



An tÚdarás Slándála Príobháidí
The Private Security Authority



Annual Report

2022

Our Mission is to protect the public by regulating the private security industry through raising standards, increasing awareness and enforcing compliance.

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Mission, Vision and Our Values

In pursuit of our mandate to protect the public and improve standards within the private security industry, we are committed to the following mission and values.

Our Mission is to protect the public by regulating the private security industry through raising standards, increasing awareness and enforcing compliance.

Our Vision is one of enhanced public confidence and consumer protections in a well regulated security industry.

Our Values, which we will follow when conducting our business include;

- **Partnership:** Work with our industry partners to support regulation.
- **Excellence:** Excel in the provision of regulation and business delivery.
- **Openness:** Be fair, transparent and respectful.
- **Performance:** Operate an effective and efficient service with good governance.
- **Commitment:** Deliver an environment in which our staff can excel, our industry can prosper and the public is safe.

Opening Statement

by Richard O'Farrell, Chairperson
and Paul Scallan, Chief Executive

We are delighted to present the 2022 Annual Report of the Private Security Authority which highlights the performance of the Authority during the year. This was a significant year for the Authority with the Minister for Justice appointing a new Board in March. One of the key tasks for the new Board was the development of a new Strategic Plan which will shape the direction of the Authority over the coming years.

In 2022, the limitations dictated by the public health situation in the two previous years no longer applied. 9 of the 12 sectors we regulate showed strong growth in turnover during the year, while one was unchanged and two saw a fall in turnover. There was a slight fall in the number of licensed contractors and employees (less than 1%) during the year.

During the year we continued to expand and strengthen the regulatory environment. We expanded licensing to employees in the Event Security and Private Investigator sector in November. While in June, we published PSA 67:2022, a new technical standard for the Access Control sector and in December we finalised PSA 91:2023, the standard for Enforcement Guards ahead of licensing of the sector in March 2023. Also in December, new training courses for the Door Supervisor and Security Guarding sectors were introduced. These replaced the courses that had been used since licensing of the sectors commenced in 2006. We had 5 successful prosecutions against those who acted in breach of the licensing regime and commenced 870 compliance cases.

We published our Strategic Plan for 2023 – 2025 in November which sets the business priorities for the coming years. In 2023, licensing will be extended to Enforcement Guard, Security Consultants and Security Dog Handlers while work will commence on updating some of our older standards. To support the Strategic Plan we will be seeking an investment in the resources for regulation identified in the Plan. Without this investment the Authority will find it difficult to complete our statutory mandate as set out in the Plan.

Finally, we would like to thank all those who contributed to our work during the year, the Minister for Justice and the Department of Justice, An Garda Síochána, the security industry and all those who have contributed to our work in some form or another. Most importantly, we would like to recognise our hard working and dedicated staff whose professional service ensure we deliver on our regulatory obligations.



Mr. Richard O'Farrell



Mr. Paul Scallan

2022 at a Glance

Sector	Individuals	Contractors	Turnover (€)****
Door Supervisor (Event Security)	N/A	34	1,605,106
Door Supervisor (Licensed Premises)*	10,852	49	7,717,000
Locksmith	N/A	215	20,771,000
Private Investigator	62	96	8,153,000
Security Guard (Alarm Monitoring)**	783	37	61,795,000
Security Guard (CCTV Monitoring)	N/A	32	20,026,000
Security Guard (Event Security)	N/A	46	4,663,226
Security Guard (Static)*	27,294	185	482,869,000
Electronic Security Sector ¹	N/A	1,072	302,464,000
Cash In Transit	1,017	4	52,900,000
Total ***	40,008	1,770	962,963,000

* From 1st November 2022, the sector titles were changed to Door Supervisor and Security Guard (Guarding) for individual licences to facilitate the introduction of event security licensing.

** The figure for individuals includes Alarm Monitoring and CCTV Monitoring as one licence covers both categories.

*** The number of licences issued is greater than the number of licensed individuals and contractors as some licence holders have licences in multiple sectors.

**** Turnover is based on figures provided by contractors with their application and relates to their previous accounting period.

1 Reference in this Report to the Electronic Security sectors should be read to include Installers of Access Control, CCTV and Intruder Alarm systems.

Board of the Authority

Richard O'Farrell	Chairperson
Una Doyle	Representative of the Minister for Justice
Alan Durnan	Employers Representative
Mark Griffin	Employers Representative
Sean Heading	Employee Representative
Ed Kenny	Employee Representative
David McGuinness	PSA Staff Representative
Assistant Commissioner Orla McPartlin	Representative of An Garda Síochána
Aideen Neylon	Legal Representative
David Smith	Representative of the Minister for Education and Skills
Jillian van Turnhout	Discretionary Non Defined Appointee

Senior Management Team

Paul Scallan	Chief Executive
Joe Duggan	Chief Inspector
Lisa Kelly	Head of Licensing
Siobhan Cleary	Head of Qualifications and Standards
Patrick Gooley	Head of Corporate Affairs (Acting)

Corporate Governance

The Board, Chief Executive and staff of the PSA are committed to acting at all times in accordance with best corporate practice. We conduct our business ethically and transparently in line with our statutory responsibilities. Corporate Governance within the PSA is guided by:

- Code of Practice for the Governance of State Bodies.
- Private Security Services Acts.
- PSA Board's Own Code of Conduct for Board Members.
- Public Financial Procedures/Public Procurement Procedures.
- Oversight Agreement between the Department of Justice and the PSA.

