

# **Health Information and Quality Authority**

ANNUAL FINANCIAL STATEMENTS  
FOR  
HEALTH INFORMATION AND QUALITY AUTHORITY  
YEAR ENDED 31 DECEMBER 2016



# Health Information and Quality Authority

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## Health Information and Quality Authority

### CHAIRPERSON'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2016

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.

I confirm that the Annual Report the Authority has addressed the requirements set out in Section 37 of the Health Act 2007. The Annual Report can be downloaded from the Authority's website [www.hiqa.ie](http://www.hiqa.ie) or requested from the Authority's head office at Unit 1301, City Gate, Mahon, Cork.

As required under the Code of Practice for the Governance of State Bodies (Business and Financial Reporting Requirements, Section 1.9) I report the following matters to the Minister for Health:

- I confirm that there were no commercially significant developments affecting the Authority during the year, including the establishment of subsidiaries or joint ventures and share acquisitions.
- There are no undisclosed off-balance sheet financial transactions.
- I affirm that all appropriate procedures for financial reporting, internal audit, procurement and asset disposals are being carried out.
- A separate statement of internal control is included in these annual financial statements.
- I affirm that Codes of Business Conduct for Directors and Employees have been put in place and are adhered to.
- I affirm that Government policy on the pay of the Chief Executive Officer and all other Authority employees are being complied with.
- I affirm that Government guidelines on the payment of Directors' fees are being complied with. A schedule of fees and expenses are included in the annual financial statements.
- There are no significant post balance sheet events to report.
- I confirm that the Public Spending Code: Expenditure Planning, Appraisal and Evaluation in the Irish Public Service – Standard Rules and Procedures, suitably modified for the circumstances of the Authority, are being complied with.
- There are procedures in place for the making of protected disclosure in accordance with the Protected Disclosures Act 2014 and confirm that the annual report required under section 22(1) of the Act has been published.
- I confirm that Government travel policy requirements are being complied with in all respects.
- I confirm that the Authority has complied with its obligations under taxation law.
- I confirm that no legal disputes with other state bodies occurred during the period.
- I confirm that the Code of Practice for the Governance of State Bodies 2016 has been adopted and it is being complied with. I consider that HIQA can demonstrate material compliance with the Code.

  
Brian McEnery  
Chairperson

Date 10 May 2017

## **Health Information and Quality Authority**

### **BOARD MEMBERSHIP AND GENERAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2016**

Brian McEnery (Chairperson)

Sheila O'Malley

David Molony

Una Geary

Anne Carrigy

Bairbre O'Neill

Mary Fennessy

Judith Foley

Stephen O'Flaherty

Paula Kilbane

Martin Sisk

Molly Buckley

#### **Board Resignations and New Appointees**

There were no new appointments to the Board or expiration of tenure during 2016.

## Health Information and Quality Authority

### BOARD MEMBERSHIP AND GENERAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2016 (continued)

|                         |  |
|-------------------------|--|
| <b>Address</b>          | Unit 1301,<br>City Gate,<br>Mahon,<br>Cork                           |
| <b>Telephone Number</b> | 021-240 9300   |
| <b>Fax Number</b>       | 021-240 9600   |
| <b>Bankers</b>          | Ulster Bank<br>95 Main Street<br>Midleton<br>Co Cork                 |
| <b>Auditors</b>         | Comptroller and Auditor General<br>3A Mayor Street Upper<br>Dublin 1 |
| <b>Solicitors</b>       | Beauchamps<br>Riverside Two<br>Sir John Rogerson's Quay<br>Dublin 2  |

## **Health Information and Quality Authority**

### **STATEMENT OF BOARD MEMBERS' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2016**

The Board is the governing body of the Authority and its role is set out in the Health Act 2007. This statement includes requirements referenced in Appendix A (of the *Business and Financial Reporting Requirements* section of the new Code. These are as follows:

#### **Compliance with the Code of Practice for the Governance of State Bodies 2016**

The Board is of the opinion that HIQA is in compliance with all material requirements of the new Code of Practice for the Governance of State Bodies. To provide further assurance in this area, it is intended that an independent review will be conducted during 2017 to report to the Board.

#### **Approval of annual plan and annual budget and performance oversight**

The Board approved the 2016 budget together with the business plan. A standing item at each Board meeting is the Corporate Performance and Risk Report. This ensures that the Board receives bi-monthly updates on the delivery of the Authority's objectives and can review performance in the context of the business plan and budget on an ongoing basis.

#### **Responsibility for annual report and financial statements**

Under the terms of the Health Act 2007 which established the Health Information and Quality Authority, the Board acknowledges its responsibility to prepare the annual report (which is a separate document to this) and the financial statements for the year which give a true and fair view of the Authority's financial performance and its financial position at year end.

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 adequate 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. 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.



## Health Information and Quality Authority

### STATEMENT OF BOARD MEMBERS' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2016 (continued)

#### Operation of the Board

The operation of the Board is structured to enable it to effectively deliver on its role of strategy and oversight. Therefore there are policies and procedures which set out these responsibilities and how they will be delivered. Elements of this structure include a *Formal Schedule of Matters for Board Decision* which reflects relevant statutory requirements of the Health Act 2007 and of the Code of Practice for the Governance of State Bodies 2016. The types of decisions set out by the *Formal Schedule of Matters for Board Decision* include:

- Approval of annual report and annual accounts
- Approval of corporate plan, annual business plan and budgets
- Approval of appointment and performance management of the CEO
- Approval of particular types of transaction
- Approval of scheme of delegation
- Approval of certain policies including the risk management policy and framework, protected disclosure, procurement policies, conflict of interest, dignity and respect, expense policy and Code of Business Conduct.

The Board met eight times during 2016.

