

HEALTH INFORMATION AND QUALITY AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR
HEALTH INFORMATION AND QUALITY AUTHORITY
YEAR ENDED 31 DECEMBER 2009

HEALTH INFORMATION AND QUALITY AUTHORITY

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CHAIRPERSON'S REPORT FOR THE PERIOD ENDED 31 DECEMBER 2009

Given the timescales set in the Health Act 2007 the Authority has published an Annual Report which is a separate and distinct document from this set of Annual Financial Statements.

In the Annual Report the Authority has addressed the requirements set out in Section 37 of the Health Act 2007. The Annual Report describes the performance of the Authority's functions during 2009. The Annual Report can be downloaded from the Authority's website www.hiqa.ie or requested from the Authority's head office at Unit 1301, City Gate, Mahon, Cork.

Regulations set under the Health Act 2007, that commenced on 1 July, 2009, provide for the registration of designated centres and includes provision for application fees, annual fees and a fee for variation or removal of any registration conditions. Annual and Registration fees for 2009 amounted to €2.4m.

The amount of cash available, by way of grant from the Department of Health and Children to the Authority was €13.57m in 2009 (€16.47m 2008). Given the start up nature of the organisation and the Government's moratorium on recruitment, the Authority drew down less than the cash available in 2009 and in 2008 and therefore was under spent by €2.47m in 2009 and €1.67m in 2008 against the available cash.

The Authority recorded a surplus of € 314,691 in the year.

Pat McGrath
Chairperson

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MEMBERSHIP AND GENERAL INFORMATION FOR THE PERIOD ENDED 31 DECEMBER 2009

The following persons were members of the Authority for the year ended 31 December 2009:

Pat McGrath	Chairperson
Dolores Quinn	Vice Chairperson – appointed to vice chair on 21 January 2009
Dan Byrne	Vice Chairperson – resigned as vice chair on 21 January 2009
Dr. Michael Barry	Clinical Director of the National Pharmacoeconomics Centre and Consultant Physician, St James's Hospital
Dr. Ian Callanan	Clinical Audit Support, St Vincent's Healthcare Group
Angela Kerins	CEO, Rehab Group and Chairperson of the Equality Authority
Prof. Geraldine McCarthy	Head of Nursing, University College Cork
Dr. Brian Meade	General Practitioner and Director of the National General Practitioner Information Technology Training Programme
Sheila O' Connor	Co-ordinator, Patient Focus
David A O'Hora	Director, Southern Marketing. Advertising and Communications Agency
Dr. Dermot Power	Consultant in Elderly Care, Mater Hospital and St. Mary's Hospital: Resigned 7 May 2009.
Bryan Barry	Assistant General Secretary, Irish Farmers Association
Grainne Tuke	Solicitor, Electricity Supply Board Appointed 7 May 2009

Board Resignations and New Appointees

Dr. Dermot Power resigned from the Board on 7 May 2009.

Grainne Tuke was appointed to the Board on 7 May 2009

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MEMBERSHIP AND GENERAL INFORMATION FOR THE PERIOD ENDED 31 DECEMBER 2009 (Continued)

Address	Unit 1301, City Gate, Mahon, Cork
Telephone Number	021-240 9300
Fax Number	021-240 9600
Bankers	Ulster Bank 95 Main Street Midleton Co Cork
Auditors	Comptroller and Auditor General Treasury Block Lower Yard Dublin Castle Dublin 2
Solicitors	Landwell and Co One Spencer Dock Northwall Quay Dublin 1

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STATEMENT OF BOARD MEMBERS' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2009

Under the terms of the Health Act 2007 which established the Health Information and Quality Authority, the Board acknowledges its responsibility to prepare financial statements for the period which give a true and fair view of the state of affairs of the Authority and its income and expenditure for the period.

In preparing those statements the Board is required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Disclose and explain any material departures from applicable accounting standards, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to do so.

The Board is responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time the financial position of the Authority and which enable the Board to ensure that the financial statements complied with the relevant Act and with the accounting standards laid down by the Minister for Health and Children. The Board is also responsible for safeguarding the assets of the Authority and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

On behalf of the Board

Pat McGrath
Chairperson

Cillian Twomey
Board Member

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REPORT OF THE COMPTROLLER AND AUDITOR GENERAL FOR PRESENTATION TO THE HOUSE OF THE OIREACHTAS

I have audited the financial statements of the Health Information and Quality Authority for the year ended 31 December 2009 under the Health Act 2007.