As a public body and agency of the Department of Justice, we comply with all other miscellaneous instructions on the matter of corporate governance that may from time to time be issued by the Department on behalf of the Department of Public Expenditure and Reform or other Government Departments thus ensuring that appropriate structures and processes are in place so that the highest level of corporate governance is maintained. Each year, the Board undertake an annual review of the system of internal controls in operation in the Authority.

The Board is responsible for the strategic direction of the Authority and the Chief Executive is accountable for the delivery of the Board's strategic objectives. At each Board meeting, the Chief Executive provides the Board with a range of documents including a risk management report, financial statement, update on the progress and implementation of the Strategic Plan and Business Plan, and a report on the implementation of Board decisions.

An Audit and Risk Committee of the Board reviews and assesses the financial and governance processes within the PSA. A minimum of two governance meetings are held with the Department of Justice each year. The PSA is also subject to annual audit by the Department of Justice's Internal Audit Unit and by the Comptroller and Auditor General (C&AG). The Chief Executive is also supported by a PSA Audit Team.

There are procedures in place to ensure that the members of the Board and the staff of the PSA, holding designated positions, comply with the provisions of the Ethics in Public Office Act and the Standards in Public Office Act. We encourage Board members, staff and others who may have concerns about how we conduct our business to engage with protected disclosure and anti-fraud regulations, as appropriate.

The Board met on 6 occasions during 2022. The table below summarises the attendance at these meetings:

NAME	04/04/22	25/04/22	30/05/22	25/07/22	26/09/22	28/11/22
Richard O'Farrell**	✓	✓	✓	✓	✓	✓
Alan Durnan *	✓	✓	✓	✓	✓	✓
Mark Griffin ** ***	✓	✓	✓	✓	✓	✓
Una Doyle*	✓	✓	x	✓	✓	✓
Sean Heading * ***	✓	x	✓	✓	✓	✓
Ed Kenny**	✓	✓	✓	x	✓	✓
Aideen Neylon* **	x	✓	✓	✓	✓	✓
David McGuinness	✓	✓	✓	x	✓	✓
A. Commissioner Orla McPartlin	✓	✓	x	✓	✓	x
Jillian van Turnhout **	✓	✓	✓	x	✓	✓
David Smith** ***	✓	✓	x	✓	✓	✓

* Members of the Audit and Risk Committee.

** Members of the Strategy Committee.

*** Members of the Committee on the Electronic Security Apprenticeship.

The Audit and Risk Committee met 4 times in 2022. At the 28th November 2022 Board meeting, the Board appointed Aideen Neylon as an additional member of the Audit and Risk Committee. The activities of the committee included but was not limited to the following;

- Meeting with the Office of the Comptroller and Auditor General and the Department of Justice Internal Audit Unit.
- Meeting with the Contracted Accountant for the PSA.
- A review of the 2021 Department of Justice's Internal Audit Report and the C&AG Report for 2021.
- Review of the 2021 Financial Statements.
- Review of 2021 Assurance Statements.
- Review of System of Internal Control and Statement on Internal Control 2021.
- Review of the Authority Risk Register and Risk Action Plan.

The Strategy Committee met on 4 occasions in 2022 and developed the Strategic Plan 2023 – 2025.

The Committee on the Electronic Security Apprenticeship met on 2 occasions in 2022 to consider the licensing requirements for employees in the electronic security sectors.

2022

at a Glance

1,443

**Contractors Licensed
At Year's End
(2021: 1,447)**

32,038

**Individuals Licensed
At Year's End
(2021: 32,439)**

36

**Licences Revoked
(2021: 164)**

**On Line Training Course
for Private
Investigator Employees**

€3,443,504

**Income from Fees
(2021: €2,638,738)**

870

**Enforcement Cases
(2021: 870)**

16,462

**Applications Processed
(2021: 10,498)**

51 Staff

(2021: 52)

Strategic Plan 2019 to 2021

The current Board was appointed on 25th March 2022 and commenced work on a new Strategic Plan shortly thereafter. Our 2022 Business Plan was in line with goals and objectives of the fourth Strategic Plan which covered the period 2019 to 2021.