#### Board committees

The Board has established a number of Committees whose function is to provide more detailed oversight of performance relating to the various functions of the Authority. These include:

- A Regulation Committee which oversees the performance of the regulatory functions. This committee met four times during 2016.
- A Standards, Information Research and Technology Committee which oversees the standards information and Health Technology assessment functions. This committee met twice during 2016.
- A Resource Oversight Committee which oversees the planning and deployment of resources and supports. This committee met three times during 2016.
- An Audit Risk and Governance Committee which oversees matters relating to audit governance risk. The Audit Risk and Governance Committee met six times during 2016.

#### Performance evaluation of Board and Committees

The Board undertook a formal external evaluation of its performance and that of each of its committees during 2016. The overall conclusion of the evaluation was that the Board and its committees are operating effectively and at a level which is largely consistent with best practice governance for a public sector body of this type and scale. Some enhancements were recommended and these either have been or are in the course of being implemented.

## Health Information and Quality Authority

### STATEMENT OF BOARD MEMBERS' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2016 (continued)

#### Assessment of HIQA's principal risks

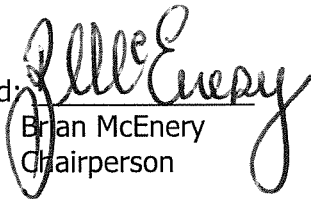
The Board assessed the risks to the Authority during a strategy session in September 2016 which commenced the business planning process for 2017. Areas where risks have been identified include:

- Optimising information management structures
- Demonstrating added value
- Resourcing
- Information governance and forthcoming legislative requirements
- Meeting stakeholders requirements appropriately
- The Public's expectation of our scope and capability
- Working optimally with other key organisations and
- Planning challenges in relation to new functions.

A range of mitigating actions are in place to manage these risks.

On behalf of the Board

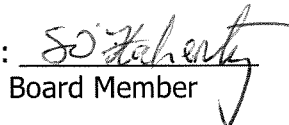
Signed:

  
Brian McEnery  
Chairperson

Date

10 May 2017.

Signed:

  
Board Member

Date

10 May 2017.



## Comptroller and Auditor General

### Report for presentation to the Houses of the Oireachtas

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#### Health Information and Quality Authority

I have audited the financial statements of the Health Information and Quality Authority for the year ended 31 December 2016 under the Health Act 2007. The financial statements comprise the statement of income and expenditure and retained revenue reserves, the statement of capital income and expenditure, the statement of financial position, the statement of cash flows, and the related notes. The financial statements have been prepared in the form prescribed under Section 35 of the Health Act 2000, and in accordance with generally accepted accounting practice as modified by the directions of the Minister for Health in relation to accounting for superannuation costs.

#### Responsibilities of the Authority

The Authority is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view and for ensuring the regularity of transactions.

#### Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and to report on them in accordance with applicable law.

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

#### Scope of audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to the Authority's circumstances, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

#### Opinion on the financial statements

In compliance with the directions of the Minister for Health, the Authority accounts for the costs of superannuation entitlements only as they become payable. This basis of accounting does not comply with Financial Reporting Standard 102 which requires such costs to be recognised in the year the entitlements are earned.

In my opinion, except for the accounting treatment of the Authority's superannuation costs and liabilities, the financial statements have been properly prepared in accordance with generally accepted accounting practice in Ireland and give a true and fair view of the state of the Authority's affairs at 31 December 2016 and of its income and expenditure for 2016.

In my opinion, the accounting records of the Authority were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

#### Matters on which I report by exception

I report by exception if I have not received all the information and explanations I required for my audit, or if I find

- any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the statement on internal financial control does not reflect the Authority's compliance with the Code of Practice for the Governance of State Bodies, or
- there are other material matters relating to the manner in which public business has been conducted.

**Lease exit costs**

I draw attention to Note 18(a) to the financial statements which discloses details of costs relating to the Authority's exit of a lease in 2016. This includes

- a write-off of €491,800 in relation to the residual capitalised value of leasehold improvements
- building restoration costs of €350,000
- additional rent of €146,000 paid as part of the lease termination agreement.



Seamus McCarthy  
Comptroller and Auditor General

29 May 2017

## **Health Information and Quality Authority**

### **STATEMENT ON THE SYSTEM OF INTERNAL CONTROLS FOR THE YEAR ENDED 31 DECEMBER 2016**

#### **Responsibilities for the System of Internal Control**

On behalf of the Authority I acknowledge that the Board is ultimately responsible for the system of internal 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 are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

#### **HIQA's system of internal control**

Management has taken steps to ensure that there is an effective system of internal control in place. This includes both financial and operational controls.

#### **Financial Control Procedures**

HIQA has established a financial reporting framework to support its monthly and annual reporting and for the preparation of statutory financial statements. The Finance Manager provides management with monthly financial information, which reports financial performance against the budget approved by the Board. Where variances are identified, management considers these to inform appropriate mitigating actions.

At the beginning of each year the Department of Health notifies HIQA of its annual financial allocation. Regular draw down of cash are made from the Department. This is based on cash requirements and supported by detailed documentation that is reviewed by Department officials before funds are transferred to HIQA.

An appropriate financial control framework is in place. There are clearly defined matters which are reserved for Board approval and other are delegated by the Board to management. Appropriate expenditure delegations have been put in place and cascaded from the Chief Executive Officer, to the Executive Management Team and to other managers. In HIQA there is segregation of duties between the preparation, authorisation and execution of financial transactions.

The system of internal financial control is monitored in general by the processes outlined above. In addition, the Audit Risk and Governance Committee of the Authority review specific areas of financial control. During 2016 a review of financial controls was carried out. The Audit Risk and Governance Committee considers reports from internal audit and recommendations from the Comptroller and Auditor General arising as a result of the external audit.

## **Health Information and Quality Authority**

### **STATEMENT ON THE SYSTEM OF INTERNAL CONTROLS FOR THE YEAR ENDED 31 DECEMBER 2016 (continued)**

#### **Other Control Procedures**

##### **1. Corporate policies and procedures**

HIQA has established a set of corporate policies and procedures which govern the functions and activities of HIQA and its staff including the management of finance, human resources and information and communications technology arrangements. Policies and procedures are also in place to facilitate compliance with all relevant public sector legislation.

