing at year end	228

³ Enquiries are the first line contact (including in person, by telephone or in writing) that NIPSO has with complainants about matters which have not yet formed part of a complaint to the Office.

The table below illustrates the trend in new maladministration complaints received over the years since NIPSO establishment, by reference to the number received in the final year of the predecessor organisation:

Year	New complaints about public services	Year-on-year % change	Cumulative % increase from 2015-16
2015-16	477	-	-
2016-17	539	13%	13%
2017-18	665	23%	39%
2018-19	762	15%	60%
2019-20	1,043	37%	119%
2020-21	932	-11%	95%

Note: the 2015-16 figure relates to the legacy organisation, the Assembly Ombudsman/Commissioner for Complaints (AOCC). Although the remit and bodies under jurisdiction have now changed significantly under NIPSO, there remains sufficient commonality between the previous complaints remit of AOCC and of NIPSO to render this growth trend meaningful.

Maladministration KPI Performance

NIPSO's operational efficiency, effectiveness and accountability is measured through key performance indicators (KPIs). These focus on the time taken to assess complaints and complete investigations. Complementary qualitative assessments are completed through established internal procedures reflecting the importance of ensuring balance between quality and timeliness. The Office's maladministration KPIs, together with the recorded performance in 2020-21, are as follows:

Indicator	Target	Achieved
KPI 1 – measures how quickly we make a decision on whether the Ombudsman can accept a complaint for further assessment. We aim to inform the complainant within 2 weeks or less of their complaint being received in 90% of cases.	90%	96%
KPI 2 – measures how quickly we decide on what action we can take on a complaint which has been accepted for assessment. We aim to complete this assessment and inform the complainant of the decision within 10 weeks of their complaint being received.	70%	78%
KPI 3 – measures how quickly we reach a decision on the investigation of a complaint and share the draft report with the body and the complainant. We aim to complete this within 50 weeks of the decision at KPI 2 being made.	70%	68%

Performance Commentary

The global pandemic meant that 2020-21 was a year of considerable challenge for the majority of public sector bodies and NIPSO was no exception. The early part of the year saw a significant decrease in the number of complaints received by NIPSO, which was in line with the reported experience of the other Public Services Ombudsman offices. However, the number of complaints received gradually and steadily increased throughout the latter part of the year, meaning that we ended the year with an 11% reduction in complaints received when compared with 2019-20 which had been an

exceptional year for NIPSO with a 37% increase in complaints when compared to the then prior year.

Despite the challenges that moving to working from home meant for our staff, performance across each of the three stages of our process was commendable. At the Initial Assessment (KPI 1) stage of the process, our performance was 96%, which was well ahead of the target of 90%. The number of initial assessment decisions made during the year decreased by 13%; broadly consistent with the reduction in the numbers of complaints received.

Performance on KPI 2 (the Assessment stage) was also considerably ahead of target in 2020-21; 78% against the target of 70%. Despite the reduction in complaints received, the number of cases which progressed to this second stage of our investigation process increased by 9% compared with the previous year. It is notable that over the past 5 years, there has been 88% increase in the number of cases which have progressed to the Assessment stage.

The continued NIPSO focus on achieving early resolution where possible means that the ASSIST team successfully resolved 68 cases via settlement during 2020-21. This means that 20% of cases determined at the Assessment stage resulted in an early resolution of the complaint. It is likely that many of those cases would have met the threshold for the final stage of the investigation process, had a resolution not been achieved for the complainant. This emphasis on achieving resolution is a positive approach to managing resources across the maladministration teams. It allows NIPSO to focus resources on those cases which warrant further investigation, while achieving beneficial outcomes in a timely manner for complainants, where possible.

There was also an increase in the number of cases referred back to the relevant public body for further local resolution; up by 23% compared to the previous year. This reflects our continued focus on giving feedback to bodies to assist them to resolve complaints at source. A referral back to the body to consider further local resolution can be an effective means to achieve an alternative and speedier resolution of complaints, particularly in cases concerning poor complaints handling by that body. This approach is useful where there is an ongoing relationship between the complainant and the public body and it enables trust to be rebuilt.

The number of cases progressed to the Investigation stage this year, increased slightly (by 3%) on the previous year. It is notable that there has been a steady overall increase of 13% over the past 5 years in the numbers of cases accepted for investigation.

Performance at KPI 3 (the Investigation stage) improved significantly on the previous year and ended the year at 68% which is just slightly below the target of 70%. This improvement in performance was especially noteworthy given the challenges faced by the team during the year as a result of disruption caused by the move to working from home due to Covid-19 and the delay in receiving information and responses due to the effect of Covid-19 pandemic on public bodies. This final stage of NIPSO's maladministration complaints process continues to see increases in activity arising from higher case volumes. Performance was pleasing given the challenges in receiving responses to draft decisions and is a continuation of the general upward trend in cases determined at Investigation stage. It is particularly notable that this year saw the highest number of decisions issued at this stage, since the inception of NIPSO in 2016, with a total of 111 decisions issued.

The ASSIST and Investigation teams work increasingly closely on the progression of cases and identification of cases where early resolution, including settlement, is appropriate, resulting in a consistent approach to issues across the teams. Following a process review of our complaints handling procedures at the end of 2019-20, the teams have started to implement some of the identified improvements to our investigative process. These changes are already beginning to demonstrate benefits in the time taken to progress complaints to a decision at all stages of the process. It is anticipated that a number of other improvements identified as a result of the process review will continue to enhance the investigation process as they are implemented throughout 2021-22.

The office continues to undertake outreach and to engage with a number of key sectors. During the reporting year there was very effective engagement with the Schools sector, facilitated by the Education Authority, and with the Housing sector, both of which generated very positive feedback. Despite engagement with schools, complaints from this sector have increased beyond the number anticipated and some particular areas of concern have been raised regarding the use of Restrictive Practices, Special Educational Needs and complaints handling.

The office continues to engage with a number of key sectors; albeit the nature of the outreach during the reporting year shifted significantly to online engagement rather than face-to-face meetings or presentations.

During the year the Office also had significant engagement with the complaints handling teams in the Health and Social Care, Central Government and Local Authority sectors. These regular contacts proved very beneficial in ensuring that NIPSO was aware of how public services were being affected by the COVID 19 pandemic.

As part of the office's ongoing engagement with elected representatives, online presentations and discussions continued to be held during the year with political parties. Looking ahead to 2021-22, the office will be using the findings of a Public Awareness Survey to identify engagement opportunities with a number of minority groups, with the aim of increasing the range of people accessing the Ombudsman's services.

The general improvement in performance detailed above is against a backdrop of the continuing short-term nature of funding available to NIPSO. Longer term budgetary uncertainties inevitably affect NIPSO's ability to plan and recruit beyond the short term. This is further discussed elsewhere (see in particular in the Governance Statement).

Arising from this, the predominant risk factors that are of relevance to NIPSO's complaints case handling performance are:

- (i) The long term increase in complaints (95% since NIPSO was created in 2016) which has the potential to place significant demands on limited resources.
- (ii) Staff turnover and inefficiencies, partly associated with, on occasions, the necessary reliance on short term staff and/or short term contracts; and
- (iii) Uncertainty over future years' resources and inability to identify and mitigate future financial pressures, threatening the achievement of key business objectives

Local Government Ethical Standards (LGES)

Performance relating to complaints about alleged breaches of the Local Government Code of Conduct ('the Code')

In 2020-21 the Commissioner/Acting Commissioner received 48 complaints alleging that councillors had breached the Local Government Code of Conduct ('the Code') - an increase of 17% from the 41 complaints received in 2019-20. Cases in progress as at the end of 2020-21 have increased to 78 from the 53 live cases brought forward at the start of the year. These activity figures are set out in the table below:

Caseload	2020-21	2019-20
Complaints ongoing from the previous year	53	66
Written complaints received in year	48	41
Total complaints under investigation in year	101	107
Number closed at Initial Assessment Stage ' <i>can</i> we investigate'	4	9
Number closed at Assessment Stage ' <i>should</i> we investigate'	10	13
Number of Complaints closed by Alternative Action ⁴	0	10
Number of complaints withdrawn / discontinued	0	9
Number determined at Investigation Stage (with no breach found)	9	10
Adjudications	0	3 ⁵
Complaints ongoing at year end	78	53

LGES KPI performance is set out in the table below:

Indicator	Target	Achieved
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.	85%	84%
KPI 5 - we will complete an investigation within 40 weeks of the date of receipt of the complaint. The target is 60%	60%	50%

LGES Performance Commentary

A total of 23 cases were concluded in 2020-21. 4 were closed at the initial assessment stage, 10 were closed at the assessment stage, and a further 9 closed at investigation stage with a finding of no failure to comply with the Code; The Deputy Commissioner referred 3 cases for adjudication in 2020-21 all of which were ongoing and yet to be determined at the end of the year. No public hearings were held during the course of 2020-21. However, the Commissioner developed a procedure for holding hearings

⁴ 'Alternative Action' seeks, where appropriate and subject to laid down criteria, the satisfactory resolution of a complaint without the cost and resource implications of an investigation and/or an adjudication.

⁵ 3 cases consolidated to 2 Adjudications.

remotely with a number of pre hearing reviews taking place on the platform WebEx® within the reporting period.

In relation to the LGES team's performance, the decision whether to investigate was reached within the 4 week target in 27 of the 32 cases that were considered in 2020-21, an 84% achievement rate against a target of 85%.

Against the target to complete an investigation within 40 weeks of receipt of complaint, 9 out of 18 (50%) of the cases which reached that stage achieved the timescale in 2020-21, against a 60% target.

The impact of the Covid-19 pandemic can be seen in the KPI 5 performance figure with the rapid move to home working, the need to change our processes and procedures in terms of interviewing councillors and taking witness statements and the small size of the team, making it more susceptible to Covid - related effects.

In terms of the nature of complaints, the majority of complaints this year (26 instances) related to allegations that councillors had failed to meet the general rule of conduct in relation to their behaviour towards others including: members of public (11 instances); another councillor (5 instances), and council employees (10 instances). The second most common basis of complaint related to allegations that councillors had failed in their obligations as a councillor (17 instances), including the requirement not to bring the position of councillor or the council into disrepute. This requirement of the Code applies at all times to councillors' conduct. A number of complaints alleged breaches of more than one aspect of the Code. Within this year, councillors' use of social media platforms featured in 15 of the complaints received.

Financial Performance

In 2020-21 NIPSO achieved two of the three established financial KPI's.*

Of particular note, the overall Net Resource Outturn for the reporting period was 1.8% less than estimated – well within the target of 2% despite the disruptive effects of the Covid-19 pandemic in the reporting year.