The key goals set out in the Strategic Plan are:

- Goal 1: Completing the regulation of the Private Security Industry.**
- Goal 2: Ensuring our industry is compliant with licensing regulations.**
- Goal 3: Raising the levels of standards and qualifications in our industry.**
- Goal 4: Promoting the benefits of our industry.**
- Goal 5: Supporting our staff and enhancing our organisation.**

2022 at a Glance

Goal 1	Roll out of licensing to Event Security and Private Investigator Employees
Goal 2	5 Successful Prosecutions
Goal 3	Development of a Standard for contractors in the Enforcement Guard sector
Goal 4	Launch of Social Media Channels
Goal 5	Move to a blended work environment

Progress against Our Goals

Goal 1:

Completing the regulation of the Private Security Industry.

We saw a further extension of our regulatory mandate with the roll out of licensing to employees in the Event Security and Private Investigator sectors in November. This brought to 6 the number of sectors with employee licensing while contractor licensing covers 12 sectors.

Business Licensing

In 2022, there was a slight fall in both the number of contractors licensed and the number of sectoral licences. The last time we experienced a drop in contractor licences was in 2012. The fall arose because of the drop in first time applicants which fell below the number of those leaving the industry through retirement, business consolidation and for other reasons. There were 1,443 contractors licensed at the end of December, a decrease of 4 on the number licensed at the end of 2021. The number of sectoral licences fell by 5 to 1,770.

Sector	2019	2020	2021	2022
Door Supervisor (Event Security)	38	36	34	34
Door Supervisor (Licensed Premises)	48	48	47	49
Locksmith	220	224	226	215
Private Investigator	108	107	100	96
Security Guard (Alarm Monitoring)	34	36	37	37
Security Guard (CCTV Monitoring)	29	31	34	32
Security Guard (Event Security)	47	49	49	46
Security Guard (Static)	184	184	185	185
Installer Electronic Security	1,017	1,041	1,059	1,072
Cash In Transit	4	4	4	4
TOTAL	1,729	1,760	1,775	1,770

Table 1: Comparison of Number of Licences Issued for each Sector in the years 2019 to 2022

The Electronic Security sectors comprising of Access Control, CCTV and Intruder Alarm contractors account for 61% of business licence holders. Locksmiths are the next largest group (12%), followed by Security Guard (Static) at 10%.

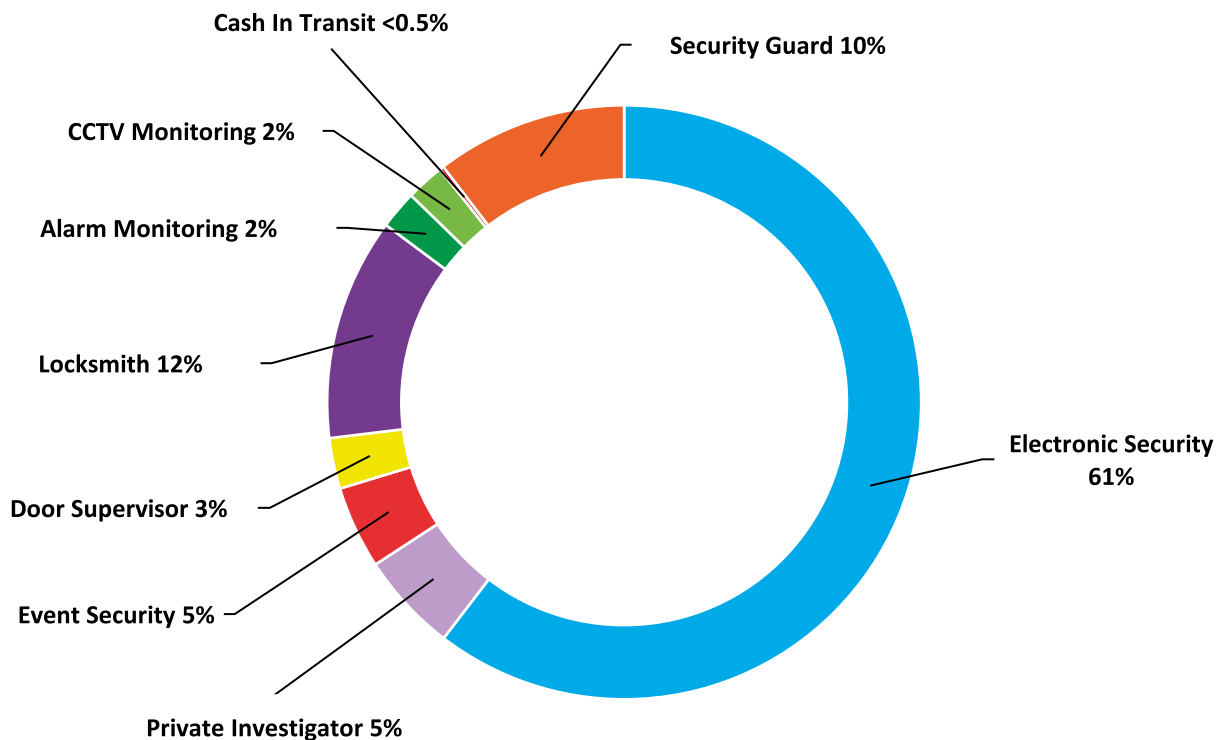


Figure 1: Overview of Contractor Licences by Sector in 2022

Application Processing

673 contractor applications were received during the year, a decrease of 209 from 882 in 2021. The decrease can be accounted for by the two year licence cycle which sees a higher volume of licences falling for renewal in odd years.