##### **2. Oversight Agreement**

Members of HIQA's Executive Management Team meet regularly with the Department of Health to review HIQA's performance. Currently both bodies are working developing a formal oversight agreement as required by the Code of Practice for the Governance of State Bodies 2016.

##### **3. Performance oversight of business plan and budget<sup>1</sup>**

A standing item at each Board meeting is the Corporate Performance and Risk report, which ensures a review of HIQA's performance in the context of the business plan and budget on regular basis.

##### **4. Risk management<sup>2</sup>**

A risk management policy and procedure is in place. Guidance issued by the Department of Public Expenditure and Reform has been adopted in the most recent revisions to the risk management framework. The Board received the key corporate risks as part of its standing item on corporate performance at each meeting. Board Committees also reviewed risks relevant to each Committee's area of oversight at their meetings on a regular basis.

##### **5. Internal audit**

HIQA has an outsourced internal audit function. An internal audit plan is agreed annually, with the Audit Risk and Governance Committee taking account of identified risks. A number of internal audits were carried out during the course of the year and reports made to Audit Risk and Governance Committee. There is a process for ensuring that actions are taken as a result of audit recommendations as part of the ongoing process of improvement.

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<sup>1</sup> Annual report requirement – Code of Practice for Governance of State bodies 2016

<sup>2</sup> Annual report requirement – Code of Practice for Governance of State Bodies 2016

## Health Information and Quality Authority

### STATEMENT ON THE SYSTEM OF INTERNAL CONTROLS FOR THE YEAR ENDED 31 DECEMBER 2016 (continued)

#### 6. Monitoring the effectiveness of the internal controls system

The Board reviewed the effectiveness of internal controls in January 2017. The review was co-ordinated by the Audit Risk and Governance committee and included a review of

- Assurance statements from the Executive Management in relation to the controls that were in operation for their respective areas of responsibility
- The results of the internal audit programme which audited financial and other controls
- Issues raised by the Comptroller and Auditor General
- Key corporate risks as part of its standing item on corporate performance at each meeting.

In addition, the Board Committees oversaw in greater detail work carried out under various functions.

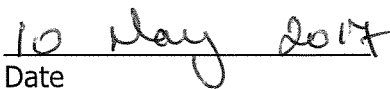
Through these mechanisms, HIQA continually worked to strengthen its governance arrangements when areas for improvement are identified.

No significant breaches or instances of fraud were identified through these reviews during the time period comprehended by this report. There were no weaknesses identified in internal control that resulted in material losses, contingencies or uncertainties which require disclosure in the financial statements or the auditor's report on the financial statements.

#### 7. Reviews of the statement of internal control

This statement of internal control has been reviewed by the Audit Risk and Governance Committee to ensure that it accurately reflects the control system in operation during the reporting period.

Signed:   
Brian McEnery  
Chairperson

  
Date

# Health Information and Quality Authority


## STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES FOR THE YEAR ENDED 31 DECEMBER 2016

|  |       | 2016              | 2015              |
|--|-------|-------------------|-------------------|
|  | Notes | €                 | €                 |
| <b>Income</b>                              |       |                   |                   |
| Department of Health (Vote 38, subhead E1) |       | 11,550,000        | 10,700,000        |
| Annual and Registration Fees               | 2     | 6,843,784         | 6,762,728         |
| Other Income                               | 3     | 467,830           | 523,831           |
|  |       | <b>18,861,614</b> | <b>17,986,559</b> |
| <b>Expenditure</b>                         |       |                   |                   |
| Staff Costs                                | 4     | 14,078,274        | 13,211,064        |
| Travel and Subsistence                     | 7     | 805,205           | 764,539           |
| Professional Fees                          | 8     | 540,635           | 680,373           |
| Publication Expenses                       |       | 28,644            | 29,620            |
| Support Costs                              | 9     | 1,101,743         | 1,092,498         |
| Establishment Expenses                     | 10    | 1,788,022         | 2,364,802         |
|  |       | <b>18,342,523</b> | <b>18,142,896</b> |
| Surplus/(Deficit) for the Year             |       | 519,091           | (156,337)         |
| Surplus as at 1 January                    |       | 321,456           | 477,793           |
| Surplus at 31 December                     |       | <b>840,547</b>    | <b>321,456</b>    |

The Statement of Cash Flows and Notes 1 to 25 form part of these financial statements.

On behalf of the Authority:

Signed:   
Brian McEnery  
Chairperson

Signed:   
Phelim Quinn  
Chief Executive Officer

Date: 10 May 2017

Date: 10 May 2017



# Health Information and Quality Authority


## STATEMENT OF CAPITAL INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2016

|  | Notes | 2016             | 2015           |
|--|-------|------------------|----------------|
|  |       | €                | €              |
| <b>Income</b>  |       |                  |                |
| Department of Health (Vote 38, subhead H)                    |       | 719,746          | 315,136        |
| Amortisation of Capital Fund Account                         |       | 1,002,523        | 486,116        |
|  |       | <u>1,722,269</u> | <u>801,252</u> |
| <b>Expenditure</b>   |       |                  |                |
| Leasehold Interest   | 12    | 8,721            | 38,004         |
| Fixtures and Fittings  | 12    | 6,887            | -              |
| Computer Equipment   | 12    | 704,138          | 277,132        |
| Depreciation   | 12    | 510,752          | 486,116        |
| Leasehold Improvement cost write off on termination of lease | 12    | 491,771          | -              |
|  |       | <u>1,722,269</u> | <u>801,252</u> |
| <b>Surplus /(Deficit) for the Year</b>                       |       | -                | -              |
| Opening (deficit)/surplus                                    |       | -                | -              |
| <b>Surplus / (Deficit) For Year</b>                          |       | <u>-</u>         | <u>-</u>       |

The Statement of Cash Flows and Notes 1 to 25 form part of these financial statements.