The financial statements, which have been prepared under the accounting policies set out therein, comprise the Statement of Accounting Policies, the Income and Expenditure Account, the Capital Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes.

Respective Responsibilities of the Board and the Comptroller and Auditor General

The Health Information and Quality Authority is responsible for preparing the financial statements in accordance with the Health Act 2007 and for ensuring the regularity of transactions. It prepares the financial statements in accordance with accounting standards specified by the Minister for Health and Children. The accounting responsibilities of the Members of the Board are set out in the Statement of Board Members' Responsibilities.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report my opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland. I also report whether in my opinion proper books of account have been kept. In addition, I state whether the financial statements are in agreement with the books of account.

I report any material instance where moneys have not been applied for the purposes intended or where the transactions do not conform to the authorities governing them.

I also report if I have not obtained all the information and explanations necessary for the purposes of my audit.

I review whether the Statement on Internal Financial Control reflects the Authority's compliance with the Code of Practice for the Governance of State Bodies and report any material instances where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements. I am not required to consider whether the Statement on Internal Financial Control covers all financial risks and controls, or to form an opinion on the effectiveness of the risk and control procedures.

Basis of Audit Opinion

In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their

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REPORT OF THE COMPTROLLER AND AUDITOR GENERAL FOR PRESENTATION TO THE HOUSE OF THE OIREACHTAS (Continued)

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

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

Emphasis of Matter

Without qualifying my opinion, I draw attention to Note 16 which discloses the fact that non-effective expenditure on rent and associated costs of approximately €229,000 is included in the Authority's reported expenditure for the year ended 31 December 2009. The non-effective expenditure arises from the fact that office space was unoccupied during the year. The associated leasehold arrangements had been entered into by a predecessor organisation and subsequently assigned to the Authority.

Opinion

In compliance with the directions of the Minister for Health and Children, the Authority recognises the costs of superannuation entitlements only as they become payable. This basis of accounting does not comply with Financial Reporting Standard 17, which requires such costs to be recognised in the period the entitlements are earned.

Except for the non recognition of the Authority's superannuation costs and liabilities which is not in accordance with Financial Reporting Standard 17, the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Principles in Ireland, of the state of the Authority's affairs at 31 December 2009 and of its income and expenditure for the year then ended.

In my opinion, proper books of account have been kept by the Authority. The financial statements are in agreement with the books of account.

John Buckley
Comptroller and Auditor General
10 February 2011

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STATEMENT OF INTERNAL FINANCIAL CONTROL FOR THE YEAR 31 DECEMBER 2009

Responsibilities for the System of Internal Financial Control

On behalf of the Authority I acknowledge we are ultimately responsible for the system of internal financial control, for reviewing its effectiveness and ensuring it is maintained and operated.

The system is designed to provide reasonable and not absolute assurances that assets were safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

Management took steps to ensure that there was an effective system of financial control in place. This included implementing a system of internal control based on regular information on expenditure being supplied to management, administrative procedures including segregation of duties and a system of delegation of responsibility.

Key Control Procedures:

The following is a description of the key procedures, which had been put in place by the management and were designed to provide effective internal financial controls:

1. An annual estimate of the organisation's financial requirements was provided to the Department of Health and Children.
2. Reports were provided to the Department which compared actual and estimated expenditure.
3. All expenditure by the organisation was recorded in the general ledger of the accounting system. Monthly expenditure reports were prepared by the finance department.
4. The finance department prepared monthly statements of expenditure which compared actual with estimated expenditure. These were regularly reported to the Executive Team and to the Board.
5. A segregation of duties existed between the preparation, authorisation and execution of payments.
6. A risk management process was in existence, with regular monitoring, evaluation and reporting to the Executive Team and to the Audit and Corporate Governance Committee.

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STATEMENT OF INTERNAL FINANCIAL CONTROL FOR THE YEAR 31 DECEMBER 2009 (continued)

7. The Board has established an Audit and Corporate Governance Committee, whose primary function is to ensure that the Authority meets its relevant statutory functions and to advise the Board on the robustness and effectiveness of the arrangements and status of the corporate governance, financial and risk management and internal audit of the Authority

8. During the year the Authority's internal auditors carried out work in helping develop risk management and operational reporting framework. They also carried out reviews of governance arrangements and procurement. The planned 2009 formal review of internal financial controls was carried over into 2010 so that two separate formal reviews of internal financial controls were carried out in 2010.