524 of the 570 contractors who were due to renew their licence in 2022 did so by the end of the year. The contractor renewal rate remained unchanged from 2021 at 92%. A further 20 renewal applications were received for licences which expired in 2021 while 15 applications were received for licences expiring in early 2023.

92 of the applications received were from first time licence applicants, down 37 on 2021. A further 11 applications were received to add a sector(s) to an existing licence, the majority of which were in the Electronic Sector.

28 contractors withdrew their application prior to the PSA making a final determination on their application. Contractors do this in order that they may obtain a refund of the licence fee before a refusal decision is issued. 26 subsequently re-lodged their applications when they had addressed the outstanding matters.

Refusals and Rejections

9 contractors had their applications rejected because they were invalid as the correct paperwork or fee was not submitted.

We refused 8 applications as the contractor failed to meet the requirements of licensing. There was one contractor appeal lodged with the Private Security Appeal Board in 2022 which was subsequently withdrawn.

Temporary Licences

Temporary licences are issued to new contractors in the CCTV and Intruder Alarm areas of the Electronic Security sector so that contractors can install systems for the purpose of obtaining the standards required for licensing. At the end of the year, there were 37 temporary licences in circulation, a decrease of 18 on the same period last year. Temporary licences were extended to the Access Control sector during 2022.

Licence Fees

€1,446,986 was received in contractor licence fees in 2022 compared to €1,583,980 in 2021 and €1,353,548 in 2020 (the comparable year in the 2 year licence cycle).

Year	Turnover
2019	€781,555,000
2020	€858,923,000
2021	€902,579,000
2022	€962,963,000

Table 2: Contractor Turnover Recorded on Licence Applications 2019 to 2022

Table 2 above shows that the security industry continued to grow with the turnover recorded for licensed contractors increasing by 7% in 2022. Most sectors that had seen their turnover drop during the pandemic experienced a growth in turnover in 2022. The exceptions were the Cash-in-Transit and Door Supervisor sectors which saw a further drop in turnover.



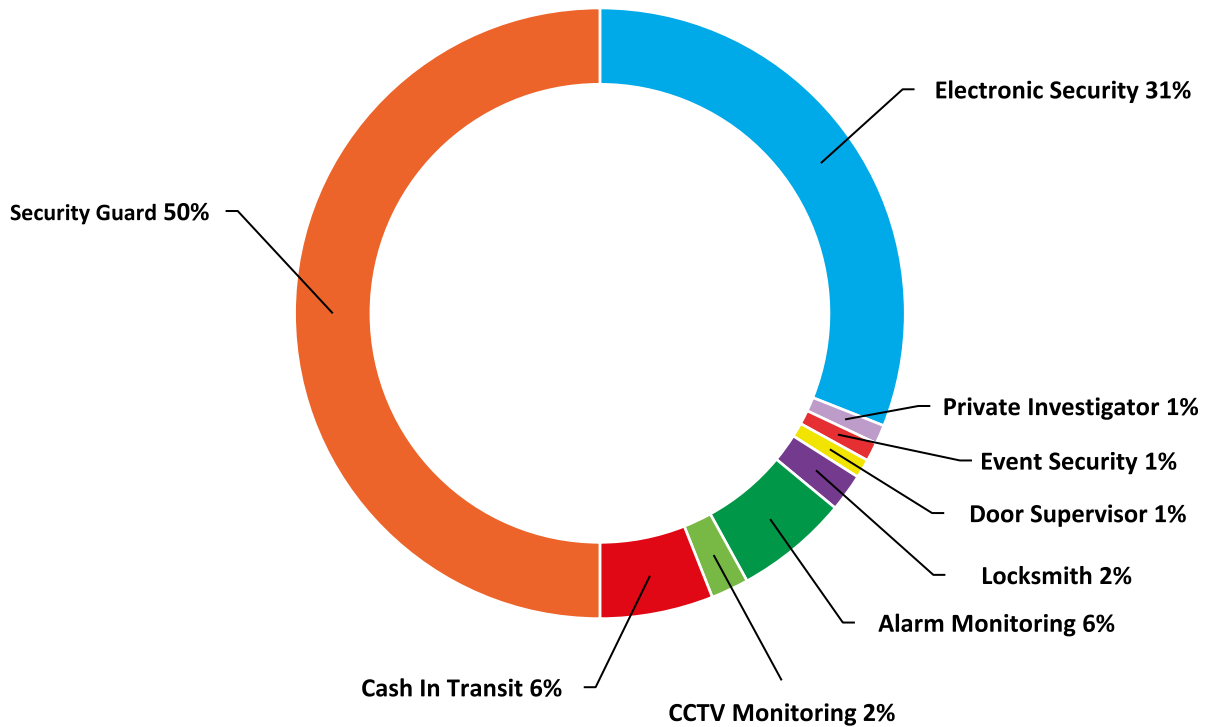


Figure 2: Overview of Contractor Turnover by Sector in 2022

When compared to Figure 1 on page 13, it is noteworthy that while the Electronic Security Sector represents 61% of licence holders, it accounts for 31% of industry turnover. In contrast, the Security Guard (Static) sector accounts for 10% of licence holders and 50% of industry turnover. Locksmiths account for 2% of turnover but 12% of licence holders which reflect the number of small operators in the sector. The opposite is true of the Cash-in-Transit sector with 6% of turnover but less than 0.5% of licence holders.