On behalf of the Authority

Signed:   
Brian McEnery  
Chairperson

Signed:   
Phelim Quinn  
Chief Executive Officer

Date: 10 May 2017

Date: 10 May 2017


# HEALTH INFORMATION AND QUALITY AUTHORITY

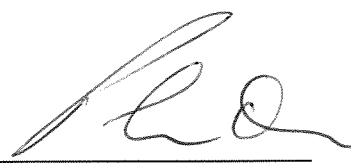
## STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2016

|  | Notes | 2016<br>€               | 2015<br>€               |
|--|-------|-------------------------|-------------------------|
| <b>Fixed Assets</b>                          |       |                         |                         |
| Tangible Assets                              | 12    | 2,154,357               | 2,439,293               |
| <b>Current Assets</b>                        |       |                         |                         |
| Receivables                                  | 13    | 581,963                 | 597,135                 |
| Cash at Bank or in Hand                      | 15    | <u>1,876,151</u>        | <u>830,635</u>          |
|  |       | 2,458,114               | 1,427,770               |
| <b>Less Current Liabilities</b>              |       |                         |                         |
| Payables falling due within one year         | 14    | <u>(1,617,567)</u>      | <u>(1,106,314)</u>      |
| <b>Net Current Assets</b>                    |       | <b>840,547</b>          | <b>321,456</b>          |
| <b>Total Assets Less Current Liabilities</b> |       | <b><u>2,994,904</u></b> | <b><u>2,760,749</u></b> |
| <b>Capital and Reserves</b>                  |       |                         |                         |
| Revenue Reserves                             |       | 840,547                 | 321,456                 |
| Capital Account                              | 16    | 2,154,357               | 2,439,293               |
|  |       | <b><u>2,994,904</u></b> | <b><u>2,760,749</u></b> |

The Statement of Cash Flows and Notes 1 to 25 form part of these financial statements.

On behalf of the Authority

Signed:   
Brian McEnery  
Chairperson

Signed:   
Phelim Quinn  
Chief Executive Officer

Date: 10 May 2017

Date: 10 May 2017

# Health Information and Quality Authority

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2016

### Reconciliation of operating surplus to Net funds inflow from operating activities

|                                   | 2016<br>€ | 2015<br>€ |
|-----------------------------------|-----------|-----------|
| Operating Surplus/(Deficit)       | 519,091   | (156,337) |
| Interest Received                 | (173)     | (1,003)   |
| Decrease in Receivables           | 15,172    | 49,924    |
| Increase in Payables and Accruals | 511,253   | 195,223   |

### Net Cash Flow from Operating Activities

**1,045,343**

**87,807**

### Cash Flows from Investing Activities

|   |           |           |
|---|-----------|-----------|
| Net Cash Flow from Operating Activities | 1,045,343 | 87,807    |
| Interest Received                       | 173       | 1,003     |
| Purchase of Fixed Assets                | 719,746   | 315,136   |
| Capital Grants Received                 | (719,746) | (315,136) |

### Increase in Cash Balances

**1,045,516**

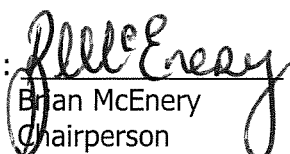
**88,810**

### Reconciliation of net cash flow to movement in net funds

|                                 |                  |                |
|---------------------------------|------------------|----------------|
| Increase in Cash in the year    | 1,045,516        | 88,810         |
| Net Funds at 1 January          | 830,635          | 741,825        |
| <b>Net Funds at 31 December</b> | <b>1,876,151</b> | <b>830,635</b> |

On behalf of the Authority

Signed:

  
Brian McEnery  
Chairperson

Signed:

  
Phelim Quinn  
Chief Executive Officer

Date:

10 May 2017

Date:

10 May 2017

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

#### 1. Accounting Policies

The basis of accounting and significant accounting policies adopted by the Health Information and Quality Authority are set out below. They have all been applied consistently throughout the year and for the preceding year.

##### (a) General Information

The Health Information and Quality Authority (HIQA) was set up under the Health Act 2007, with its head office at Unit 1301, City Gate, Mahon, Cork.

HIQA was established to drive high quality and safe care for people using our health and social care services in Ireland. HIQA's role is to develop standards, inspect and review health and social care services, and support informed decisions on how services are delivered.

HIQA aims to safeguard people and improve the safety and quality of health and social care services across its full range of functions.

HIQA's mandate extends across a specified range of public, private and voluntary sector services. Reporting to the Minister for Health and the Minister for Children and Youth Affairs, HIQA has statutory responsibility for:

- **Setting Standards for Health and Social Services** – Developing person-centred standards, based on evidence and best international practice, for health and social care services in Ireland.
- **Regulation** – Registering and inspecting designated centres.
- **Monitoring Children's Services** – Monitoring and inspecting children's social services.
- **Monitoring Healthcare Safety and Quality** – Monitoring the safety and quality of health services and investigating as necessary serious concerns about the health and welfare of people who use these services.
- **Health Technology Assessment** – Providing advice that enables the best outcome for people who use our health service and the best use of resources by evaluating the clinical effectiveness and cost-effectiveness of drugs, equipment, surgical and diagnostic techniques, and health promotion and protection activities.
- **Health Information** – Advising on the efficient and secure collection and sharing of health information, setting standards, evaluating information resources and publishing information about the delivery and performance of Ireland's health and social care services.

## **Health Information and Quality Authority**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016** (Continued).

#### **(b) Statement of Compliance**

The financial statements of HIQA for the year ended 31 December 2016 have been prepared in accordance with FRS102 (the financial reporting standard applicable in the UK and Ireland), as modified by the directions of the Minister for Health in relation to superannuation. In compliance with the directions of the Minister for Health, HIQA accounts for the costs of superannuation entitlements only as they become payable (see Accounting Policy (j) and (k)). This basis of accounting does not comply with FRS102, which requires such costs to be recognised in the year in which entitlement is earned.

