

## AFS/AFMR Year 2020 - Review Report CHO 7 (GAA Review)

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| <b>For the attention of</b> | Louise Devlin                          |
| <b>Agency name</b>          | Casadh CLG                             |
| <b>Care Group</b>           | Social Inclusion Services - Addictions |

This report highlights the key points with respect to the AFS review. A full copy of the GAA AFS review template will be provided to you that provide further detail in relation to the review performed and our findings.

### AFS Key points & issues identified

| Area   | Detail   |
|--|--|
| <b>Governance</b>                            | <p>The Agency had 5 Board Members for the term 2019-2020. There is no evidence of Board rotation during the year ended – noting one Director has been on the Board for 19 years. Website includes detail in relation to subcommittees etc. No issues identified based on high level review.</p>  |
| <b>Compliance and overall review comment</b> | <p>HSE Funding CHO 7 (€194,962) for the year ended 31 December 2020 represents 20% of total income (€964,334) (per AFS). This is clearly identifiable within the AFS. Majority of Agency's funding is from the Department of Social Protection (CE Scheme).</p> <p>Breakdown of total expenditure provided with overall expenditure reducing by 1% from prior year. Wages &amp; salaries makes up 89% of total expenditure which is within expected thresholds. There were no significant variances in Prior Year expenditure outside of new legal charges of c€5k.</p> <p>Chairperson statement confirms HSE income fully allocated over the year – as HSE allocated expenditure breakdown not provided this position cannot be confirmed however based on % of HSE income and based on income and expenditure breakdown, this position appears reasonable.</p> <p>Noting high reserves and cash position at year end – Service Provider purchases property in 2020 with excess cash from PY (this cash was a result of a 2018 early termination of lease – not related to HSE funding).</p> <p>Two recommendations to be made to the Service Provider in relation to their disclosures -</p> <ol style="list-style-type: none"> <li>1. Salary of staff to be disclosed appropriately (DPER circular 13/2014)</li> <li>2. Recommendation that website is updated to include copy of Financial Statements</li> </ol> |

### Documents Outstanding

| Name of Document                 | Detail of communication with Agency |
|----------------------------------|-------------------------------------|
| N/A – All documentation provided | N/A                                 |

**Key issues identified as part of our review:**

| Description   | Recommendation  | Risk Ranking |
|---|---|--------------|
| 1. AFS to be updated going forward to include breakdown of employees being paid over €60k & include CEO (key management) salary | Per DPER Circular 13/2014, we would expect specific disclosures to be made in relation to employee salaries in bands of €10k and for the AFS to disclose CEO (key management personnel) salaries at year end.<br><br>Recommendation to be made to Service Provider that this is considered in the 2021 AFS. | Low          |
| 2. Voluntary Agencies should publish their AFS on their website   | We are recommending that voluntary agencies should publish their AFS on their websites. While this does not currently form part of their GAA, it is becoming standard.  | Low          |

Further detail relating to the review conducted is included within the GAA AFS review template provided.

If you have any questions on the above or would like to discuss any point further, do not hesitate in contacting me.

Reviewer Signature: *Ciara Lyons*  
Ciara Lyons

Date of Report: 03/02/2022

Reviewer Work Role: Financial Analysis