The financial KPIs, together with the recorded performance in 2020-21, are as follows:

Indicator	Target	Achieved
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 2020-21 Spring Supplementary Estimate, limiting any underspend to 2%.	Not > 2%	1.8%
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 2020-21 Spring Supplementary Estimate.	n/a	Yes
KPI 8 – we will pay 98% of correctly presented supplier invoices within 10 working days of receipt.	98%	97%

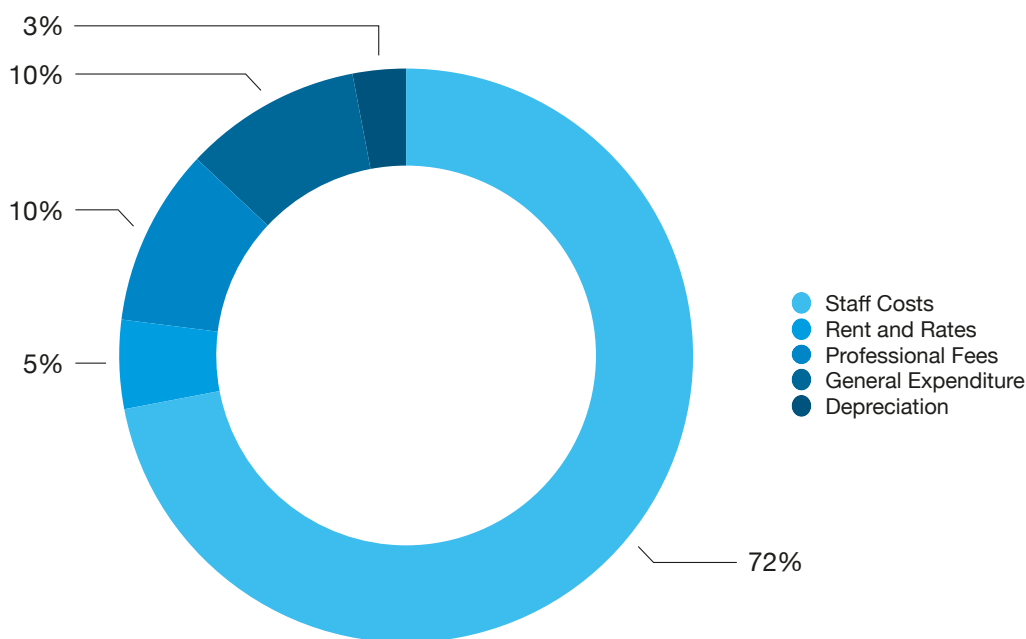
* Erratum – amended from the original on 21 October 2021

Performance against the 2020-21 Spring Supplementary Estimate is summarised in the following table:

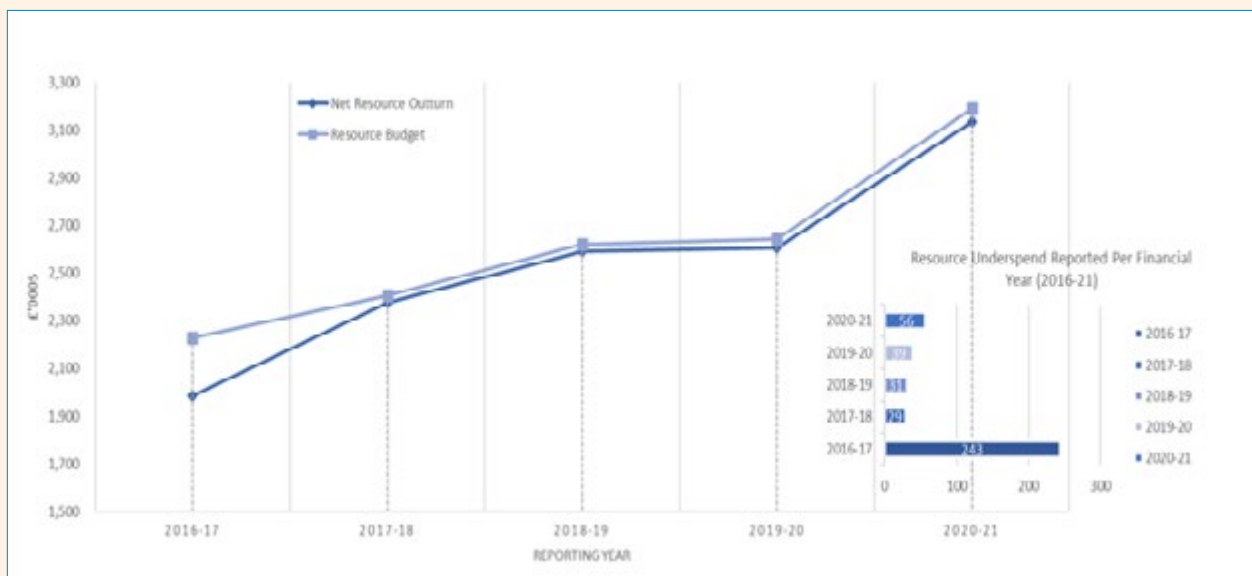
	Estimate £k	Outturn £k	Saving £k	Percentage saving
Net Resource Outturn	3,189	3,133	56	18%
Net Cash Requirement	3,127	3,091	36	12%

The 1.8% Net Resource Outturn under-spend primarily arose from legal fees (accounting for some £12k), rent & rates (10k) and from a number of other areas of general expenditure, consultancy fees (£22k), & other expenditure (net £39k) partly offset by an over-spend in staff related expenditure of £27k. These variations are attributable to factors outside the control of NIPSO, including timing and outcome.

Illustrated below is the breakdown of resource expenditure for 2020-21.



The Office's outturn in Estimate and Budget terms for the years 2016-17 to 2020-21 is illustrated below.



Resource requirements

NIPSO continues on a trend of significant growth in overall demand for its services combined with ongoing extensions of remit. As detailed earlier, the Office has experienced significant longer term increases in complaints over its first five years. Since the last year of the predecessor organisation (Assembly Ombudsman & Commissioner for Complaints) in 2015-16, up to 2020-21, new complaints received have increased by 95%, representing a significant challenge for the Office to manage whilst maintaining and improving performance.

The more recently commenced legislative powers that have had greatest impact are as follows.

- (i) The power to undertake (since April 2018) Own Initiative investigations, whether or not the Office has received a complaint.
- (ii) The power to publish investigations reports where it is in the public interest to do so has significantly raised visibility. Since the first such publication in February 2018 a total of 106 reports had been published up to the end of 2020-21.

NIPSO will continue to engage with the relevant stakeholders including the NI Assembly Audit Committee and the Department of Finance to secure the optimal level of financial resources. Adequate funding is essential to enable the Office to deliver on an ever-increasing range of responsibilities. The delivery of services that the public are entitled to expect in respect of complaints and investigations is the Office's core function and resource constraints will inevitably impact on the level of service.

On a positive note, NIPSO is most appreciative of the Assembly Audit Committee's support for and approval of a significant budgetary uplift of over 8% for 2021-22. Amongst other things this is supporting us in the establishment of our new Complaints Standards function and on developing our outreach, learning and engagement capability.

Social and Environmental Matters

In carrying out its functions NIPSO has regard for human rights obligations and the need to ensure that anti-corruption, anti-bribery, social responsibility and environmental protection policies and measures are in place. The following demonstrates NIPSO's commitment in this regard:

- (i) NIPSO has developed, jointly with the NI Human Rights Commission and with the financial support of the International Ombudsman's Institute, a Human Rights Manual, as a result of which a human rights approach to our work is fully embedded in NIPSO's business processes.
- (ii) NIPSO keeps under review, in liaison with the Audit and Risk Committee, the NIPSO Anti-Fraud (including bribery and corruption) and Raising Concerns (formerly Whistleblowing) policies. Both of these policies were subject to significant review during 2020-21.
- (iii) The significant office refurbishment during 2019-20 has ensured that state-of-the-art energy efficient measures are embedded, for instance in respect of the materials used and the design of up-to-date environmentally responsible energy- efficient heating and lighting.
- (iv) The Office also pursues a number of simple but effective initiatives aimed at reducing waste and respecting the environment. For example through the increased use of scanning and secure emails as an alternative to paper copying and printing, and through availing of all opportunities to recycle office consumables and paper, cardboard and plastic.



Margaret Kelly
Accounting Officer

5 July 2021

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 in SI 2013 No.1981. It is adapted for a public sector context. This Report is signed and dated by the Ombudsman as Accounting Officer. It comprises three sections:

- (i) Corporate Governance Report;
- (ii) Remuneration and Staff Report; and
- (iii) Assembly Accountability and Audit Report.

Corporate Governance Report

The purpose of the corporate governance report is to explain the nature and composition of NIPSO's governance arrangements and outline how they contribute to the achievement of strategic objectives.

Ombudsman's Report

In accordance with the Public Services Ombudsman Act (Northern Ireland) 2016 ('the 2016 Act'), the Ombudsman holds three statutory Offices; Northern Ireland Public Services Ombudsman, Northern Ireland Judicial Appointments Ombudsman and Northern Ireland Local Government Commissioner for Standards. In addition, the Ombudsman is designated as the Accounting Officer for the Office.

As an Officer of the Northern Ireland Assembly, she is independent of government and the bodies within NIPSO's jurisdiction. The 2016 Act provides for the appointment and tenure of office of the Ombudsman for a single non-renewable period of seven years. Margaret Kelly took up post as Ombudsman on 19 August 2020.

As at 31 March 2021 the Office staffing comprised the Ombudsman and 50 members of staff: a part-time acting Deputy Ombudsman; a part time acting Deputy Commissioner; two Directors of Investigations; a Director of Finance and Corporate Services; a Head of Communications; 31 investigative staff (two of whom were temporary agency staff) and thirteen other administrative staff (four of whom were temporary agency staff members).

Corporation Sole

The Ombudsman holds the statutory position of a Corporation Sole. This is defined as an individual person who represents an official position which has a single, separate legal entity, an entity that can only be created by statute, enabling legal continuity with succeeding Office holders having the same powers as their predecessors.

As a Corporation Sole, she has a personal jurisdiction in respect of the functions of her Office and is solely responsible for the performance of those functions. The 2016 Act requires the Office-holder to lay annually a general report on the exercise of NIPSO's functions before the Northern Ireland Assembly. Further details are set out in the Governance Statement.

Senior Management Team

While recognising the Ombudsman's status as a Corporation Sole and the associated responsibilities in setting strategy and policy, the Senior Management Team (SMT) is the principal mechanism for agreeing the business and decision-making in NIPSO.

Under the SMT Operating Framework, reviewed in April 2019, the role of SMT is to set the strategic direction of the Office and to provide advice and support in the discharge of the Office-holder's statutory duties.

The SMT members as at 31 March 2021 were:

Ombudsman (Chair):	Ms Margaret Kelly
Acting Deputy Ombudsman:	Mr Sean Martin
Acting Deputy Commissioner:	Ms Michaela McAleer
Director/Acting Directors:	Mr John McGinnity, Ms Corinne Nelson, Ms Andrea Hegarty.

Significant Interests

A Register of Interests of all staff is maintained by the Office, a copy of which is available to the public on request. No significant interests were noted in this reporting year.

Personal Data Incidents

The Office reports on all 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) 2018, the Freedom of Information Act (FOIA) 2000 and the Environmental Information Regulations (EIR) 2004. The control system has been established to ensure the appropriate processing of personal data and other information used for investigation and reporting purposes through the development of appropriate policies and procedures.

No personal data breaches met the required threshold to be notified to the Information Commissioner's Office during 2020-21.

Pensions applicable

As at 31 March 2021 all members of SMT are members 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 and Staff Report, which forms a separate part of this document.

Acceptance of our Recommendations

The Ombudsman seeks to ensure compliance with recommendations through sharing draft reports and in dialogue with the bodies in remit. In 2020-21 all recommendations made as a result of investigation reports were accepted by bodies in jurisdiction.

Disclosure of relevant audit information

The NIPSO external auditor is the Northern Ireland Audit Office (NIAO). So far as the Ombudsman is aware, there is no relevant information of which the NIAO is not aware. The Ombudsman has taken all necessary steps to make herself aware of any relevant audit information, and confirms that the auditors are aware of that information.

Complaints and Reviews

The Office has two separate processes in place for responding to dissatisfaction with our service. The 'service standards' complaints procedure deals with complaints from any member of the public about the conduct of NIPSO staff, instances of delay or failure to meet the service standards of the Office. In 2020-21 there were eight service standards complaints received. Of these eight complaints, three were upheld, two were partially upheld, one was not upheld and two were, upon consideration, not held to be service standards complaints as they related to a complainant's dissatisfaction with a decision on their case, rather than a service issue.

There is a separate internal review process for complainants who are unhappy with a decision which has been made in relation to their complaint about public services. A complainant may ask for a review of a decision not to accept their complaint for investigation.

A request must be made in writing within 20 working days of the date the complainant receives the decision that their complaint has not been accepted for investigation. In total, during 2020-21 the Office received 56 requests for a review of a decision not to accept a complaint for investigation. Of the 56 requests received, 5 were upheld and the cases reopened.