#### **(c) Basis of Preparation**

The financial statements are prepared under the accruals method of accounting and under the historical cost convention in the form approved by the Minister for Health with the concurrence of the Minister for Public Expenditure and Reform, in accordance with Section 35 of the Health Act 2007.

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to HIQA's financial statements.

#### **(d) Income**

##### **(i) Oireachtas 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.

##### **(ii) Annual Fee Income**

Annual Fees from providers of Designated Centres for Older Persons are recognised tri-annually in accordance with Statutory Instrument 245 of 2009, Health Act 2007 (Registration of Designated Centres for Older People) Regulations 2009 and Statutory Instrument 493 of 2013, Health Act 2007(Registration of Designated Centres for Older People) (Amendment) Regulations 2013.

Annual Fees from providers of Designated Centres for Persons with Disabilities are recognised tri-annually in accordance with Statutory Instrument 366 of 2013, Health Act 2007 (Registration of Designated Centres for Persons (Children and Adults) with Disabilities) Regulation 2013.

##### **(iii) Application to Register/Vary Fees**

Application to Register or Vary fees are recognised on receipt of relevant fee, in accordance with Statutory Instrument 245 of 2009, Health Act 2007 (Registration of Designated Centres for Older People) Regulations 2009 and Statutory Instrument 366 of 2013, Health Act 2007 (Registration of Designated Centres for Persons (Children and Adults) with Disabilities) Regulation 2013.

## **Health Information and Quality Authority**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016** (Continued).

#### **(iv) Other Grants**

Other grants, such as EU project funded grants are recognised on an accruals basis.

#### **(e) Employee – Short Term Benefits**

Short term benefits such as holiday pay are recognised as an expense in the year and benefits that are accrued at year-end are included in the Payables figure in the Statement of Financial Position.

#### **(f) Receivables**

Receivable are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is a specific provision and is established when there is objective evidence the Authority will not be able to collect all amounts owed to it. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure and Retained Revenue reserves.

Annual Fee debt is only written off on the basis of Management assessment of the probability of non-collection and the cost of collection versus the debt outstanding. All amounts for debt written off are recognised in the Statement of Income and Expenditure.

#### **(g) Operating Lease**

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight line basis over the lease period.

#### **(h) Capital Funding**

The fixed assets of the Authority are funded from a combination of capital grants and allocations from current revenue. Funding sourced from grants is transferred to a capital account which is amortised in line with the depreciation of the related assets.

## Health Information and Quality Authority

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016 (Continued).

#### (i) Property, Plant and Equipment and Depreciation

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. Depreciation is provided on all property, plant and equipment, at rates estimated to write off the cost less estimated residual value of each asset on a straight line basis over their estimated useful lives, as follows:

- |                          |                   |
|--------------------------|-------------------|
| • Leasehold Interest     | Life of the Lease |
| • Furniture and Fittings | 20%               |
| • Computer Equipment     | 33.33%            |

Asset 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 |

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting the estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Capital Income and Expenditure and Retained Capital Reserves in the year.

#### (j) 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, 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 no provision has been made in respect of benefits payable in future years.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016** (Continued).

**(k) Single Public Service Pension Scheme**

All new entrants into the public sector with effect from 1 January 2013 are members of the Single Public Service Pension Scheme, where all employee pension deductions are paid over to the Department of Public Expenditure and Reform. Pension payments under the scheme are charged to the income and expenditure account when paid. By direction of the Minister for Health no provision has been made in respect of benefits payable in future years

**(l) Critical Accounting Judgements and Estimates**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the Statement of Financial Position date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from these estimates. The following judgement has had the most significant effect on amounts recognised in the financial statements:

**Depreciation and Residual Values**

The Authority has reviewed the asset lives and associated residual values of all fixed assets, and in particular, the useful economic life and residual values of fixtures and fittings and have concluded that assets lives and residual values are appropriate.



# Health Information and Quality Authority

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016 (Continued).

|  | 2016<br>€        | 2015<br>€        |
|--|------------------|------------------|
| <b>2. Annual and Registration Fee Income</b> |                  |                  |
| Annual Fees                                  | 6,635,984        | 6,440,228        |
| Registration Fees                            | 207,800          | 322,500          |
|  | <b>6,843,784</b> | <b>6,762,728</b> |

|                              | 2016<br>€      | 2015<br>€      |
|------------------------------|----------------|----------------|
| <b>3. Other Income</b>       |                |                |
| Superannuation Contributions | 452,292        | 484,407        |
| EU Network Grants            | 15,097         | 38,291         |
| Interest Received            | 173            | 1,003          |
| Miscellaneous Income         | 268            | 130            |
| Total                        | <b>467,830</b> | <b>523,831</b> |

|   | 2016<br>€         | 2015<br>€         |
|---|-------------------|-------------------|
| <b>4. Staff Costs</b>                   |                   |                   |
| Wages and Salaries                      | 10,660,820        | 10,357,247        |
| Pension                                 | 728,780           | 422,126           |
| Allowances                              | 747               | 1,493             |
| Overtime                                | -                 | -                 |
| Agency Staff                            | 1,559,542         | 1,391,934         |
| Board Members' Fees (Note 21)           | 128,250           | 114,316           |
| Employers' Pay Related Social Insurance | 1,000,135         | 923,948           |
| Total                                   | <b>14,078,274</b> | <b>13,211,064</b> |

Pension levy deductions of €577,168 (2015 €684,000) were made from staff salaries and remitted to the Department of Health.

|                             | 2016<br>Number | 2015<br>Number |
|-----------------------------|----------------|----------------|
| <b>5. Employee Benefits</b> |                |                |
| € 60,000 - € 70,000         | 51             | 34             |
| € 70,001 - € 80,000         | 17             | 22             |
| € 80,001 - € 90,000         | 6              | 6              |
| € 90,001 - €100,000         | 3              | 5              |
| €100,001 - €110,000         | 1              | 2              |
| €110,001 - €120,000         | 1              | 0              |
| €120,001 - €130,000         | 0              | 0              |
| €130,001 - €140,000         | 2              | 1              |
| €140,001 - €150,000         | 1              | 1              |

Total employer pension contributions paid during the year was nil (2015 nil).