Signed: Pat McGrath
Chairperson

Date: 02 February 2011

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STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 31 DECEMBER 2009

1. Accounting Convention

The financial statements are prepared in accordance with historical cost convention and in accordance with the accounting standards laid down by the Minister for Health and Children.

2. Period of Financial Statements

The financial statements relate to the year ended 31 December 2009.

3. Grant Income (Revenue Grants)

The amount brought to account represents the actual grants received in the accounting period.

Grant Income applied for capital purposes resulting in additions to fixed assets is capitalised in the Capital Account.

4. Capital Grants

Capital grants recognised in the Capital Income and Expenditure Account represent the amounts received from the Department of Health and Children for the period to fund capital projects.

5. Fixed Assets

Tangible Fixed Assets are stated at their historical cost or valuation less depreciation.

a) Fixed assets acquisitions, regardless of the source of funds, are capitalised with the exception of assets funded from revenue (Non-Capital) grants with a value below the following threshold:

- Equipment / Furniture and Fittings - Less than €3,809
- Computer / ICT Equipment - Less than €1,270

b) Depreciation is provided on a straight line basis at rates which are calculated to write off assets, adjusted for estimated residual value, over their expected useful lives as follows:

- | | | |
|--------------------------|---------------|---------------|
| • Leasehold Interest | Life of lease | Straight Line |
| • Furniture and Fittings | 20% | Straight Line |
| • Computer Equipment | 33.33% | Straight Line |

c) Depreciation is matched by an equivalent amortisation of Capital Account

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STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDED 31 DECEMBER 2009 (Continued)

6. Capitalisation Account

The Capital Account represents the unamortised value of funding applied for the purchase of fixed assets.

7. Superannuation

In accordance with Section 27 of the Health Act 2007 the Health Information and Quality Authority has drafted a superannuation scheme in line with the Department of Finance model Superannuation Scheme. Pending approval by the Department of Health and Children, the scheme is being operated on an administrative basis. The scheme is a defined benefit superannuation scheme for employees. No provision has been made in respect of benefits payable. Contributions from employees who are members of the scheme are credited to the income and expenditure account when received. Pension payments under the scheme are charged to the income and expenditure account when paid. By direction of the Minister for Health and Children no provision has been made in respect of benefits payable in future years.

8. Research Grants

Expenditure grant cost represents the cost incurred in respect of each research project during the accounting period.

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INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2009

		01/01/09 to 31/12/09 €	01/01/08 to 31/12/08 €
Income			
Income	1	11,100,000	14,800,000
Annual and Registration Fee Income	2	2,443,160	-
Other Income	3	390,363	189,727
Total Income		<u>13,933,523</u>	<u>14,989,727</u>
Expenditure			
Staff Costs	4	9,631,975	6,497,545
Travel and Subsistence		458,342	474,571
Research Grants	5	672,531	701,281
Investigations and Professional Fees	6	344,941	2,255,773
Publication Expense		177,696	216,881
Administration Overhead	7	1,282,242	1,589,713
Establishment Expenses	8	1,023,415	1,407,241
Transfer to Capital Income and Expenditure Account		27,690	-
Total Expenditure		<u>13,618,832</u>	<u>13,143,005</u>
Surplus for the period		314,691	1,846,722
Opening Surplus / (Deficit) – 01 January 2009		696,828	(1,208,631)
2007 Capital purchase adjustment	14	-	58,737
Surplus at 31 December 2009		<u>1,011,519</u>	<u>696,828</u>

All recognised gains and losses for the Year ended 31 December 2009 with the exception of fixed assets depreciation, which is dealt with through the Capitalisation Account, have been dealt with through the Income and Expenditure Account.

The Statement of Accounting Policies and Notes 1 to 21 form part of these financial statements.

On behalf of the Authority:

Pat McGrath
Signed
Chairperson

Tracey Cooper
Signed
Chief Executive Officer

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CAPITAL INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2009

	Notes	01/01/09 to 31/12/09 €	01/01/08 to 31/12/08 €
Income			
Department of Health and Children		197,072	2,315,699
Other Income		2,305	-
Transfer from Revenue Income and Expenditure account		27,690	-
		<u>227,067</u>	<u>2,315,699</u>
Expenditure			
Leasehold Property		-	1,812,692
Fixtures and Fittings		185,477	366,663
Computer Equipment		14,020	296,450
		<u>199,497</u>	<u>2,475,805</u>
Surplus /(Deficit) for the Period		<u>27,570</u>	<u>(160,106)</u>
Opening (deficit)/surplus		(27,570)	191,273
Write back of IHQA's capital items originally charged to IHQA's 2007 Profit/Loss Account			(58,737)
Amended Opening Reserves		-	132,536
Surplus / (Deficit) For Period		<u>-</u>	<u>(27,570)</u>

The Statement of Accounting Policies and Notes 1 to 21 form part of these financial statements.