In relation to complaints of maladministration where it has been decided not to accept a complaint for investigation on jurisdictional grounds, on request, a review of the decision will be completed to ensure that the legislative tests have been correctly applied.

In cases accepted for investigation under the 2016 Act, the Office provides the complainant, the listed authority, and any named person(s) with a copy of the draft report. This affords the parties an opportunity to comment on the Ombudsman's provisional findings, conclusions and recommendations before the final report is issued.

Where a complainant remains dissatisfied with the outcome of a NIPSO decision, they may seek a judicial review. In 2020-21 there was one application seeking leave for judicial review, bringing the number of ongoing judicial review proceedings to two as at 31 March 2021.

Raising Concerns (Whistleblowing)

There were no issues recorded under NIPSO's Raising Concerns policy (formerly Whistleblowing policy) within the reporting period.

Data Protection and Freedom of Information Obligations

By comparison to the prior financial year, there has been a decrease in the number of requests for access to information under the Data Protection Act (DPA) 2018 and the Freedom of Information Act (FOIA) 2000. In 2020-21 the Office formally processed 37

information requests (22 Subject Access Requests, 15 FOI Requests and 0 'mixed' requests) compared to a total of 45 in the previous financial year.

Requests for information under the Environmental Information Regulations (EIR) 2004 are low in number and none were received during 2020-21. Such requests would usually relate to planning complaints.

In the 2019-20 reporting year work commenced on an internal and external file review to include the Office's offsite storage facilities in order to ensure compliance with the requirements of the GDPR. This work was suspended in 2019-20 due to Covid-19 but resumed in 2020-21. It is envisaged this work will be completed in second quarter of 2021-22.

All Ombudsman investigations are conducted in private and there is a statutory bar on the disclosure of 'information obtained' for the purposes of an investigation under the 2016 Act. This bar on disclosure was recognised and upheld by the Information Tribunal in the previous reporting year in the case of David Thompson obo the BBC v the Information Commissioner, the Charity Commission for Northern Ireland and the Northern Ireland Public Services Ombudsman EA/2019/0278P. Given the existence of the statutory bar in the Ombudsman's legislation and the complex legal obligations that the Ombudsman is subject to under DPA, FOIA and EIR, a Memorandum of Understanding (MOU) was concluded between the Ombudsman and the Information Commissioner in 2011. A review of this MOU commenced in 2019 to reflect the impact of the GDPR and the 2016 Act. However due to Covid-19, this work was suspended. The review resumed during 2020-21 in consultation with the ICO and it is envisaged the review will be concluded during 2021-22. The principles in the current MOU, whilst based on the predecessor legislation to the 2016 Act and the DPA 1998, remain broadly applicable to the Ombudsman under the 2016 Act and the DPA 2018/GDPR.

Statement of Accounting Officer's Responsibilities

1. Under the Government Resources and Accounts Act (NI) 2001, the Department of Finance has directed the Accounting Officer to prepare, for each financial year, resource accounts detailing the resources acquired, held, or disposed of during the year and the use of resources 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 income and expenditure, Statement of Financial Position and cash flows for the financial year.
2. In preparing the accounts, the Accounting Officer is required to comply with the requirements of the *Government Financial Reporting Manual* 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 *Government Financial Reporting Manual* have been followed, and disclose and explain any material departures in the accounts;
 - prepare the accounts on a going concern basis; and
 - confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.
3. The Department of Finance has appointed the Ombudsman as Accounting Officer for 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 the NIPSO's assets, are set out in *Managing Public Money Northern Ireland*, published by the Department of Finance.
5. As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the NIPSO's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Governance Statement

Introduction

This governance statement covers the period 1 April 2020 to 31 March 2021 and describes NIPSO's internal control structure and resource management processes. During the reporting year, in August 2020, I took up office as Ombudsman and Accounting Officer. Prior to that Paul McFadden had served as Acting Ombudsman from March 2020 and as Interim Accounting Officer from July 2019 up to August 2020.

As Ombudsman I am a Corporation Sole. 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 relating to Government Departments and their agencies, local Councils, health and social care, education and other public service providers. I also investigate complaints about professional judgment in health and social care. I also have jurisdiction in relation to 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 an Annual Report as required under the provisions of the 2016 Act. 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 the investigation and adjudication of complaints of alleged breaches of the Northern Ireland Local Government Code of Conduct ('the Code') as Northern Ireland Local Government Commissioner for Standards.

As Accounting Officer, I have had responsibility for maintaining effective governance and a sound system of internal control that supports the achievement of Office policies and strategic objectives. I am required also to safeguard 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 provided for in *Managing Public Money Northern Ireland*.

In accordance with DAO (DoF) 05/17, I have, in April 2021 completed a declaration confirming my fitness to carry out the Accounting Officer role.

Governance Framework

In my role I aim to achieve compliance with the spirit of the 'Corporate Governance in Central Government Departments: Code of Good Practice NI 2013' ('the 2013 Code') issued by the Department of Finance. I accept the tenets of the 2013 Code as constituting best practice. However, as Corporation Sole I am unable to directly apply the 2013 Code arrangements to my Office. In order to ensure a proportionate and appropriate response to the guidance, as detailed later in this statement I am advised by a Senior Management Team (SMT). I believe that this reflects the principles and best practice contained in the guidance and practical application of the 2013 Code.

NIPSO has an established corporate governance framework 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 its statutory functions. My officials have recently reviewed the comprehensive framework document

that my Office maintains. This sets out in detail the corporate governance mechanisms and arrangements to which NIPSO adheres.

I am satisfied that the corporate governance framework and arrangements for the Office comply 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.

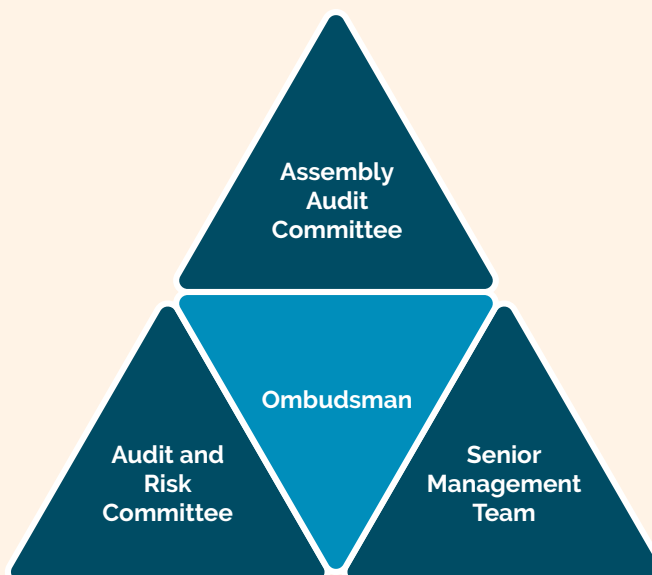
Governance Structure

NIPSO's governance structure reflects my 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 the role.

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 received. My decisions and those made by staff on delegated authority are amenable to judicial review. In respect of complaints that a councillor has breached the Code the investigation of complaints has been delegated to an acting deputy under delegated authority. The acting Deputy Commissioner for Standards refers cases to me where he/she considers it is appropriate to hold an adjudication hearing. Where I find a breach of the Code, I can decide to take no action or impose a sanction in any given case. The sanction can be censure; suspension (or interim suspension) for a period up to one year, or disqualification. A Councillor may seek leave to appeal to the High Court regarding a decision on sanction.

The governance arrangements established to support my statutory functions are illustrated in Figure 1 below. They are also set out in a 'Memorandum of Understanding on the Governance and Accountability Arrangements of the Northern Ireland Public Services Ombudsman'⁶.

Figure 1



⁶ This MOU was finalised and agreed by the previous Assembly Audit Committee (AAC) in November 2016, although not formally signed by the respective parties. Upon restoration of the Assembly in January 2020 the re-established AAC has indicated plans to review and formalise this document. This is expected to form part of the AAC 'Review of the Governance and Accountability Arrangements for the Northern Ireland Assembly Audit Office (NIAO) and Northern Ireland Public Services Ombudsman (NIPSO)', which is ongoing as at the date of writing.

Current NIPSO Governance Mechanisms

The following governance mechanisms are in place to provide extensive assurance that NIPSO is directed and controlled in an efficient and effective manner.

- Accountability, under a Memorandum of Understanding, to the Northern Ireland Assembly Audit Committee (AAC)
- An independent Audit and Risk Committee (ARC) to which NIPSO provides regular and comprehensive information regarding the effective discharge of our functions and in respect of which the ARC provides an appropriate challenge role;
- An externally appointed Internal Audit Service, which examines and reports on a rolling programme of operational and administrative areas of NIPSO's business and which presents an annual Assurance Report;
- External Audit, undertaken by the Northern Ireland Audit Office, including an assurance that the expenditure and income in the annual financial statements have been applied for the purposes intended by the Assembly;
- A SMT comprising multi-disciplinary directors who support the Ombudsman in the development and delivery of the Office's strategic and business plans;
- Publication of quarterly SMT minutes on the NIPSO website;
- The maintenance and regular review of a Corporate Risk Register in respect of each of NIPSO's strategic objectives;
- The operation of a regular Quality Assurance audit framework with a view to ensuring that those coming into contact with the office receive the best quality service possible and that all opportunities for internal organisational learning are identified;
- Engagement of external peer review and/or specialist assurance in respect of key business activity areas;
- Adherence to the Ombudsman Association Service Standards Framework – a document that sets out what the Association considers best practice and which the Association's members (including NIPSO and all other Ombudsmen in the UK and Ireland) are required to adopt;
- A Review procedure for delegated decisions on complaints;
- A procedure for complaints from the public about our service;
- Active participation and contribution to the sharing of best practice between other ombudsman services within the UK, Ireland and internationally;
- Regular NIPSO participation in a range of specialist Ombudsman Association working groups to develop and learn from current Ombudsman best practice;

Key elements of the above list are expanded upon in the following sections.

Northern Ireland Assembly Audit Committee

I am accountable to the Northern Ireland Assembly Audit Committee for the exercise of my functions and must report annually to the Assembly in respect of those functions. This Committee's responsibilities include: examining NIPSO's Estimate and laying it before the Assembly; considering NIPSO's Strategic Plan; examining the NIPSO Annual Report and Accounts and NIAO audit reports thereon. The Audit Committee is currently undertaking a review of the governance and accountability arrangements for NIPSO

(alongside the NIAO) and I am fully engaged with the Committee in the conduct of this review.

Audit and Risk Committee

The NIPSO Audit and Risk Committee ('the Committee') supports the Accounting Officer by monitoring the corporate governance, risk management and control systems in the Office. The current Committee Chair, Mr Dónall Curtin, was appointed for an initial period of three years, with effect from 24 June 2019.

As provided for in their initial letters of appointment, the two independent Committee members in May 2020 had their original three year appointment period extended by up to two further years and continued to serve on the Committee throughout 2020-21. I was most appreciative of these members' willingness to extend their period of service and thereby ensure a degree of continuity during an ongoing period of considerable change for the Office. A recruitment process for new independent members is being undertaken during 2021-22.

The Committee fulfils its role by offering objective advice and challenge on issues concerning the risk, control and governance of the Office and associated assurances. The Committee provides reports through the Independent Chair to me and any matters identified in those reports are actioned and dealt with by SMT. The Committee's Terms of Reference are available on NIPSO's website. 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.

The Committee met six times during 2020-21. Attendance at meetings held during the year was as follows:

Present	30/04/2020	28/05/2020 ¹	30/07/2020	13/08/2020 ²	27/10/2020	28/01/2021
Dónall Curtin (Independent Chair)	√	√	√	√	√	√
John Paul Irvine (Independent Non-Executive Member)	√	√	√	√	√	√
Ursula O'Hare (Independent Non-Executive Member)	√	√	√	√	√	√

¹ This was a single-item meeting to discuss the draft Governance Statement and Financial Statement elements of the 2019-20 Annual Report and Accounts.