# Health Information and Quality Authority

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016 (Continued).

|                                  | 2016           | 2015           |
|----------------------------------|----------------|----------------|
| <b>6. Average Headcount</b>      |                |                |
| Regulation                       | 140            | 137            |
| Safety and Quality Improvement   | 5              | 7              |
| Health Technology Assessment     | 9              | 9              |
| Health Information               | 9              | 10             |
| Support Staff                    | 29             | 23             |
|                                  | <b>192</b>     | <b>186</b>     |
|                                  |                |                |
|                                  | <b>2016</b>    | <b>2015</b>    |
| <b>7. Travel and Subsistence</b> | <b>€</b>       | <b>€</b>       |
| National Travel                  | 787,163        | 747,132        |
| International Travel             | 18,042         | 17,407         |
|                                  | <b>805,205</b> | <b>764,539</b> |

# Health Information and Quality Authority

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016 (Continued).

|                                      | 2016                      | 2015                      |
|--------------------------------------|---------------------------|---------------------------|
| 8. Professional Fees                 | €                         | €                         |
| <u>Consultancy</u>                   |                           |                           |
| Statutory Investigations and Reviews | -                         | 27,891                    |
| Pensions & Human Resources           | 84,367                    | 80,902                    |
| Other                                | 347,038                   | 359,448                   |
| Total Consultancy                    | <u>431,405</u>            | <u>468,241</u>            |
| <br><u>Legal Fees</u>                |                           |                           |
| Fees                                 | 109,230                   | 212,132                   |
| Total Legal                          | <u>109,230</u>            | <u>212,132</u>            |
| <br><b>Total Professional Fees</b>   | <br><b><u>540,635</u></b> | <br><b><u>680,373</u></b> |

## Health Information and Quality Authority

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016 (Continued).

|                                      | 2016      | 2015      |
|--------------------------------------|-----------|-----------|
| 9. Support Costs                     | €         | €         |
| Recruitment                          | 88,843    | 89,167    |
| Staff Training and Development       | 166,333   | 198,530   |
| Telephone                            | 134,124   | 113,912   |
| IT Support and Supplies              | 508,378   | 503,064   |
| Internal Audit and Accountancy       | 78,744    | 64,042    |
| External Audit                       | 11,400    | 11,400    |
| Postage and Stationery               | 85,803    | 77,213    |
| Media Monitoring                     | 11,453    | 12,560    |
| Couriers                             | 1,663     | 6,492     |
| Bad Debt Write Off / Provision       | -         | 10,970    |
| Prompt Payment interest and charges  | 698       | 1,453     |
| VAT- interest and penalties (Note A) | 12,870    | -         |
| Bank Charges                         | 1,434     | 3,695     |
| Total                                | 1,101,743 | 1,092,498 |

#### Note A:

During 2016, HIQA became aware that it was not accounting correctly for VAT on certain purchases and completed an Unprompted Voluntary Disclosure with Revenue which resulted in interest and penalties being due on the recently identified VAT liabilities.

### 10. Establishment Expenses

|                                   |           |           |
|-----------------------------------|-----------|-----------|
| Rent                              | 1,238,393 | 1,595,277 |
| Building Service Charge           | 94,703    | 22,097    |
| Insurance                         | 2,108     | 7,884     |
| Repairs and Maintenance (Note 18) | 64,178    | 378,082   |
| Meeting Room Hire                 | 10,277    | 8,310     |
| Catering and Refreshments         | 40,743    | 36,627    |
| Light and Heat                    | 128,489   | 124,780   |
| Cleaning and Refuse               | 75,111    | 68,875    |
| Security                          | 116,232   | 105,094   |
| Record Retention and Storage      | 4,911     | 3,822     |
| Health and Safety                 | 12,877    | 13,954    |
| Total                             | 1,788,022 | 2,364,802 |

|                          |       |       |
|--------------------------|-------|-------|
| 11. Hospitality Expenses | 1,146 | 1,481 |
|--------------------------|-------|-------|

# Health Information and Quality Authority

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016 (Continued).

### 12. Fixed Assets

|   | Leasehold<br>Interest<br>€ | Fixtures<br>and<br>Fittings<br>€ | Computer<br>Equipment<br>€ | Total<br>€       |
|---|----------------------------|----------------------------------|----------------------------|------------------|
| <b>Cost or Valuation</b>                                  |                            |                                  |                            |                  |
| Balance at 1 January 2016                                 | 3,090,331                  | 818,854                          | 2,091,899                  | 6,001,084        |
| Additions   | 8,721                      | 6,887                            | 704,138                    | 719,746          |
| Disposals   | (1,031,688)                | (190,161)                        | (2,159)                    | (1,224,008)      |
| Cost or Valuation at 31 December 2016                     | <u>2,067,364</u>           | <u>635,580</u>                   | <u>2,793,878</u>           | <u>5,496,822</u> |
| <b>Accumulated Depreciation</b>                           |                            |                                  |                            |                  |
| Balance at 1 January 2016                                 | 1,210,037                  | 705,331                          | 1,646,423                  | 3,561,791        |
| Depreciation charge for the period                        | 112,318                    | 45,028                           | 353,406                    | 510,752          |
| Leasehold improvement cost write off on lease termination | 491,771                    | -                                | -                          | 491,771          |
| Accumulated Depreciation on Disposal                      | (1,031,688)                | (190,161)                        | -                          | (1,221,849)      |
| Accumulated Depreciation At 31 December 2016              | <u>782,438</u>             | <u>560,198</u>                   | <u>1,999,829</u>           | <u>3,342,465</u> |
| <b>Net Book Value at 31 December 2016</b>                 | <u>1,284,926</u>           | <u>75,382</u>                    | <u>794,049</u>             | <u>2,154,357</u> |
| <b>Net Book Value at 31 December 2015</b>                 | <u>1,880,294</u>           | <u>113,523</u>                   | <u>445,476</u>             | <u>2,439,293</u> |