On Behalf of the Authority

Pat McGrath
Signed
Chairperson

Tracey Cooper
Signed
Chief Executive Officer

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BALANCE SHEET AS AT 31 DECEMBER 2009

	Notes	2009 €	2008 €
Fixed Assets			
Tangible Assets	9	3,095,004	3,334,057
Current Assets			
Debtors	10	299,195	331,305
Cash at Bank or in Hand		<u>1,953,652</u>	<u>1,204,769</u>
		<u>2,252,847</u>	<u>1,536,074</u>
Current Liabilities			
Creditors falling due within one year	11	(1,241,328)	(866,816)
Net Current Assets /(Liabilities)			
		1,011,519	669,258
Total Assets Less Current Liabilities			
		<u>4,106,523</u>	<u>4,003,315</u>
Capital and Reserves			
Income and Expenditure Account	14	1,011,519	696,828
Capital Income and Expenditure Account (Deficit) / Surplus		-	(27,570)
Capitalisation Account	13	3,095,004	3,334,057
		<u>4,106,523</u>	<u>4,003,315</u>

The Statement of Accounting Policies and Notes 1 to 21 form part of these financial statements.

On Behalf of the Authority

Pat McGrath
Signed
Chairperson

Tracey Cooper
Signed
Chief Executive Officer

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CASHFLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2009

Reconciliation of operating surplus to Net funds inflow from operating activities

	01/01/09 to 31/12/09 €	01/01/08 to 31/12/08 €
Operating Surplus	314,691	1,846,722
(Increase) / Decrease in Debtors	32,110	(97,653)
Increase / (Decrease) in Creditors and Accruals	374,512	(55,512)
Transfer to Capital I&E account	27,690	-
Net Cash Flow from Operating Activities	749,003	1,693,557

Cash Flow Statement

Net Cash Flow from Operating Activities	749,003	1,693,557
Purchase of Fixed Assets	(199,497)	(2,475,805)
Capital Grants Received	199,377	2,315,699
Increase / (Decrease) in Cash Balances	748,883	1,533,451

Reconciliation of net cash flow to movement in net funds

Increase / (Decrease) in Cash in period	748,883	1,533,451
Net Funds at 01 January 2009	1,204,769	(328,682)
Net Funds at 31 December 2009	1,953,652	1,204,769

The Statement of Accounting Policies and Notes 1 to 21 form part of these financial statements.

On Behalf of the Authority

Pat McGrath
Signed
Chairperson

Tracey Cooper
Signed
Chief Executive Officer

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009

	01/01/09 to 31/12/09 €	01/01/08 to 31/12/08 €
1. Income		
Department of Health and Children – Oireachtas Grant	<u>11,100,000</u>	<u>14,800,000</u>
2. Annual and Registration Fee Income		
Annual Fees	2,396,660	-
Registration Fees	46,500	-
	<u>2,443,160</u>	<u>-</u>
3. Other Income		
Superannuation Contributions	377,901	178,906
EU Network Grants	12,207	10,746
Miscellaneous Income	255	75
Total	<u>390,363</u>	<u>189,727</u>
4. Staff Costs		
Wages and Salaries	7,351,007	3,484,723
Agency Staff	1,477,326	2,582,718
Directors' Fees	233,611	79,608
Social Insurance Costs	570,031	350,496
Total	<u>9,631,975</u>	<u>6,497,545</u>
<p>Pension levy deductions of €436,597 were made from staff salaries and remitted to the Department of Health and Children</p>		
5. Research Grants		
The Haughton Institute	68,000	68,000
Trinity College Dublin - Department of Gastroenterogology	154,913	94,305
Irish College of General Practitioners	267,522	315,957
University of Dublin, Trinity College	53,325	42,660
University College Dublin	(25,010)	76,240
Dublin Institute of Technology	153,781	104,119
Total	<u>672,531</u>	<u>701,281</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009 (Continued)