Employee Licensing

We saw a slight decrease in licence numbers in 2022. There were 32,038 individual licence holders at the end of December, down 401 on the 2021 figures. The number of sectoral licences also dropped slightly from 40,720 to 40,008, a decrease of 2%.

	2019	2020	2021	2022
Door Supervisor *	13,759	11,966	11,425	10,852
Security Guard (Guarding) **	26,921	26,390	27,559	27,294
Security Guard (Monitoring Centre)	583	673	651	783
Cash In Transit	1,292	1,105	1,085	1,017
Private Investigator	N/A	N/A	N/A	62
TOTAL	42,555	40,134	40,720	40,008

* Up to 1st November 2022 called Door Supervisor (Licensed Premises)

** Up to 1st November 2022 called Security Guard (Static)

Table 3: Comparison of Number of Licences Issued for each Sector in the years 2019 to 2022

The Door Supervisor and Cash-in-Transit sectors showed a decline in licence numbers for a third consecutive year. The number of licence holders in both the Security Guard (Monitoring Centre) and Security Guard (Guarding) sectors is above pre-pandemic levels, though there was a slight drop in the Guarding sector in 2022.

The licensing of Private Investigators commenced in November and by year's end, 62 licences had issued. Licensing was also extended to employees in the Event Security sector in November. It was agreed with the Event Security contractors that the existing licensing structure should be used for event security. Consequently, the Door Supervisor (Licensed Premises) licence was retitled Door Supervisor and the Security Guard (Static) licence retitled Security Guard (Guarding).



Application Processing

We received 15,789 individual licence applications during the year comprising of 6,395 renewals and 8,137 first time applications together with a further 1,257 applications which were rejected.

Rejected applications accounted for 8% of all applications, up slightly from 7% in 2021. Considerable resources are spent on processing rejections which could be eliminated if we had a modern processing database. Reasons for rejection would include insufficient supporting documentation, incorrectly completed documentation and absence of payment. Many rejected cases are re-lodged as valid applications.

Our aging database makes the processing of applications time consuming and labour intensive. During the year we saw an increase in system faults and more manual interventions in the processing of all applications. With application volumes due to increase over the next few years under our Strategic Plan considerable resources are required to replace the dated IT system or recruit additional staff to manage volumes using the current systems.

Refusals and Appeals

78 employee applications were refused in 2022, up from 62 in 2021. The main reasons for refusing applications are the failure to participate in the Garda vetting process or the result of convictions disclosed following Garda vetting.

There were 14 appeals against our decisions to the Private Security Appeal Board in 2022, added to 5 appeals on hand from 2021. The Appeal Board is independent of the Authority and they overturned the Authority's decision in 4 cases, upheld our decision in 8 cases and 2 cases were withdrawn by the applicants. 5 appeals remained on hand at the end of the year.

Licence Fees

Individual licence fees were €1,996,518 compared to €1,185,172 in 2021 and €1,393,338 in 2020. The fees in the last comparable year in the 3 year licence cycle, 2019, were €1,951,841.



Progress against Our Goals

Goal 2:

Ensuring our industry is compliant with licensing regulations.

Our compliance activity returned to normal as our inspectors resumed in-person inspection and enforcement activities. We opened 870 enforcement cases during the year comprising of 464 contractor cases, 252 security buyer cases and 154 employee cases.

Intelligence reports from the public and industry are an important tool in combatting non-compliance and targeting our inspection resources. We received 464 intelligence reports during the year, up from 430 in 2021. Following assessment by our compliance team, 214 of these cases were not investigated for a variety of reasons, the most common being that there was no licensable activity evident, the intelligence received was not sufficient or because the contractor was already licensed. Where we do not investigate intelligence reports, the intelligence is retained and if further reports on the same matter are received, we review the intelligence in light of the new information obtained. The remaining 250 intelligence reports formed part of the 870 enforcement cases opened during the year.