# Health Information and Quality Authority

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016 (Continued).

|   | 2016<br>€        | 2015<br>€        |
|---|------------------|------------------|
| <b>13. Receivables</b>                                    |                  |                  |
| Annual Fee Receivables                                    | 57,994           | 2                |
| Prepayments   | 455,475          | 519,943          |
| Sundry Receivables  | 68,494           | 77,190           |
|   | <u>581,963</u>   | <u>597,135</u>   |
| <b>14. Payables (amounts falling due within one year)</b> |                  |                  |
|   | 2016<br>€        | 2015<br>€        |
| Payables  | 87,803           | 80,486           |
| Prepaid Income  | 20,691           | 34,176           |
| Prepaid Project Income (Note A)                           | 477,744          | -                |
| Trade Accruals  | 530,242          | 379,520          |
| Payroll Deductions  | 345,443          | 340,306          |
| Holiday Pay Accrual                                       | 155,644          | 271,826          |
|   | <u>1,617,567</u> | <u>1,106,314</u> |

### Note A

Prepaid Project Income relates to a receipt of grant from Health Research Board(HRB) related to the HRB Collaboration in Ireland for Clinical Effectiveness Review project, expenditure for which is not expected to be incurred until May 2017.

| <b>15. Analysis of Changes in In Net Funds</b> | At 1 January<br>2016<br>€ | Cash Flows<br>€  | At 31 December<br>2016<br>€ |
|--|---------------------------|------------------|-----------------------------|
| Cash in Hand, at bank                          | <u>830,635</u>            | <u>1,045,516</u> | <u>1,876,151</u>            |

# Health Information and Quality Authority

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016 (Continued).

|   | 2016<br>€        | 2015<br>€        |
|---|------------------|------------------|
| <b>16. Capital Account</b>                                |                  |                  |
| Opening balance at 1 January                              | <u>2,439,293</u> | <u>2,610,273</u> |
| <b><u>Movement for Period</u></b>                         |                  |                  |
| Expenditure from Capital Grant                            | 719,746          | 315,136          |
| Disposals   | (1,224,008)      | (101,421)        |
| Amount amortised in line with Depreciation for the period | (510,752)        | (486,116)        |
| Leasehold improvement cost write off on lease termination | (491,771)        |                  |
| Accumulated depreciation on Disposals                     | 1,221,849        | 101,421          |
| Balance at 31 December                                    | <u>2,154,357</u> | <u>2,439,293</u> |
| <b>17. Capital Commitments</b>                            |                  |                  |
| Contracted For  | 156,166          | 24,430           |
|   | <u>156,166</u>   | <u>24,430</u>    |

## Health Information and Quality Authority

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016 (Continued).

#### 18. Leasehold Commitments

The Authority is currently occupying three leased premises (Cork, Dublin and Galway). In all cases the lease agreement is between the Landlord and the Office of Public Works.

The lease in respect of City Gate Mahon Cork was entered into in 2008 for 20 years and one month term. The annual rent payable is €370,420. As a result of agreements entered into as part of the decentralisation programme, this rent is paid by The Office of Public Works and is not recouped from the Authority.

The lease in relation to Smithfield in Dublin was entered into 2008 year for 20 year term. The annual rent payable is €1,155,752.

The lease in relation to Headford Road in Galway was entered into 1 February 2016 for 10 year term. The annual rent payable is €13,750.

At 31 December 2016, the Authority had the following future minimum lease payments for each of the following periods:

|                             | 2016<br>€ | 2015<br>€     |
|-----------------------------|-----------|---------------|
| Payable within 1 year       | -         | 70,039        |
| Payable within 2 to 5 years | -         | -             |
| Payable after 5 years       | -         | -             |
|                             | <u>-</u>  | <u>70,039</u> |

|                               |
|-------------------------------|
| <b>18(a) Lease Exit Costs</b> |
|-------------------------------|

On HIQA's establishment in 2007, all assets and liabilities of the Irish Health Services Accreditation Board were transferred to HIQA. This included a lease on a property at 13-15 The Mall, Beacon Court, Bracken Road, Dublin 18. The property was not of use to HIQA and as a temporary measure it was occupied by CORU (The Health and Social Care Professionals Council), under licence from HIQA until December 2015. The annual lease rental was €293,000 in 2015.

The lease was due to expire on 27 March 2028 and the first available opportunity to exit from the lease was 27 March 2016. In 2015 HIQA informed the landlord that it wished to exit from the lease on 27 March 2016.

The exercise of the break clause triggered a number of charges

- Under the lease a cost of €146,500, equivalent to six months' rent was necessary to exercise the early exit clause.
- The lease required the tenant to pay the costs of reinstating the building to its original condition. Building restoration costs of €350,000 were incurred.

These costs were recognised in the appropriate categories in the 2015 financial statements.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016 (Continued).**

HIQA vacated and handed up possession of the premises to the landlord on 31 January 2016. The disposal of the lease required the write off on the remaining net book value of leasehold improvements totalling €491,771. This charge was recognised in the 2016 financial statements.

The decision to exit the lease took account of the fact that should the break clause not have been exercised, annual rent of, at least, €293,000 would have continued to be due on the property each year until 27 March 2028. Building restoration costs would be due at the end of the lease. Depreciation of the remaining net book value of the leasehold improvements would continue over the remaining life of the lease.