	01/01/09 to 31/12/09 €	01/01/08 to 31/12/08 €
6. Investigations and Professional Fees		
General Consultancy	202,522	655,311
Fees relating to Investigations	-	670,730
Public Relations	-	158,957
General Legal and Professional	142,419	385,507
Legal and Professional - Investigations	-	385,268
Total	<u>344,941</u>	<u>2,255,773</u>
7. Administration Overhead		
Recruitment	48,022	637,504
Staff Training and Development	342,245	137,161
Telephone	263,215	223,866
IT Support and Supplies	406,473	373,582
Audit and Accountancy	31,909	79,072
Comptroller and Auditor General	14,000	14,000
Postage and Stationery	123,503	104,908
Media Monitoring	17,340	-
Couriers	9,223	16,084
Bad Debt Provision	22,800	-
Bank Charges	3,512	3,536
Total	<u>1,282,242</u>	<u>1,589,713</u>
8. Establishment Expenses		
Rent and Rates	440,963	766,853
Building Service Charge	181,402	120,378
Insurance	64,720	71,677
Repairs and Maintenance	67,818	135,406
Meeting Room Hire	20,503	129,177
Catering and Refreshments	26,674	49,188
Light and Heat	114,557	61,310
Cleaning and Refuse	65,148	62,884
Security	22,726	6,596
Health and Safety	18,904	3,772
Total	<u>1,023,415</u>	<u>1,407,241</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009 (Continued)

9. Fixed Assets

	Leasehold Interest €	Fixtures and Fittings €	Computer Equipment €	Total €
Cost or Valuation				
Balance at 01 Jan 2009	2,844,380	636,524	917,653	4,398,557
Additions	-	14,020	185,477	199,497
Disposals	-	-	(3,931)	(3,931)
Cost or Valuation at 31 December 2009	<u>2,844,380</u>	<u>650,544</u>	<u>1,099,199</u>	<u>4,594,123</u>
Accumulated Depreciation				
Balance at 01 Jan 2009	254,947	279,389	530,164	1,064,500
Depreciation charge for the period	131,903	82,826	223,821	438,550
Disposal	-	-	(3,931)	(3,931)
Accumulated Depreciation at 31 December 2009	<u>386,850</u>	<u>362,215</u>	<u>750,054</u>	<u>1,499,119</u>
Net Book Value at 31 December 2009	<u>2,457,530</u>	<u>288,329</u>	<u>349,145</u>	<u>3,095,004</u>
Net Book Value at 31 December 2008	<u>2,589,433</u>	<u>357,135</u>	<u>387,489</u>	<u>3,334,057</u>

	01/01/09 to 31/12/09 €	01/01/08 to 31/12/08 €
10. Debtors (amounts falling due within one year)		
Annual Fee Debtors	100,943	-
Prepayments	109,394	280,936
Sundry Debtors	88,858	50,369
	<u>299,195</u>	<u>331,305</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009 (Continued)

	01/01/09 to 31/12/09 €	01/01/08 to 31/12/08 €
11. Creditors (amounts falling due within one year)		
Creditors	101,793	380,436
Deferred Income	243,580	-
Trade Accruals	628,223	333,332
Payroll Deductions	267,732	153,048
	1,241,328	866,816

12. Analysis of Changes in In Net Funds	At 01 January 2009	Cash Flows	At 31 December 2009
Cash in Hand, at bank	1,204,769	748,883	1,953,652

	01/01/09 To 31/12/09 €	01/01/08 to 31/12/08 €
13. Capitalisation Account		
Opening Balance	3,334,057	1,081,489
<u>Movement for Period:</u>		
Expenditure from Capital Grant	199,497	2,475,805
Disposals	(3,931)	-
Amount amortised in line with depreciation for the period	(438,550)	(223,237)
Accumulated Depreciation on Disposals	3,931	-
Balance at 31 December 2009	3,095,004	3,334,057

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009 (Continued)

	01/01/09 To 31/12/09 €	01/01/08 to 31/12/08 €
14. Revenue Reserves		
Opening Surplus / (Deficit)	696,828	(1,208,631)
Retained Reserve adjustment in relation to Interim Health Information and Quality Authority's 2007 capital purchases	-	58,737
Surplus for Period	314,691	1,846,722
Retained Surplus	1,011,519	696,828
15. Capital Commitments		
Capital Expenditure Approved		
Contracted For	-	28,991
Not Contracted	-	-
	-	28,991

16. Leasehold Commitments

The Authority's commitment to the operating lease in respect of the property at Webworks, Eglinton Street, Cork ceased in 2009. The cost of this lease in 2009 was €33,531 (2008 €235,846).