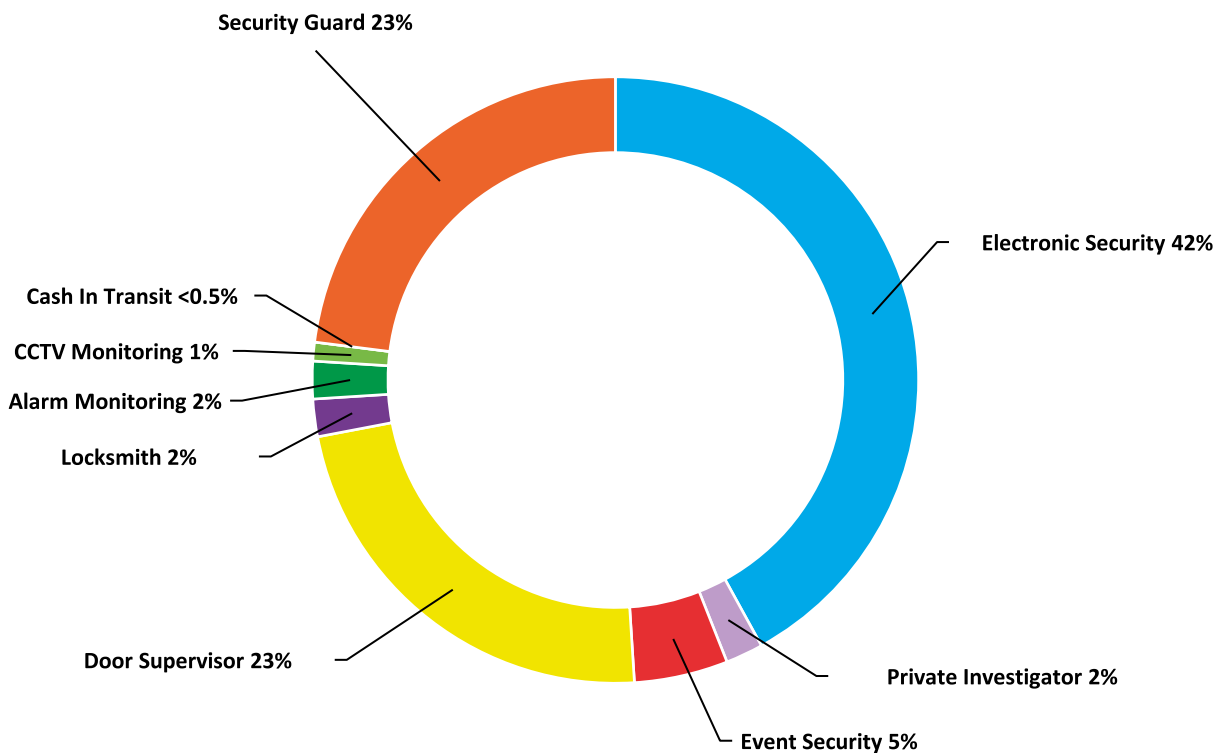


Figure 3: Overview of Enforcement Cases by Sector in 2022

We undertook 150 contractor inspections visiting licence holders and inspecting their records to ensure that compliance with the licensing regulations were maintained. The percentage of fully compliant contractors rose to 49% as against 38% in 2021. The continuing improvement reflects the changes we made to the auditing process in 2020.

We completed 204 unannounced compliance inspections on licensed premises, retail outlets and other businesses across the country to ensure compliance with employee licensing requirements. The focus of the inspections was to ensure that those employed providing security services were licensed and complied with the requirement to wear ID badges. 99% of those encountered were licensed while 97% were found to be wearing their ID badge.

We have a range of compliance actions that we can take against licence holders who breach the licensing regulations. These include prosecution, revocation or suspension of a licence or the issuing of an enforcement notice. We had 5 successful prosecutions in 2022 involving individuals providing security services without holding the required PSA licence in the CCTV, Intruder Alarm, Locksmith and Access Control sectors. There was also a prosecution of a buyer of security following their engagement of an unlicensed security contractor.

In addition to the prosecutions, we revoked the licences of 29 employees and 7 contractors while 15 employees and 1 contractor had their licence suspended for a period. We also issued 19 enforcement notices against licence holders for minor breaches of the regulations.

Action	2020	2021	2022
Advice	1	0	1
Caution	8	4	1
Warning	13	14	16
Reprimand	6	1	1
Suspension	6	10	16
Revocation	31	152	36
Prosecution	1	1	5

Table 4: Summary of Enforcement Actions taken in 2022

We examined 17 complaints under Section 39 of the Private Security Services Act during the year in addition to 4 carried over from 2021. Section 39 provides a mechanism by which a person may make a formal complaint against a licence holder. In 7 cases the complainant did not proceed with the case, in 1 case the complaint was upheld and in 8 cases the complaint was not upheld by the PSA. There were 5 cases still under enquiry at year end.

Progress against Our Goals

Goal 3:

Raising the levels of standards and qualifications in our industry.

The licensing regime is underpinned by the standards and qualifications to be met by applicants for licences and licence holders. In June, the new technical standard for Access Control contractors (PSA 67:2022) became a mandatory requirement for the sector. Work continued during the year on the standard for Enforcement Guard licensing and at the end of the year we were in a position to set the licensing date for Quarter 1, 2023. We also published updated versions of PSA 33, the standard for the Alarm Monitoring and CCTV Monitoring sectors and PSA 55, the Locksmith standard.