Early exit from the lease generated substantial savings for the Exchequer compared to continuing to pay rent on a property that had been acquired by the Irish Health Services Accreditation Board.

**19. Remuneration of Chief Executive Officer**

The annual salary of Phelim Quinn, the Chief Executive Officer was €143,535 (2015 €143,535). He is a member of the Authority's Pension Scheme and his entitlements do not extend beyond the public sector model scheme.

In line with Department of Public Expenditure and Reform guidelines, the Chief Executive Officer did not receive a performance related award in 2016.

## Health Information and Quality Authority

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016 (Continued).

#### 20. Board Members' Travel and Subsistence

The following Board Members were reimbursed during the year for travel, subsistence and other expenses, incurred in carrying out their duties as Board Members.

|                    | 2016<br>€    | 2015<br>€    |
|--------------------|--------------|--------------|
| Brian McEnery      | -            | 1,369        |
| Una Geary          | -            | 46           |
| Anne Carrigy       | 335          | 439          |
| Judith Foley       | -            | 309          |
| Molly Buckley      | 518          | 1,290        |
| Sheila O'Malley    | 412          | 156          |
| Martin Sisk        | 600          | 371          |
| Paula Kilbane      | -            | 92           |
| Bairbre O'Neill    | 89           | -            |
| David Molony       | 798          | -            |
| Stephen O'Flaherty | 662          |              |
| Grainne Tuke       | -            | 102          |
| Cillian Twomey     | -            | 529          |
| Samuel McConkey    | -            | 159          |
| <b>Total</b>       | <b>3,414</b> | <b>4,862</b> |

In addition to the expenses paid directly to Board Members, a further €2,129 (2015 €751) was spent on Board Member hotel accommodation. Where hotel accommodation was provided by HIQA, no subsistence was claimed by Board Member.

## Health Information and Quality Authority

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016 (Continued).

| 21. Board Members' Fees                     | 2016<br>€      | 2015<br>€      |
|---|----------------|----------------|
| Brian McEnery (Chairperson)                 | 20,520         | 20,520         |
| Sheila O'Malley                             | 11,970         | 11,970         |
| David Molony                                | 11,970         | 11,970         |
| Anne Carrigy                                | 11,970         | 11,970         |
| Bairbre O'Neill                             | 11,970         | 11,970         |
| Mary Fennessy                               | 11,970         | 11,970         |
| Martin Sisk (Appointed 29 July 2015)        | 11,970         | 5,126          |
| Stephen O'Flaherty (Appointed 29 July 2015) | 11,970         | 5,126          |
| Molly Buckley (Appointed 29 July 2015)      | 11,970         | 5,126          |
| Paula Kilbane (Appointed 29 July 2015)      | 11,970         | 5,125          |
| Grainne Tuke (Tenure expired 14 May 2015)   | -              | 4,481          |
| Cillian Twomey (Tenure expired 14 May 2015) | -              | 4,481          |
| Philip Caffrey (Tenure expired 14 May 2015) | -              | 4,481          |
|   | <b>128,250</b> | <b>114,316</b> |

Fees were paid to Board members at the approved standard rates for the periods involved. The standard annual rate (set by the Department of Public Expenditure and Reform) for the Chairperson from 1 January 2010 onwards is €20,520. The standard annual rate for a Board member from 1 January 2010 onwards is €11,970.

Since 1 November 2011, fees ceased to be paid to Board Members employed in public service. This is based on the "One Salary One Person Principle" directive, issued by the Department of Public Expenditure and Reform. As a result, two of the Authority's board members, during the year were not in receipt of fees (Una Geary and Judith Foley).

## Health Information and Quality Authority

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016 (Continued).

#### 22. 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 Public Expenditure and Reform.

#### 23. Executive Directors' Reimbursed Expenses

The following Executive Directors were reimbursed for travel, subsistence and other expenses, incurred in carrying out their duties as HIQA senior managers.

|   | 2016<br>€     | 2015<br>€     |
|---|---------------|---------------|
| Phelim Quinn - Chief Executive Officer  | 4,533         | 4,524         |
| Máirín Ryan – Director of Health Technology Assessment and Deputy Chief Executive Officer | 3,413         | 5,501         |
| Marie Kehoe-O'Sullivan – Director of Safety and Quality Improvement                       | 3,385         | 4,162         |
| Mary Dunnion – Director of Regulation   | 8,750         | 7,252         |
| Rachel Flynn – Director of Health Information   | 1,541         | 6,665         |
| Sean Angland – Acting Chief Operations Officer  | 3,359         | 4,818         |
| <b>Total</b>  | <b>24,981</b> | <b>32,922</b> |

## Health Information and Quality Authority

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016 (Continued).

| <b>24. Authority's Executive Directors' Remuneration</b>   | <b>2016</b> | <b>2015</b> |
|--|-------------|-------------|
|  | <b>€</b>    | <b>€</b>    |
| Phelim Quinn - Chief Executive Officer (Note 19)   | 143,535     | 143,535     |
| Máirín Ryan - Director of Health Technology Assessment and Deputy Chief Executive Officer (Note A) | 100,475     | 100,475     |
| Marie Kehoe-O'Sullivan – Director of Safety and Quality Improvement                                | 134,410     | 131,385     |
| Rachel Flynn – Director of Health Information (Note B)   | 110,899     | 92,202      |
| Mary Dunnion – Director of Regulation (Note C)   | 133,089     | 104,718     |
| Sean Angland – Acting Chief Operations Officer   | 97,194      | 97,194      |

**Note A** Mairin Ryan works part time on a 0.7 whole time equivalent

**Note B** Rachel Flynn was appointed Director of Health Information from 02 September 2015.

**Note C** Mary Dunnion was appointed Director of Regulation from 06 October 2015.

### **25. Approval of Financial Statements**

These financial statements were approved by the Board on 22 March 2017.