² This was a special meeting to discuss solely the draft 2019-20 Report to those Charged with Governance (RTTCWG).

In addition, other members of staff attended, as required, to assist with the discussion of certain agenda items.

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

- (i) review of Performance;

- (ii) review of Audit, Accountability and Governance;
- (iii) review of the NIPSO Risk Register;
- (iv) review of NIAO and IA reports, and
- (v) Review of relevant emerging DAO guidance.

In addition to providing assurance on the preparation and audit of the Office's Annual Report and Accounts for 2020-21, the Committee considered the findings of the reviews undertaken and reports prepared by the out-sourced Director of Internal Audit.

At its January 2021 meeting the Committee considered the assurance-based internal audit report on '*Review of Covid-19 Response*'. At its May 2021 meeting the Committee considered the assurance based '*Review of Own Initiative Investigations Process*' and in addition the follow-up review on outstanding recommendations from previous reviews. An advisory based internal audit '*Review of Budgetary Management*' is also due to report early in 2021-22.

This internal audit programme of work is in fulfilment of the 2020-21 audit programme, which was agreed in advance by the Committee.

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.

Senior Management Team (SMT)

The SMT meets monthly (and more frequently when required) to consider NIPSO's plans, targets and the strategic direction of the Office using key performance and risk indicators. The SMT Operating Framework and the minutes of its meetings are available on request from the Office. Quarterly minutes are published on NIPSO's website. The SMT members in 2020-21 are listed on page 15.

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. There were no conflicts of interest noted by SMT members in relation to agenda items in 2020-21.

The SMT operating framework includes commitments to:

- (i) Support the Ombudsman in the development and delivery of Strategy and Business Plans for the Office within a performance management framework.
- (ii) Advise on the prioritisation of activities within NIPSO to ensure the most effective and efficient use of resources.
- (iii) Manage and monitor the effectiveness of policies and procedures in the Office.
- (iv) Ensure that staff are organised and deployed to achieve optimum output and effectiveness for the benefit of citizens and other stakeholders.
- (v) Encourage and promote innovation throughout the range of NIPSO functions.
- (vi) Review and manage identified risks.
- (vii) Monitor and review the performance of NIPSO's financial, human and technical resources to ensure effectiveness of financial and management controls.

- (viii) Ensure the continuing relevance of NIPSO's policies and procedures.
- (ix) Promote effective team working across the range of NIPSO functions and activities to ensure optimum efficiency and effectiveness.
- (x) Deliver the Communications Strategy and further develop it in light of emerging needs.
- (xi) Develop and implement a Human Resource Strategy that achieves effective and efficient people management standards that achieve best practice and meet all equality and employment legislation.
- (xii) Ensure staff conduct and NIPSO policies are consistent with and reflect the NIPSO values.
- (xiii) Report the work of SMT to the NIPSO Audit and Risk Committee.
- (xiv) Consider the implications of recommendations of External Audit, Internal Audit and the NIPSO Audit and Risk Committee.
- (xv) Advise and support the implementation of NIPSO's MOU with the Assembly Audit Committee.

Attendance at the twelve SMT meetings held during 2020-21 was as follows:

Present	29/4/20	21/5/20	25/6/20	23/7/20	27/8/20	24/9/20	15/10/20	13/11/20	10/12/20	19/01/21	18/2/21	16/3/21
Margaret Kelly ¹					√	√	√	√	√	√	√	√
Paul McFadden ²	√	√	√	√	√	√	√	√	√			
Sean Martin	√	√	√	√	√	√	√	√	√	√	√	√
Michaela McAleer	√	√	√	√	√	√	√	√	√	√	√	√
John McGinness	√	√	√		√	√	√	√	√	√	√	√
Corinne Nelson ³	√	√	√	√		√	√	√	√	√	√	√
Andrea Hegarty ⁴	√	√	√	√				√			√	√
Claire McIlhatton ⁵	√	√	√	√	√							

1 Joined NIPSO as Ombudsman with effect from 19 August 2020.

2 Resigned from NIPSO with effect from 8 January 2021

3 Served as Acting SMT member over the course of the year.

4 Served intermittently as Acting SMT member over the months indicated

5 Retired from NIPSO on 31 October 2020.

In addition, other officers were in attendance at SMT meetings, as required, to contribute to the discussion of agenda item(s).

Review of SMT

In May 2020 Internal Audit reported on its 2019-20 'Review of the role, functions and terms of reference of the NIPSO Senior Management Team'. It contained some 11 recommendations, a number of which have been implemented as at the end of 2020-21. The remaining outstanding recommendations are to be addressed as early as possible in 2021-22, in light of a comprehensive self-assessment in April 2021 of SMT effectiveness. This was carried out, insofar as relevant to my position as a

Corporation Sole, in accordance with the *'Corporate governance in central government departments: Code of good practice NI 2013'*.

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 a reasonable 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; impact should they be realised; and to manage them efficiently, effectively and economically. The system of internal control was in operation in this Office throughout the year ended 31 March 2021. This extends to the date of approval of the Annual Report and Accounts. It accords with Department of Finance guidance.

Capacity to Handle Risk

As Accounting Officer, I operate the established corporate planning and management arrangements to address strategic and operational risks within the Office.

I have a personal statutory authority to undertake investigations in my respective roles of Northern Ireland Public Services Ombudsman, Northern Ireland Judicial Appointments Ombudsman and Northern Ireland Local Government Commissioner for Standards. In the latter role I adjudicate on the findings in cases referred to me, having delegated the investigation of all complaints to my Deputy. I therefore have ultimate responsibility for risk management and for making all decisions, taking account of the Office's risk appetite and level of exposure to risk. I am empowered under the 2016 Act to delegate to members of my staff my authority to investigate, as appropriate.

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. The SMT assess performance against the strategic and business plan objectives, and address risks which must be proactively managed.

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

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

The SMT continues to identify and review training needs through the established performance appraisal processes and ensures that members of staff have the required skills and also an appropriate awareness of governance and risk management.

The SMT also regularly examines its compliance with relevant Department of Finance guidance, when issued, particularly in relation to ensuring that providers of Internal Audit services meet the necessary professional standards.

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, with the assistance of SMT, 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 Audit and Risk Committee. The Risk Register captures systematically all relevant risks which may impact on the achievement of each of the five NIPSO strategic objectives. The Register also details the measures in place, or planned, in order to best manage these risks within available resources.

As at the 2020-21 year end the key risks identified at corporate level were as follows:

1. **Covid-19 - current impacts and longer term aftermath.** This spans a range of identified risks across NIPSO's key Strategic Objectives. It encompasses service disruption, resourcing uncertainty, social distancing threats to LGES adjudications, staff wellbeing, IT/Information security and future uncertainty of the role and positioning of NIPSO in a post Covid-19 landscape.
2. Renewed **growth in complaint case numbers**, threatening the quality and timeliness of decision-making, and achievement of Key Performance Indicators (KPIs). Potential for a significant rise in complaints specifically related to changes to services as a result of Covid-19,
3. Risks of **legal challenge** including unforeseen, potentially unfunded, legal costs (Maladministration and LGES)
4. Failure to avail of all opportunities to support **learning from complaints** and improvement in public service delivery.
5. Changeover to new complaints **Case Handling System** (Workpro) and risks of operational familiarisation issues and management reporting capability.

Further information on the above and on all corporate risks identified by NIPSO, the controls currently in place to manage these risks and the further controls under consideration (subject to available resources and prioritisation), is set out in detail in the NIPSO Corporate Risk Register as at 31 March 2021, available separately.

Internal Control System

In addition to the established Policy and Framework for Risk Management, NIPSO has a robust system of internal control. These controls include maintaining appropriate methodologies, principles and policies for the Office and a Code of Conduct. All Office manuals and practice notes provide detail on a range of control issues, such as operational and financial procedures and delegated authorities. A Code of Conduct setting out the standards expected of staff was issued in 2017, shortly after the establishment of NIPSO. A Conflicts of Interest Policy was also developed. Also, an anti-fraud policy and response plan, and a 'Raising Concerns' (formerly referred to as 'Whistle blowing') policy to enable staff to report concerns over any aspect of the Office's business were both reviewed, updated and re-issued in 2020-21. Staff must adhere to all relevant internal control policies and procedures.

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

- (i) The SMT, which meets monthly to consider, plan and review the performance and strategic direction of the Office.

- (ii) A report prepared by the Chair of the Audit and Risk Committee assessing the work and effectiveness of the Committee.
- (iii) Strategic and business planning processes to evaluate past performance against Business Plan targets and set forward plans and targets.
- (iv) 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.
- (v) 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 of the internal controls.
- (vi) Performance and risk indicators established and reviewed annually.
- (vii) Staff Appraisals linked to the annual business plan, individual KPIs and training needs.
- (viii) Completion of individual Stewardship Statements by SMT members (most recently completed in April 2021).

Information Assurance

The security and appropriate management of information is an area of high risk, in which I take a continuous interest. The Office has a full suite of information related policies. Information management strategies continue to be robustly assessed, monitored and reviewed to ensure that information used for investigations and for reporting purposes is protected and appropriately processed in accordance with legal requirements including the General Data Protection Regulation 2018 (GDPR), the Data Protection Act 2018 (DPA), the Freedom of Information Act 2000 (FOIA) and the Environmental Information Regulations 2004 (EIR). These Information Acts, together with the relevant statutory Codes of Practice, are the relevant legal framework applicable during the reporting period. Any member of staff who breaches established policy may be subject to disciplinary action where that is considered appropriate after investigation. In addition, a breach of confidentiality may result in termination of a service arrangement or data processor contract.

The DPO and staff from the Finance & Corporate Services Directorate ensured that minimal risk was posed to the security of information throughout the transference of staff to a working from home status following the onset of the Covid-19 public health pandemic. All relevant control measures were put in place throughout this period including the introduction of an Information Security Policy for Homeworking with the result that the security of information was not put at undue risk.

During 2020-21, the DPO and staff from the Finance & Corporate Services Directorate continued the review of the Office's off-site and on-site storage arrangements. The public health pandemic required the Office to postpone the review but this has resumed following the easing of government restrictions. This forms part of the Office's commitment to review its technical and organisational measures to ensure compliance with the GDPR and the DPA.

Staff are kept up to date by the DPO regarding any changes in practice required by the GDPR. A review of the Office's suite of information policies including the Information Asset Register was carried out during the reporting period. This review could only be conducted in part due to the impact of Covid-19 but will be concluded in line with the easing of government restrictions.

Budget Position

During the year NIPSO's Finance and Corporate Services staff have liaised with DOF in the course of monitoring rounds and as required in establishing and where necessary adjusting the in-year budgetary needs in respect of 2020-21.

Regarding the budget for 2021-22, in September 2020 NIPSO commenced engagement on this with the Northern Ireland Assembly Audit Committee (AAC). Following a number of attendances at evidence sessions by the Ombudsman and her officials, the AAC in December 2020 recommended to DOF that NIPSO's 2021-22 budgetary proposals be accepted and incorporated in the 2021 Budget Bill.

The Assembly passed the Budget Act (Northern Ireland) 2021 in March 2021 which authorised the cash and use of resources for NIPSO for the 2020-21 year, based on the Executive's final expenditure plans for the year. The same Act also authorised a Vote on Account to authorise NIPSO's access to cash and use of resources for the early months of the 2021-22 financial year. This is to be followed by the 2021-22 Main Estimates and the associated Budget (No. 2) Bill before the summer recess.

Review of Effectiveness

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

My review 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 received assurance from SMT 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 conducted by the NIAO and by independent Internal Auditors. I am committed to addressing any governance 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 outlined in *Managing Public Money Northern Ireland*, I have formed the view that no significant internal control weaknesses have been identified for the period 2020-21. All the recommendations made were to enhance established systems or procedures 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 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.