An online training course for Private Investigators was launched to coincide with the introduction of employee licensing in the sector while two new courses in Security Guarding and Door Supervisor skills replaced the previous courses in December. Towards the end of the year a Board sub-committee was established to examine the training and qualification requirements for the Electronic Security sector. This is an important milestone towards the licensing of employees in the sector.

Work on standards for Security Consultants, Powered Gates and Dog Handling neared completion as we target licensing dates for all 3 in 2023.

Throughout the year we met with the training providers and auditing bodies who play such an important role in supporting the licensing regime. Confidence in both training provision and auditing is critical and in support of this we undertook inspections on 7 training providers. We began work in identifying areas of non-conformance in contractor audits and liaised with the auditing bodies on reducing the levels of non-conformance.



Progress against Our Goals

Goal 4:

Promoting the benefits of our industry.

Engaging with our licence holders, industry stakeholders, their clients and the wider public is critical to the success of regulation. In 2022, we expanded our communication options with the launch of three social media channels, Facebook, LinkedIn and Twitter. These channels provide us with a real time mechanism for promoting events, messages and consumer information.

We continued to utilise our traditional communication channels with public information campaigns across radio, newspapers and trade magazines. We held consultation forums for the Event Security and Private Investigator sectors ahead of employee licensing in both areas. We also made presentations at a variety of industry events throughout the year.

Our e-zine "PSA Watch" continues to be an important means of providing the industry with information on key events, important updates and significant industry developments and we published 3 issues in 2022.

Goal 5:

Supporting our staff and enhancing our organisation.

In 2022, we moved to a new blended working environment while continuing to meet our service commitments. This would not have been possible without the dedication and professionalism of our staff whose contribution is critical to our business. We continued to support our staff's development with access to training and wellbeing programmes. We also invested in the office environment and continued to advocate for new technology to replace the outmoded IT systems currently in place. At the end of the year we had a staffing level of 51, down 1 on 2021.

Data Protection

Our Data Protection Officer dealt with 4 subject access requests and 5 low level data breaches in 2022. In addition, we received 20 requests for information under Section 41(B) of the Data Protection Act 2018 for use in "preventing, detecting or investigating criminal offences, apprehending or prosecuting offenders". In November 2021, an external review of the PSA's compliance with data protection was carried out and during 2022 a number of recommendations were implemented.

Protected Disclosures

During 2022, no protected disclosures were received by the Authority.

Strategic Plan 2023 to 2025

Following its appointment in March 2022, the Board of the Authority commenced work on a new Strategic Plan as prescribed by Section 9 of the Private Security Services Acts. The new Plan was published in November 2022 and covers the period 2023 to 2025.

This is the Authority's fifth Strategic Plan, building on what has been previously achieved while acknowledging what still needs to be done and taking into account the ongoing development of the security industry. The Strategy contains the following 5 Goals:

- Goal 1: Regulating the Private Security Industry.**
- Goal 2: Ensuring compliance by tackling unlicensed activity.**
- Goal 3: Enhance the provision of security services through the use of standards and qualifications.**
- Goal 4: Look at ways our industry can benefit society (2022).**
- Goal 5: Deliver the supports necessary to develop our staff and enhance our organisation.**

The Strategy focuses on the expansion of licensing, raising the levels of standards and qualifications, and improving communications with licence holders and the public. There are also plans to look at ways of increasing female participation in the private security industry, examine whether or not regulation affects the ability of minority groups to access the industry, and if so, consider ways to mitigate against that, and looking at ways to support career paths for those working in the industry.

The success of the Plan will depend on the support we receive from Government and the industry. Most important will be the provision of the resources needed to allow us to play our role as an effective regulator. Without these resources we will be limited in what we can deliver over the coming years.

We wish to acknowledge the support of all those who contributed in the preparation of this Strategic Plan. Your contributions helped shape the future of regulation of the security industry.



Financial Statements

For the year ended 31 December 2022



An tÚdarás Slándála Príobháidí
The Private Security Authority

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Governance Statement And Board Members' Report

The Board of the Private Security Authority (PSA) was established under the Private Security Services Act 2004. The current Board was appointed in March 2022 for a term of four years. The functions of the Board are set out in Section 8 of the Acts.

The Board is accountable to the Minister for Justice and an Oversight Agreement for the period 2020 to 2022 together with a Performance Delivery Agreement for 2022 were in place with the Minister's Department. These agreements define the relationship between the PSA and the Department and sets out agreed goals and objectives for the year.

The Board is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. In November 2018, the Board published its Strategic Plan for the Period 2019 – 2021. The regular day-to-day management, control and direction of the PSA are the responsibility of the Chief Executive Officer (CEO) and the senior management team. The CEO and senior management team follow the broad strategic direction set by the Board, and ensure that all Board members have a clear understanding of the key activities and decisions related to the PSA, and of any significant risks likely to arise. The CEO acts as a direct liaison between the Board and management of the PSA.