The Authority also has a long term lease commitment in respect of the property at 13-15 The Mall, Beacon Court, Bracken Road, Dublin 18. This lease expires on 27 March 2028. The cost of this lease was €229,400 (€354,188 in 2008).

The Authority inherited this lease from its predecessor the Irish Health Services Accreditation Board. This property was not occupied by the Authority in 2009 and there are no plans for its future use by the Authority. Following extensive efforts to dispose of the lease the Authority has succeeded in arranging for another state body to occupy it. This is planned to happen in first quarter of 2011.

The Authority is currently occupying two premises (City Gate, Mahon Cork and Smithfield Dublin), for which both leases are between the Landlords and the Office of Public Works (OPW). In 2009 the Authority paid rent of €165,354 to OPW for Smithfield. Under the decentralisation programme, no rent is due to OPW on City Gate Mahon Cork.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009 (Continued)

17. Financial Commitments

The Interim Health Information and Quality Authority and the Irish Health Service Accreditation Board entered into commitments to fund a number of organisations to carry out research in the area of health and social care. On establishment these commitments transferred to the Authority. The Authority will discharge these commitments when it is satisfied that the research organisations have met the agreed project payment schedules and milestones. The remaining commitments at the year end were as follows

Organisation	Area of Research	Commitment
Adelaide and Meath Hospital, Incorporating the National Children's Hospital	Colorectal Cancer Screening	€ 42,385
Dublin Institute of Technology	Electronic Health Records	€ 92,473
Irish College of General Practitioners	Quality Indicators in General Practice	€ 68,750
Irish College of General Practitioners	Morbidity and Epidemiology in General Practice	€25,935

18. Remuneration of Chief Executive Officer

The Chief Executive Officer received total emoluments of €184,041 (2008 €232,645). She is a member of the Authority's Pension Scheme and her entitlements do not extend beyond the public sector model scheme.

In line with Department of Finance guidelines, the Chief Executive Officer did not receive a performance related bonus in 2009.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009 (Continued)

19. Board Members' Travel & Subsistence

	01/01/09 To 31/12/09 €	01/01/08 To 31/12/08 €
Travel	5,114	8,641
Subsistence	29	900
Other	903	340
	<u>6,046</u>	<u>9,881</u>

20. Board Members' Fees

Pat McGrath	21,600	23,600
Dr. Brian Meade	13,067	14,002
Dave O'Hora	13,067	14,002
Dan Byrne	13,067	14,002
Dr. Dermot Power (Resigned from Board 7 May 2009)	4,667	-
Dolores Quinn	13,067	14,002
Prof. Geraldine McCarthy	13,067	-
Grainne Tuke (Appointed to Board 7 May 2009)	8,076	-
Dr. Ian Callanan	13,067	-
Dr. Michael Barry	13,067	-
Dr. Angela Kerins (Service since 15 May 2007)	35,933	-
Bryan Barry (Service since 15 May 2007)	35,933	-
Sheila O'Connor (Service since 15 May 2007)	35,933	-
	<u>233,611</u>	<u>79,608</u>

Authority's Board member fees were sanctioned in 2009 for non-public service Board members to be paid from the date of their appointment to the Board while public service members (Dr Michael Barry, Dr Ian Callanan and Prof. Geraldine McCarthy) were to be paid from 01 January 2009 only. Three of the non-public service Board members (Angela Kerins, Bryan Barry and Sheila O'Connor) were paid in 2009, for service back dated to 15 May 2007, while the remaining non-public service Board members (Dr Brian Meade, Dave O'Hora, Dan Byrne and Dolores Quinn) had been paid their due fees in 2008 and 2007 respectively.

Fees were paid to Board members at the approved standard rates for the periods involved. The standard annual rate (set by the Department of Finance) for a Board member from 1 May 2009 onward is €12,600 (€14,000 from 15 May 2007 to 30 April 2009). The standard rate for the Chairperson from 1 May 2009 onwards is €21,600 (€24,000 from 15 May 2007 to 30 April 2009). However, the Authority's Chairperson took a voluntary 10% rate cut effective from 1 November 2008, in advance of the 10% cut mandated from 1 May 2009

HEALTH INFORMATION AND QUALITY AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2009 (Continued)

21. Board Members' Interests

Transactions are made, from time to time, with bodies with which members are connected whether through employment or otherwise. The Authority has procedures for dealing with conflicts of interest, in accordance with guidelines issued by the Department of Finance.