As Accounting Officer, I am satisfied that:

- (i) Strategies and policies to achieve the operational objectives of the Office are developed, implemented and reviewed;

- (ii) Appropriate strategies and policies are implemented in all aspects of the Office's operations;
- (iii) Good quality services are delivered efficiently and effectively within available resources;
- (iv) Performance is regularly and rigorously monitored and effective measures are put in place to address any poor performance identified;
- (v) Legislation, regulations and relevant Codes of Practice are complied with;
- (vi) Information used by the Office is secure, relevant, accurate, up-to-date, timely and reliable;
- (vii) Financial statements and other corporate information published by my Office are accurate and reliable;
- (viii) Financial resources are managed efficiently and effectively and are safeguarded;
- (ix) Human and other resources are appropriately managed and safeguarded, and;
- (x) All Northern Ireland Audit Office and Internal Audit recommendations have been or are being addressed by NIPSO.

Significant Internal Control Weakness

I am pleased to report that there were no significant weaknesses in the Office's system of internal controls in 2020-21 that affected the achievement of the Office's strategic objectives, business plan targets and good governance.

Personal Data Incidents

No personal data breaches met the required threshold to be notified to the Information Commissioner's Office during 2020-21.

Remuneration and Staff Report

Remuneration Report

This remuneration and staff report sets out NIPSO's remuneration policy for the Senior Management Team, reports on how that policy has been implemented and sets out the amounts paid to SMT members in the reporting year. The report provides details on remuneration and staff that the Assembly and other stakeholders see as key to accountability.

Remuneration Policy

The 2016 Act provides for appointment of the Northern Ireland Public Service Ombudsman which is a Crown appointment made on the nomination of the Northern Ireland Assembly for a single term of seven years. In the event of the position becoming vacant, the 2016 Act provides for the appointment of an Acting Ombudsman for a period extending no longer than the first anniversary of the vacancy arising. The former Deputy Ombudsman, Paul McFadden, concluded his period as Acting Ombudsman upon my appointment as Ombudsman with effect from 19 August 2020. The 2016 Act provides for the remuneration of the Ombudsman/Acting Ombudsman, together with associated pension and national insurance contributions to be charged directly to and issued out of the Consolidated Fund for Northern Ireland, rather than out of NIPSO's Estimate. The relevant remuneration, including associated pension and national insurance contributions, is disclosed in Note 3.1 to the Accounts on page 60.

Service Contracts

Senior Management Team

The 2016 Act provides that the Ombudsman may appoint staff and that these staff be appointed at such remuneration and on such other terms and conditions as I shall determine. This requirement is subject to the Ombudsman 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 Northern Ireland Civil Service.

All appointments to SMT were made by the Ombudsman on the basis of fair and open competition.

Unless otherwise stated the staff and officers 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.

Remuneration and Pension entitlements

The following sections provide details of the remuneration and pension interests of the SMT in the current and prior reporting years.

Remuneration of the Ombudsman (audited information)

Officials	Salary (£'000)		Benefits in kind (to nearest £100)		Pension Benefits** (to nearest £1000)		Total (£'000)	
	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20
Ms Margaret Kelly (from 19/08/20)	60-65 (100-105 FYE) [^]	-	-	-	25,000	-	85-90 (130-135 FYE)	-

[^] FYE = Full Year Equivalent

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

Senior Management Remuneration (audited information)

Officials	Salary (£'000)		Benefits in kind (to nearest £100)		Pension Benefits** (to nearest £1000)		Total (£'000)	
	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20
Mr Paul McFadden* (until 08/01/21)	75-80 (95-100 FYE) [^]	85-90	-	-	23,000	34,000	95-100 (120-125 FYE)	120-125
Mrs Michaela McAleer Director (from 03/03/20 temporary joint Deputy Ombudsman)	60-65	55-60	-	-	24,000	23,000	85-90	80-85
Mr Sean Martin Director (from 03/03/20 temporary joint Deputy Ombudsman)	60-65	50-55	-	-	24,000	22,000	85-90	75-80
Mr John McGinnity Director	55-60	55-60	-	-	22,000	13,000	65-70	65-70
Mrs Claire McIlhatton Director (until 31/10/20)	15-20 (50-55 FTE) [^]	30-35 (50-55 FTE) [^]	-	-	8,000	13,000	30-35 (65-70 FTE) [^]	45-50 (65-70 FTE) [^]
Mrs Corinne Nelson (20/04/20-20/08/20) (01/10/20-31/03/21)	40-45	-	-	-	16,000	-	55-60	-
Mrs Andrea Hegarty (20/04/20-20/08/20) (01/02/21-31/03/21)	20-25	-	-	-	8,000	-	30-35	-

*Paul McFadden was appointed as the Northern Ireland Public Services Acting Ombudsman with effect from 01/03/20 until 15/07/20. Paul returned to the position of Deputy Ombudsman from 16/07/20 and resigned from NIPSO with effect from 08/01/21.

**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 exclude those due to inflation or any increase or decreases due to a transfer of pension rights.

[^] FTE = Full Time Equivalent

Salary

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

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. No Officials received benefits in kind.

Pay Multiples (audited information)

	2020-21	2019-20
Band of Highest Paid earner Total Remuneration* (£000)	100-105	85-90
Median Total Remuneration*(£)	32,800	32,157
Ratio	3.13	2.72

**Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions*

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. NIPSO's workforce, other than the Ombudsman who is a crown appointee, comprises direct recruits, staff seconded from the Northern Ireland Civil Service (NICS) and from other public bodies. The remuneration of all staff including those seconded from outside the NICS is reflected within the calculation.

The banded remuneration of the highest-paid earner in NIPSO in the financial year 2020-21 was £100k-105k (2019-20, £85k-£90k). This was 3.13 times (2019-20, 2.72) the median remuneration of the workforce, which was £32,800 (2019-2020 £32,157). The increase in the ratio relates to the appointment of a permanent Ombudsman during 2020-21, whereas in 2019-20 the highest paid employee served in a number of temporary roles. The Office's highest paid earner is the Ombudsman, who is also the Accounting Officer. However, as noted on page 30, the remuneration of the Ombudsman was met from the Consolidated Fund.

In 2020-21, no employees (2019-20, Nil) received remuneration in excess of the highest-paid earner.

The remuneration of staff ranged from £16,842 to £65,994 (2019-20: £15,857- £53,518).

Remuneration of NIPSO Audit and Risk Committee Independent Chair and Independent Members.

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

	2020-21 £'s		2019-20 £'s	
	Basic Remuneration	Benefit in Kind	Basic Remuneration	Benefit in Kind
Dónall Curtin (Independent Chair) 24 June 2019 onwards	2,660	-	2,504	-
John Paul Irvine (Independent Non-Executive Member)	1,280	-	1,540	-
Ursula O'Hare (Independent Non-Executive Member)	1,600	-	1,240	-

Further information about the NIPSO Audit and Risk Committee is detailed within the Governance Statement.

Pension Entitlements (audited information)

Pension Benefits of the Ombudsman (audited information)

Officials	Accrued pension at pension age as at 31/3/21 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/21	CETV at 31/3/20	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
Ms Margaret Kelly Ombudsman (from 19/08/20)	0-5	0-2.5	20	-	15	-

Pension Entitlements of Senior Management (audited information)

Officials	Accrued pension at pension age as at 31/3/21 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/21	CETV at 31/3/20	Real increase in CETV	Employer contribution to partnership pension account
	£'000	£'000	£'000	£'000	£'000	Nearest £100
Mr Paul McFadden Deputy Ombudsman* (Until 08/01/21)	5-10	0-2.5	77	61	8	-
Mr John McGinnity Director	15-20 plus lump sum of 50-55	0-2.5 plus lump sum	77	61	8	-
Mr Sean Martin Director (from 03/03/20 temporary joint Deputy Ombudsman)	5-10	0-2.5	81	61	13	-

Mrs Claire McIlhatton Director** (Until 31/10/20)	0-5	0-2.5	60	53	6	-
Mrs Michaela McAleer Director (from 03/03/20 temporary joint Deputy Ombudsman)	5-10	0-2.5	63	46	11	-
Mrs Corinne Nelson Director (20/04/20- 20/08/20)	0-5	0-2.5	47	43	3	-
Mrs Corinne Nelson Director (01/10/20 -31/03/21)	5-10	0-2.5	56	48	5	-
Mrs Andrea Hegarty (20/04/20 -20/08/20)	0-5	0-2.5	27	25	1	-
Mrs Andrea Hegarty (01/02/21-31/03/21)	0-5	0-2.5	32	31	1	-

*Paul McFadden was appointed to the role of Acting Ombudsman with effect from 01/03/20 until 15/07/20. From 16/07/20 Paul resumed the position of Deputy Ombudsman. Paul McFadden resigned from his position as Deputy Ombudsman on 08/01/21.

**Claire McIlhatton retired from her position as Director on 31/10/20.

Northern Ireland Civil Service (NICS) Pension Schemes

Pension benefits are provided through the Northern Ireland Civil Service pension schemes which are administered by Civil Service Pensions (CSP).

The alpha pension scheme was introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of existing members of the classic, premium, classic plus and nuvos pension arrangements also moved to alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age did 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 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 accrual rate is 2.32%.

Discrimination identified by the courts in the way that the 2015 pension reforms were introduced must be removed by the Department of Finance. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relates to the different schemes e.g. classic, alpha, etc. and is not the monetary benefits received. This is known as the 'McCloud Remedy' and will impact many aspects of the Civil Service Pensions schemes including the scheme valuation outcomes. Further information on this will be included in the NICS pension scheme accounts which are available at:

<https://www.finance-ni.gov.uk/publications/dof-resource-accounts>

Currently new entrants joining can choose between membership of alpha or joining a '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 also a CARE arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current accrual rate is 2.3%.

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). From April 2011, pensions payable under classic, premium, and classic plus are reviewed annually in line with changes in the cost of living. New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining the partnership pension account.

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).

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. Scheme Pension age is 60 for members of classic, premium, and classic plus and 65 for members of nuvos. The normal scheme 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 www.finance-ni.gov.uk/civilservicepensions-ni.

All pension benefits are reviewed annually in line with changes in 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 2020 was 0.5% and HM Treasury has announced that public service pensions will be increased accordingly from April 2021.

Employee contribution rates for all members for the period covering 1 April 2021 – 31 March 2022 are as follows:

Scheme Year 1 April 2021 to 31 March 2022

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 01 April 2021 to 31 March 2022
£0	£ 23,999.99	4.60%
£24,000.00	£55,499.99	5.45%
£55,500.00	£152,499.99	7.35%
£152,500.00 and above		8.05%

Cash Equivalent Transfer Value (CETV)

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 2015 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 compensation for loss of Office recorded for NIPSO in the period under review and therefore no compensation paid.

Temporary Staff

In 2020-21, the Office paid £185,200 (2019-20: £108,123) for temporary staff. The increase is due to the need for increased short-term staffing cover for maternity and long term sickness absences as well as short term project support requirements.

Staff Report

Staff numbers and related costs (audited information)

Staff costs comprise:

			2020-21 £000	2019-20 £000
	Permanently employed staff	Others	Total	Total
Wages and salaries	1,558	166	1,724	1,483
Social security costs	157	16	173	151
Other pension costs	460	4	464	425
Sub Total	2,175	186	2,361	2,059
Less recoveries in respect of outward secondments	102	-	102	21
Total net costs	2,073	186	2,259	2,038

The Northern Ireland Civil Service main pension schemes are unfunded multi-employer defined benefit schemes but NIPSO is unable to identify its share of the underlying assets and liabilities.

The Public Service Pensions Act (NI) 2014 provides the legal framework for regular actuarial valuations of the public service pension schemes to measure the costs of the benefits being provided. These valuations inform the future contribution rates to be paid into the schemes by employers every four years following the scheme valuation. The Act also provides for the establishment of an employer cost cap mechanism to ensure that the costs of the pension schemes remain sustainable in future.

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2016 scheme valuation was completed by GAD in March 2019. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2019 to 31 March 2023.

The 2016 Scheme Valuation requires adjustment as a result of the 'McCloud remedy'. The Department of Finance have also commissioned a consultation in relation to the Cost Cap Valuation which will close on 25 June 2021. By taking into account the increased value of public service pensions, as a result of the 'McCloud remedy', scheme cost control valuation outcomes will show greater costs than otherwise would have been expected. On completion of the consultation the 2016 Valuation will be completed and the final cost cap results will be determined.

For 2020-21, employers' contributions of £459,970 were payable in respect of NICS pensions (2019-20 £421,363) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £Nil (2019-20 £Nil) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer

contributions are age-related and range from 8% to 14.75% (2019-20, 8% to 14.75%) of pensionable pay.

The partnership pension account offers the member the opportunity of having a 'free' pension. The employer will pay the age-related contribution and if the member does contribute, the employer will pay an additional amount to match member contributions up to 3% of pensionable earnings.

Employer contributions of £Nil, 0.5% (2019-20 £Nil, 0.5%) of pensionable pay, were payable to the NICS Pension schemes 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 (2019-20: Nil) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2019-20: £Nil).

Average number of persons employed (audited information)

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

		2020-21 Number	2019-20 Number
	Permanent staff		
	Others		
	Total		Total
Total	42	5	47
			41

Reporting of Civil Service and other compensation schemes- exit packages

NIPSO did not incur any exit package costs in the year under review (2019-20 also £Nil).

Staff Numbers as at 31 March 2021

	Male	Female	Total
Ombudsman	-	1	1
Acting Deputy Ombudsman/Commissioner	1	1	2
Other Senior Management Team	1	2	3
Other Staff	16	29	45
Total	18	33	51

Absence Data

Sickness absence data for 2020-21 is as follows:

Working Days lost 2020-21	Average days lost per WTE member of staff	Absence Rate 2020-21 %
107	2.5	1.2%

The above figures are based on information available as at 31 March 2021. The recorded absence rate represents a very significant decrease from the 6.3% (13.6 days per WTE employee) reported in 2019-20. This is mainly accounted for by a number of instances of lengthy absences that occurred in 2019-20; this was not the case to any significant extent in 2020-21.

Expenditure on External Consultancy

NIPSO did not incur any external consultancy costs in the year under review (2019-20 also £nil).

Staff Policies and Other Employee Matters

By virtue of the Public Services Ombudsman Act 2016 ('the 2016 Act'), the Ombudsman can appoint staff, determine the terms and conditions of their employment, and make arrangements in respect of salary and pensions for them. Furthermore, as stated in the 2016 Act (Sch 1, para 15[2]) *'the Ombudsman must have regard to the desirability of keeping the terms and conditions of employment, salary and pensions broadly in line with the civil service of Northern Ireland.'* Consequently, a comprehensive suite of HR policies has been developed to satisfy this requirement and fully in accordance with current employment legislation.

NIPSO applies the recruitment principles as set out in the NIPSO Recruitment and Selection Policy and Procedure, appointing candidates on the basis of merit. Relevant recruitment and selection training is mandatory for all individuals involved in recruitment and selection of staff.

NIPSO carries out its statutory obligations under fair employment legislation, including the annual monitoring return and triennial Article 55 submission.

NIPSO is committed to providing and promoting equality of opportunity. All staff, irrespective of their employment status and job applicants (actual or potential) are treated fairly and decisions about recruitment and selection, promotion, training or any other benefit are made fairly and reasonably, without unlawful discrimination.

NIPSO endeavours to ensure that its workplace and employment policies and practices do not unreasonably exclude or disadvantage those job applicants and employees who have disabilities. To this end, NIPSO complies with the duty that is imposed on it to make reasonable adjustments in relation to such persons.

NIPSO also recognises that learning and development is an investment and not purely a cost, and it is therefore committed to the fullest possible development of all its staff. NIPSO offers a wide range of development opportunities through on the job learning, self-managed learning, deployment opportunities, group learning and external trainer-led interventions.

NIPSO also works closely with elected Trade Union and employee representatives in all matters relating to its staff.

2020-21 Staff turnover and staff engagement indicators

New reporting requirements in HM Treasury's 2020-21 Financial Reporting Manual (FReM) were promulgated by DoF in guidance within FD (DoF) 01/21, issued in January 2021. These requirements relate to staff turnover and staff engagement scores.

NIPSO has put measures in place in order to be in a position to calculate and publish staff turnover scores as and from 2021-22.

Regarding Staff Engagement Scores, again NIPSO intends to be in a position to report on these as and from 2021-22. As regards 2020-21 the following specific staff engagement activity took place:

- In the context of the Covid-19 pandemic, in June 2020 NIPSO issued a Safety and Wellbeing Questionnaire to all staff to help inform plans for a return to work when it was safe to do so and in line with government guidance. From this NIPSO gained a point-in-time understanding of individual staff circumstances and preferences regarding returning to the Office. This has helped to shape the initial Covid-19 re-emergence plan and to respond to individual challenges that were not previously evident.
- As part of this staff engagement initiative, NIPSO gained also a comprehensive picture of how staff were coping with working from home and any issues and challenges that were arising. This in turn enabled the Office to consider what measures and improvements could be made so as to make working from home easier and as effective as possible.
- A questionnaire was developed to help senior management understand how staff were affected. Whilst completion of the questionnaire was not mandatory, all staff were urged to complete it so that senior management could use these views and experiences to inform the steps to be taken toward re-emergence.

Assembly Accountability and Audit Report

Context and Explanation of the Public Sector Budgeting Framework

The Department of Finance (DoF) is responsible for management of the NI Executive Budget process in line with a budgetary framework set by Treasury.

The total amount a department (including NIPSO) spends is referred to as the Total Managed Expenditure (TME); which is split into:

- Annually Managed Expenditure (AME)
- Departmental Expenditure Limit (DEL)

Treasury, and in turn DoF, do not set firm AME budgets. They are volatile or demand-led in a way that departments cannot control. Where applicable, NIPSO monitors AME forecasts closely and this facilitates reporting to DoF, who in turn report to Treasury.

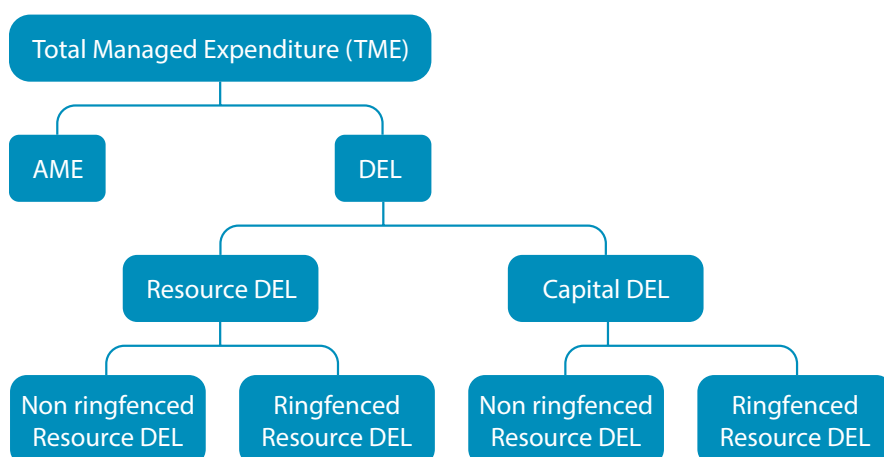
As DEL budgets are understood and controllable, Treasury sets firm limits for DEL budgets for Whitehall departments and Devolved Administrations at each Spending Review. The NI Executive, based on advice from the Finance Minister, will in turn agree a local Budget that will set DEL controls for Executive departments and for a range of other non-ministerial bodies, including NIPSO.

DEL budgets are classified into resource and capital.

- Resource budgets are further split into non-ringfenced resource that pays for programme delivery and departmental running costs, and separately ringfenced resource that covers non-cash charges for depreciation and impairment of assets.
- Capital DEL is split into 'financial transactions' for loans given or shares purchased and 'general capital' for spending on all other assets or investments.

The information contained within budgetary controls does not currently read across directly to financial information presented in Financial Statements due to a number of misalignments. It is intended that the Executive's Review of Financial Process will help address these differences and improve transparency.

The above may be illustrated in the following **Budget Structure**:



Further detail on the Budgeting Framework can be found in the Consolidated Budgeting Guidance published by Treasury at:

<https://www.gov.uk/government/publications/consolidated-budgeting-guidance-2021-to-2022>

Statement of Assembly Supply

In addition to the primary statements prepared under IFRS, the Government Financial Reporting Manual (FRM) requires the Northern Ireland Public Services Ombudsman to prepare a Statement of Assembly Supply (SOAS) and supporting notes. The SoAS and related notes are subject to audit, as detailed in the Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly.

The SoAS is a key accountability statement that shows, in detail, how an entity has spent against their Supply Estimate. Supply is the monetary provision for resource and cash (drawn primarily from the Consolidated Fund), that the Assembly gives statutory authority for entities to utilise. The Estimate details Supply and is voted on by the Assembly at the start of the financial year and is then normally revised by a Supplementary Estimate at the end of the financial year. It is the final Estimate, normally the Spring Supplementary Estimate, which forms the basis of the SoAS. Should an entity exceed the limits set by their Supply Estimate, called control limits, their accounts will receive a qualified opinion.

The format of the SoAS mirrors the Supply Estimates to enable comparability between what the Assembly approves and the final outturn. The Supply Estimates are voted by the Assembly and published on the DoF website.

The supporting notes detail the following: Outturn detailed by Estimate line, providing a more detailed breakdown (note 1); a reconciliation of outturn to net operating expenditure in the SOCNE, to tie the SoAS to the financial statements (note 2); a reconciliation of net resource outturn to net cash requirement (note 3); an analysis of income payable to the Consolidated Fund (note 4), a reconciliation of income recorded within the Statement of Comprehensive Net Expenditure to operating income payable to the Consolidated Fund (note 5); and detail on non-operating income – excess Accruing Resources (note 6).

Budgetary Performance

Details of NIPSO's performance against Budgetary Control totals (which links directly to the Statement of Assembly Supply that follows) is set out in the table below:

	Final Plan 2020-21 £000	Provisional Outturn 2020-21 £000	Under/(Over)spend £000
Resource DEL	3,189	3,133	56
<i>including</i>			
<i>Non-ringfenced</i>	3,099	3,047	52
<i>Ringfenced D/I</i>	90	86	4
Capital DEL	45	25	20
<i>including</i>			
<i>General Capital</i>	45	25	20
<i>FTC</i>	-	-	
Total DEL	3,234	3,158	76
AME	£Nil (on both Resource & Capital)	£Nil (on both Resource & Capital)	n/a
Total Managed Expenditure	3,234	3,158	76

The above shows no significant variances between the final 2020-21 plan and outturn.

Summary tables – mirror Part II and III of the Estimates

Summary table, 2020–21, all figures presented in £000

Type of spend	Outturn			Estimate			Outturn vs Estimate, saving / (excess)	Prior Year Outturn Total,	
	Note	Gross Expenditure	Accruing Resources	Net Total	Gross Expenditure	Accruing Resources			Net Total
Request for Resources									
A	SOAS1	3,235	102	3,133	3,295	106	3,189	56	2,604
Total resources	SOAS2	3,235	102	3,133	3,295	106	3,189	56	2,604
Non-operating cost AR		-	-	-	-	-	-		-

Net Cash Requirement 2020-21

	Note	Outturn	Estimate	2020-21	2019-20
				£000	£000
				Outturn v Estimate: saving/(excess)	Prior Year Outturn Total, 2019-20
Net cash requirement	SOAS3	3,091	3,127	36	3,349

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 2020-21		Outturn 2020-21	
		Income	Receipts	Income	Receipts
Total income payable to the Consolidated Fund	SOAS4	78	78	78	80

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

Notes to the Statement of Assembly Supply, 2020 – 21 (£000)

SOAS Note 1 - Outturn detail, by Estimate line

	Resource Outturn						Estimate			Outturn vs Estimate (inc. virements) savings/ (excess)	Prior year outturn total, 2019-20
	Admin	Other current	Grants	Gross resource expenditure	Accruing resources	Net Total	Net Total	Vire-ments	Net Total inc. virements		
Request for resources A:											
Departmental Expenditure in DEL											
1. Investigation and Adjudication	-	3,218	-	3,218	102	3,116	3,172	-	3,172	56	2,574
Annually Managed Expenditure (AME)											
2. Investigation and Adjudication	-	-	-	-	-	-	-	-	-	-	16
Non Budget											
3. Notional charges	-	17	-	17	-	17	17	-	17	-	14
Resource Outturn	-	3,235	-	3,235	102	3,133	3,189	-	3,189	56	2,604

Request for resources A

The net resource outturn equalled £3.133 million, £56k less than the Estimate, a variance of 1.8%.

The £56k variance arose primarily from legal fees (accounting for some £10k), and from a number of other areas of general expenditure, including IT maintenance (£12k), Consultancy fees (£21k) and miscellaneous other (net £13k).

Key to Request for Resources and Functions**Request for resources A**

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

SOAS Note 2 - Reconciliation of outturn to net operating cost

		2020-21 £000			2019-20 £000
	Note	Outturn	Supply Estimate	Outturn compared with Estimate	Outturn
Net Resource Outturn	SOAS1	3,133	3,189	(56)	2,604
Non-supply income (CFERs)	SOAS4	(78)	(78)	-	(2)
Non-supply expenditure	SOCNE	138	140	(2)	64
Income (landlord contribution)		-	-	-	250
Lease expenditure credit		(17)	-	(17)	(4)
Net (gain) on revaluation of Property, Plant and Equipment		(14)	-	(14)	
Net operating cost in Statement of Comprehensive Net Expenditure		3,162	3,251	(89)	2,912

As noted in the introduction to the SoAS above, outturn and the Estimates are compiled against the budgeting framework, which is analogous to, but slightly different to, IFRS. Therefore, this note reconciles the resource outturn to net operating expenditure, linking the SoAS to the financial statements.

The exceeding on the Net Operating Cost compared with the Estimate arose due to the accounting treatment of the landlord's contribution to refurbishment costs under International Financial Reporting Standards.

SOAS Note 3 - Reconciliation of net resource outturn to net cash requirement

	Note	Outturn £000	Estimate £000	Net total outturn compared with estimate: saving/ (excess) £000
Resource Outturn	SOAS1	3,133	3,189	56
Capital				
Acquisition of Fixed assets	6	25	45	20
Accruals to cash adjustments:				
<i>Adjustments to remove non-cash items:</i>				
Depreciation and amortisation	3.1	(86)	(90)	(4)
Other non-cash items	3.1	(17)	(17)	-
Movement in Working Capital				-
New Provisions	3.1/12			-
<i>Adjustments to reflect movements in working balances:</i>				
Increase in receivables	10	23	-	(23)
Decrease in payables falling due within one year	11	13	-	(13)
Net cash requirement		3,091	3,127	36

SOAS Note 4 - Income payable to the Consolidated Fund

SOAS Note 4.1 - Analysis of income payable to the Consolidated Fund

In addition to Accruing Resources, the following income relates to the department and is payable to the Consolidated Fund (cash receipts being shown in italics)

	Note	Forecast 2020-21 £000		Outturn 2020-21 £000	
		Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income and receipts – excess Accruing Resources		-	-	-	-
Other operating income and receipts not classified as Accruing Resources	5	78	<i>78</i>	78	<i>80</i>
Total income payable to the Consolidated Fund		78	<i>78</i>	78	<i>80</i>

SOAS Note 5 - Reconciliation of income recorded within the Statement of Comprehensive Net Expenditure to operating income payable to the Consolidated Fund

	Note	2020-21 £000	2019-20 £000
Operating income	5	197	27
Income Authorised to be used as Accruing Resources		(102)	(25)
Lease credit*	5	(17)	-
Operating income payable to the Consolidated Fund	SOAS4	78	2

*This is in respect of the deferred income arising from a landlord contribution to the Office refurbishment works in 2019-20.

SOAS Note 6 - Non-operating income – Excess Accruing Resources

NIPSO had no Non-operating income – Excess Accruing Resources for the period ending 31 March 2021 (31 March 2020 - 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 incur any fees or charges and received no income for fees or charges during the period under review.

iii. Remote Contingent Assets and Liabilities

All NIPSO contingent assets and liabilities have been disclosed at note 13 and 14.

In addition to contingent liabilities and contingent assets reported within the meaning of International Accounting Standard (IAS) 37 the Office is required to report liabilities and assets for which the likelihood of economic benefit in settlement is too remote to meet the definition of a contingent liability or contingent asset. NIPSO has no such liabilities or assets.



Margaret Kelly
Accounting Officer

05 July 2021

Northern Ireland Public Services Ombudsman

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

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Public Services Ombudsman for the year ended 31 March 2021 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 including significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRS) as adopted by the European Union and interpreted by the Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of the Northern Ireland Public Services Ombudsman's affairs as at 31 March 2021 and of its net operating expenditure for the year then ended; and
- 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 regularity

In my opinion, in all material respects 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.

Basis of opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate.

My staff and I are independent of the Northern Ireland Public Services Ombudsman in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2019, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Northern Ireland Public Services Ombudsman's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Northern Ireland Public Services Ombudsman's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for the Northern Ireland Public Services Ombudsman is adopted in consideration of the requirements set out in the Government Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this report.

Other Information

financial statements, the parts of the Accountability Report described in that report as having been audited and my audit certificate and report. The Accounting Officer is responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Opinion on other matters

In my opinion based on the work undertaken in the course of the audit:

- the parts of the Accountability Report 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

In the light of the knowledge and understanding of the Northern Ireland Public Services Ombudsman and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. 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 Accountability Report to be audited are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; 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 the Department of Finance's guidance.

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer Responsibilities, the Accounting Officer is responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- assessing the Northern Ireland Public Services Ombudsman's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Northern Ireland Public Services Ombudsman will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

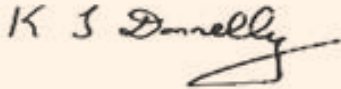
- obtaining an understanding of the legal and regulatory framework applicable to the Northern Ireland Public Services Ombudsman through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included governing legislation and any other relevant laws and regulations identified;
- making enquires of management and those charged with governance on the Northern Ireland Public Services Ombudsman's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Northern Ireland Public Services Ombudsman's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
 - o performing analytical procedures to identify unusual or unexpected relationships or movements;
 - o testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - o assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - o investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

In addition, I am 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.

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

6 July 2021

Northern Ireland Public Services Ombudsman

Financial Statements

Statement of Comprehensive Net Expenditure for the year ended 31 March 2021

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.

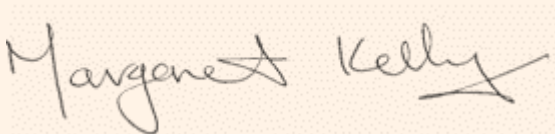
		2020-21 £000	2019-20 £000
	Note		
Other operating income	5	(197)	(27)
Total Operating Income		(197)	(27)
Staff expenditure	3	2,361	2,059
Purchase of goods and services	3.1	771	742
Depreciation and impairment charges	3.1	86	44
Consolidated fund standing services	3.1	138	64
Other operating expenditure	3.1	17	14
Provision expense	3.1	-	16
Total Operating Expenditure		3,373	2,939
Net Operating Expenditure		3,176	2,912
Net (gain) on revaluation of Property, Plant and Equipment	6	(14)	
Comprehensive Net Expenditure for the year ended 31 March 2021	SOAS 2	3,162	2,912

Northern Ireland Public Services Ombudsman

Statement of Financial Position as at 31 March 2021

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..

		2021 £000	2020 £000
	Note		
Non-current assets			
Property, plant and equipment	6	851	878
Intangible assets	7	39	60
Total non-current assets		890	938
Current assets			
Trade and other receivables	10	118	95
Cash and cash equivalents	9	94	49
Total current assets		212	144
Total assets		1,102	1,082
Current liabilities			
Trade and other payables	11	(301)	(271)
Provisions	12	(16)	(16)
Total current liabilities		(317)	(287)
Total assets less current liabilities		785	795
Non-current liabilities			
Other payables	11	(212)	(229)
Total non-current liabilities		(212)	(229)
Total assets less total liabilities		573	566
Taxpayers' equity & other reserves:			
General fund		548	555
Revaluation reserve		25	11
Total equity		573	566



Margaret Kelly
Accounting Officer

05 July 2021

Northern Ireland Public Services Ombudsman

Consolidated Statement of Cash Flows for year ended 31 March 2020

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.

		20120-21 £000	2019-20 £000
	Note		
Cash flows from operating activities			
Net operating cost		(3,176)	(2,912)
Adjustments for non-cash transactions	3.1	103	74
(Increase)/Decrease in trade and other receivables	10	(23)	(11)
less movements in receivables relating to items not passing through the Statement of Comprehensive Net Expenditure		-	-
Increase in trade and other payables	11	13	343
<i>less movements in payables relating to items not passing through the Statement of Comprehensive Net Expenditure</i>	11	(45)	(31)
<i>Less Movement in payables relating to the purchase of property, plant & equipment</i>	11	-	(26)
Net cash outflow from operating activities	SOAS3	(3,128)	(2,563)
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(25)	(865)
Purchase of intangible assets	7	-	-
Net cash outflow from investing activities	SOAS3	(25)	(865)
Cash flows from financing activities			
From the Consolidated Fund (Supply) – current year		3,060	3,395
From the Consolidated Fund (Non-Supply)		138	64
Net Financing		3,198	3,459
Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund		45	31
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		45	31
Cash and cash equivalents at the beginning of the period	9	49	18
Cash and cash equivalents at the end of the period	9	94	49

Northern Ireland Public Services Ombudsman

Consolidated Statement of Changes in Taxpayers' Equity for the year ended 31 March 2021

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 £000	Revaluation Reserve £000	Taxpayer's Equity £000
Balance at 31 March 2019		27	10	37
Net Assembly Funding		3,411	-	3,411
Consolidated Fund Standing Services		64	-	64
Supply (payable)/receivable adjustment		(45)	-	(45)
CFERS payable to the Consolidated Fund		(4)	-	(4)
Comprehensive Net Expenditure for the Year		(2,912)	-	(2,912)
Auditors' Remuneration	3.1	12	-	12
Welfare Support	3.1	2	-	2
Transfers between reserves		-	1	1
Balance at 31 March 2020		555	11	566
Net Assembly Funding		3,106	-	3,106
Consolidated Fund Standing Services		138	-	138
Supply (payable)/receivable adjustment		(14)	-	(14)
CFERS payable to the Consolidated Fund		(78)	-	(78)
Comprehensive Net Expenditure for the Year		(3,162)	-	(3,176)
Auditors' Remuneration	3.1	15	-	15
Welfare Support	3.1	2	-	2
Balance at 31 March 2021		562	11	573

Northern Ireland Public Services Ombudsman

Notes to the NIPSO Annual Report and Accounts 2020-21

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2019-20 Government Financial Reporting *Manual (FReM)* issued by the Northern Ireland Department of Finance. 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 where appropriate to account for the revaluation of property, plant and equipment and intangible assets.

1.2 Property, plant and equipment

Property, plant and equipment held by NIPSO comprise Office 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 £1,000.

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
· Computer Equipment	2 – 10 years
· Fixtures and Fittings	3 – 15 years

1.3 Intangible assets

Purchased computer software and software licenses are capitalised as an intangible asset where expenditure of £1,000 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

1.4 Operating income

Operating income is income which relates directly to the operating activities of NIPSO. Operating income is stated net of VAT.

1.5 *Leases*

Operating lease rentals are charged to the operating cost statement on a straight line basis over the term of the lease.

1.6 *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.

1.7 *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.

1.8 *Pensions*

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS) (NI). This is a defined benefit scheme, which is unfunded. NIPSO recognises the expected cost of the scheme 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).

1.9 *Contingent liabilities*

In addition to contingent liabilities (and contingent assets) 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 Northern Ireland 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 Northern Ireland 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.

1.10 *Staff costs*

Under IAS 19, Employee Benefits, 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 annual leave and net flexi-leave as at the year end. The cost of untaken leave has been determined using data from leave records.

1.11 *Financial instruments*

NIPSO does not hold any complex financial instruments. The only financial instruments in the accounts are receivables and payables (Note 10 and 11). 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.

1.12 *Impending application of newly issued accounting standards not yet effective*

IFRS 16 *Leases* replaces IAS 17 *Leases* and is effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2022.

IFRS 16, when effective from 2022-23, shall represent a significant change in lessee accounting by largely removing the distinction between operating and finance leases and introducing a single lessee accounting model. NIPSO will be required to recognise assets and liabilities for all leases, unless they qualify for low value or short-term exemptions.

IFRS 17 *Insurance Contracts* will replace IFRS 4 *Insurance Contracts* and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2023.

Initial application of both IFRS 16 and IFRS 17 is expected to have relatively little impact on NIPSO's financial statements.

The IASB 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. As a standalone entity, these standards have no impact on NIPSO's reporting requirements as the concepts of 'accounting boundary' and 'consolidation boundary' are not relevant to NIPSO.

2. Statement of Operating Costs by Operating Segment

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

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 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 allocated on the number of staff per area.

	2020-21			2019-20		
	NIPSO £000	LGES £000	Total £000	NIPSO £000	LGES £000	Total £000
Gross Expenditure:						
Staff expenditure	1,987	374	2,361	1,685	374	2,059
Other Administration costs	707	*161	874	643	*161	804
Provision	-	-	-	16	-	16
Income	(102)	-	(102)	(275)	-	(275)
Net Expenditure (resource outturn)	2,592	541	3,133	2,069	535	2,604

*The £167,000 (2019-20: £161,000) Other Administration costs includes £110,000 (2019-20: £110,000) for non-service expenditure which was returned to the Local Government sponsor Department (Department for Communities) at the year-end for reallocation through the established funding mechanism.

Note 2.1 Reconciliation between Operating segments and SoCNE

	2020-21			2019-20		
	NIPSO £000	LGES £000	Total £000	NIPSO £000	LGES £000	Total £000
Net Expenditure (resource outturn)	2,592	541	3,133	2,069	535	2,604
Non-supply Income (CFERS)	(78)	-	(78)	(2)	-	(2)
Landlord contribution	-	-	-	250	-	250
Non-supply expenditure (Ombudsman's salary)	103	35	138	48	16	64
Lease expenditure credit	(17)	-	(17)	(4)	-	(4)
Net (gain) on revaluation of Property, Plant and Equipment	(14)	-	(14)	-	-	-
	2,586	576	3,162	2,361	551	2,912

3. Staff Expenditure

	2020-21 £000	2019-20 £000
Staff Expenditure:		
Wages and salaries	1,725	1,483
Social security costs	173	151
Other pension costs	463	425
Sub total	2,361	2,059
Less recoveries in respect of outward secondments	(102)	(21)
Net Total costs	2,259	2,038
Of which:		
Charged to administration	2,259	2,038
Charged to Programme	-	-

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

3.1 Other Administration Expenditure

		2020-21 £000	2019-20 £000
	Note		
Consolidated Fund Standing Services		<u>138</u>	<u>64</u>
		138	64
Rentals under operating leases		100	90
Other expenditure*		220	191
Premises expenses		52	68
Rates		43	54
Office Services		17	35
Consultancy Services		4	27
Professional services		318	265
Travel and subsistence		-	<u>12</u>
		754	742
Non-cash items			
Depreciation	6	65	23
Amortisation	7	21	21
		86	44
Provision provided for in year	12	-	16
Auditors' remuneration and expenses		15	12
Other notional charges (Welfare support)		<u>2</u>	<u>2</u>
		17	30
Total		995	880

*The £220,000 (£191,000 2019-20) other expenditure includes £110,000 (£110,000 2019-20) for non-service expenditure which was returned to the Local Government sponsor Department (Department for Communities) for reallocation through the established funding mechanism. Residual 'Other expenditure' equates to £110,000 (£81,000 2019-20).

4. Programme Expenditure

NIPSO did not incur any programme expenditure during the period under review. See Note 1.7

5. Operating Income

	2020-21 £000	2019-20 £000
	Total	Total
Income from secondments	102	21
Lease credit	17	4
Other income	78	2
	197	27

6. Property, plant and equipment

2020-21

	Office Equipment £000	Computer Equipment £000	Fixtures & Fittings £000	Total £000
Cost or valuation				
At 1 April 2020	4	17	891	912
Additions	-	25	-	25
Disposals	-	-	-	-
Revaluations	-	-	14	14
At 31 March 2021	4	42	905	951
Depreciation				
At 1 April 2020	-	16	18	34
Charged in year	1	1	63	65
Disposals	-	-	-	-
Revaluations	-	-	1	1
At 31 March 2021	1	17	82	100
Carrying amount at 31 March 2020	4	1	873	878
Carrying amount at 31 March 2021	3	25	823	851
Asset Financing:				
Owned	3	25	823	851
Carrying amount at 31 March 2021	3	25	823	851

Notes

Property, plant and equipment were revalued on the basis of indices, where material (see Note 1.2 on page 57 for details).

2019-20

	Office Equipment £000	Computer Equipment £000	Fixtures & Fittings £000	Total £000
Cost or valuation				
At 1 April 2019	5	22	48	75
Additions	4	-	887	891
Disposals	(5)	(5)	(45)	(55)
Revaluations	-	-	1	1
At 31 March 2020	4	17	891	912
Depreciation				
At 1 April 2019	4	21	39	64
Charged in year	1		22	23
Disposals	(5)	(5)	(44)	(54)
Revaluations	-	-	1	1
At 31 March 2020	-	16	18	34
Carrying amount at 31 March 2019	1	1	9	11
Carrying amount at 31 March 2020	4	1	873	878
Asset Financing:				
Owned	4	1	873	878
Carrying amount at 31 March 2020	4	1	873	878

7. Intangible assets

Intangible assets comprise of software and software licences.

<u>2020-21</u>	Software	Software Licences	Total
	£000	£000	£000
Cost or valuation			
At 1 April 2020	170	5	175
Additions	-	-	-
Disposals	-	-	-
Revaluation	-	-	-
At 31 March 2021	170	5	175
Amortisation			
At 1 April 2020	110	5	115
Charged in year	21	-	21
Disposals	-	-	-
Revaluation	-	-	-
At 31 March 2021	131	5	136
Carrying amount at 31 March 2020	60	-	60
Carrying amount at 31 March 2021	39	-	39
Asset Financing:			
Owned	39	-	39
Carrying amount at 31 March 2021	39	-	39
<u>2019-20</u>	Software	Software Licences	Total
	£000	£000	£000
Cost or valuation			
At 1 April 2019	170	5	175
Additions	-	-	-
Disposals	-	-	-
Revaluation	-	-	-
At 31 March 2020	170	5	175
Amortisation			
At 1 April 2019	89	5	94
Charged in year	21	-	21
Disposals	-	-	-
Revaluation	-	-	-
At 31 March 2020	110	5	115
Carrying amount at 31 March 2019	81	-	81
Carrying amount at 31 March 2020	60	-	60
Asset Financing:			
Owned	60	-	60
Carrying amount at 31 March 2020	60	-	60

8. Capital and other commitments

8.1 Capital commitments

NIPSO has no contracted capital commitments as at 31 March 2021 (31 March 2020 – Nil).

8.2 Commitments under leases

8.2.1 Operating leases

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

	2020-21 £000	2019-20 £000
Obligations under operating leases for the following periods comprise:		
Buildings:		
Not later than one year	100	100
Later than one year and not later than five years	401	401
Later than five years	879	979
	1,380	1,480

9. Cash and cash equivalents

	2020-21 £000	2019-20 £000
Balance at 1 April	49	18
Net change in cash and cash equivalent balances	45	31
Balance at 31 March	94	49
The following balances at 31 March were held at:		
Commercial banks and cash in hand	94	49
Balance at 31 March	94	49

9.1 Reconciliation of liabilities arising from financing activities

NIPSO has no liabilities arising from financing activities.

10. Trade receivables, financial and other assets

	2020-21 £000	2019-20 £000
Amounts falling due within one year		
Trade receivables	-	-
Other receivables – VAT	38	22
Salaries	32	19
Other	-	7
Prepayments and accrued income	48	47
Total amounts falling due within one year	118	95

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

Of the £118k, nil included within receivables (2020–21: nil) will be due to the Consolidated Fund once the debts are collected.

11. Trade payables, financial and other liabilities

	2020-21 £000	2019-20 £000
Amounts falling due within one year		
Trade payables	3	29
Accrual and deferred income	189	176
Other payables	17*	17*
Amounts issued from the Consolidated Fund for supply but not spent at year end	14	45
Consolidated Fund extra receipts due to be paid to the Consolidated Fund		
Received	78	4
Receivable	-	-
	301	271
Amounts falling due after more than one year:		
Other payables, accruals and deferred income	212*	229*

*These amounts are in respect of the balance of the contribution of £250k received from the landlord of Progressive House in March 2020, which has been deferred and is being released against rental expenditure over the remaining period of the lease, to 31 December 2034.

12. Provisions for liabilities and charges

	2020-21			2019-20		
	Early departure costs £'000	Backdated Holiday Pay related to Overtime £'000	Total £'000	Early departure costs £'000	Backdated Holiday Pay related to Overtime £'000	Total £'000
Balance at 1 April	-	16*	16	-	-	-
Provided in the year	-	-	-	-	16*	16*
Provisions not required and written back	-	-	-	-	-	-
Provision Utilised in the year	-	-	-	-	-	-
Balance at 31 March 2021	-	16	16	-	16	16

*This sum is in relation to the potential implications for NIPSO of an ongoing legal case against PSNI, regarding added holiday pay entitlement for staff who have historically worked regular overtime – a case which is currently ongoing, and which is due to go to the UK Supreme Court for final judgement.

13. Contingent liabilities

NIPSO has the following unquantifiable contingent liabilities:

Legal fees

As at 31 March 2021 three legal challenges were ongoing. Two cases are in relation to judicial review, the other case is a legal challenge against a decision of the Northern Ireland Local Government Deputy Commissioner for Standards.

Paragraph 92 of IAS 37 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 cases in question.

Employment Tribunal

Arising from a recruitment competition in May 2018 an applicant's grievance claim was heard by the Office of the Industrial Tribunals in autumn 2020. In December 2020 the Tribunal dismissed all aspects of the claim. Subsequent appeals by the applicant against this ruling are ongoing as at 31 March 2021. The amount of any eventual financial settlement or associated costs, if any, is not quantifiable.

14. Contingent Assets

NIPSO has no Contingent Assets as at 31/03/21.

Legal fees

As at the 31 March 2020 a legal case had been concluded which could potentially result in an inflow of economic benefit (recovery of legal costs).

15. Related-party transactions

Neither the Ombudsman, nor any other members of the NIPSO Senior Management Team, undertook 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), and the Department for Communities.

Date of authorisation for issue

The Accounting Officer authorised the issue of these financial statements on 06/07/2021.



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