Board Responsibilities

The work and responsibilities of the Board are set out in the Private Security Services Acts. Board Members are committed to ensuring that they act in accordance with best governance practice. In addition to the Code of Practice for the Governance of State Bodies, Board members must further adhere to the following PSA documents;

- General Governance Guidelines,
- Code of Business Conduct,
- Ethics in Public Office,
- Protected Disclosures Policy,
- Compliance with Non-Disclosure provisions of the Private Security Services Act 2004 and 2011.

Standing items on the agenda of Board meetings include:

- Declaration of Interests,
- Minutes of meetings,
- Committee reports,
- Financial reports/Management accounts,
- Risk Register,
- Annual Business Plan and Strategic Plan updates.

At Board meetings, the CEO provides regular updates on operational matters, the implementation of Board policy, budgetary matters and any other issues of relevance.

Section 4 of Schedule 1 of the Private Security Services Acts requires the CEO, under the direction of the Board, to keep, in such form as may be approved by the Minister for Justice with the consent of the Minister for Public Expenditure, NDP Delivery and Reform, all proper and usual accounts of money received and expended by it.

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position. The Board is responsible for preparing the financial statements and in preparing these statements, the Board is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in operation, and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board is responsible for approving the Annual Business Plan and budget and this takes place each year at the Board's first meeting.

A Board Evaluation of Performance was not undertaken in 2022 as the Board focussed on the implementation of the recommendations from the 2021 External Evaluation.

The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of the PSA properly represent the financial performance and the financial position of the PSA at 31 December 2022.

Board Structure

The Board was appointed by the Minister on 25th March 2022 with returning Board members appointed on a 2 year term and new Board members appointed on a 4 year term. The Board consists of the following members:

Richard O'Farrell	Chairperson (Reappointed)
Una Doyle	Representative of the Minister for Justice
Alan Durnan	Employers Representative (Reappointed)
Mark Griffin	Appointed following PAS recruitment competition
Sean Heading	Employee Representative (Reappointed)
Ed Kenny	Appointed following PAS recruitment competition
David McGuinness	PSA Staff Representative
Aideen Neylon	Appointed following PAS recruitment competition
A Commissioner O. McPartlin	Representative of An Garda Síochána
David Smith	Representative of the Minister for Education and Skills
Jillian van Turnhout	Appointed following PAS recruitment competition

The Board met on 6 occasions in 2022. The table below summarises the attendance at these meetings:

NAME	04/04/22	25/04/22	30/05/22	25/07/22	26/09/22	28/11/22
Richard O'Farrell	✓	✓	✓	✓	✓	✓
Una Doyle	✓	✓	✓	✓	✓	✓
Alan Durnan	✓	✓	✓	✓	✓	✓
Mark Griffin	✓	✓	x	✓	✓	✓
Sean Heading	✓	x	✓	✓	✓	✓
Ed Kenny	✓	✓	✓	x	✓	✓
David McGuinness	x	✓	✓	✓	✓	✓
Aideen Neylon	✓	✓	✓	x	✓	✓
A Commissioner Orla McPartlin	✓	✓	x	✓	✓	x
David Smith	✓	✓	✓	x	✓	✓
Jillian van Turnhout	✓	✓	x	✓	✓	✓

Audit and Risk Committee

The Audit and Risk Committee met on 4 occasions in 2022 and on one occasion met with an Audit Manager from the Office of the Comptroller and Auditor General (without the PSA Executive).

The role of the Audit and Risk Committee (ARC) is to support the Board in relation to its responsibilities for the issues of risk, control and governance and associated assurance. The ARC is independent from the financial management of the organisation. In particular, the ARC ensures that the internal control systems including audit activities are monitored actively and independently. The ARC reports to the Board at each meeting, formally and in writing.

Board Member's Fees

Fees of €44,878 were paid to Board members in 2022 (2021: €43,605) as follows:

NAME	2022	2021
	€	€
Richard O'Farrell	€8,997.50	€5,771.25
Alan Durnan	€5,771.25	€5,771.25
Sean Heading*	€5,771.25	€5,771.25
Ed Kenny*	€5,771.25	N/A
Mark Griffin	€5,771.25	N/A
Aideen Neylon	€5,771.25	N/A
Jillian van Turnhout	€5,771.25	N/A
Lawrence Byrne**	€1,272.75	N/A
Una Doyle***	N/A	N/A
A Commissioner Orla McPartlin***	N/A	N/A
David McGuinness***	N/A	N/A
David Smith***	N/A	N/A
Noel Lappin	N/A	€8,997.50
Padraic Cafferty	N/A	€5,771.25
Geraldine Kelly	N/A	€5,771.25
Christy Waters	N/A	€5,771.25

* Mr. Heading's and Mr. Kenny's fees are paid directly to their employers.

** In March 2022, Mr. Lawrence Byrne was appointed as an Independent Member to the Audit & Risk Committee.

*** Public Servants appointed to the Board do not receive fees in accordance with the One Person One Salary principle.

Disclosures required by Code of Practice for the Governance of State Bodies (2016)

The Board is responsible for ensuring that the PSA has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code.

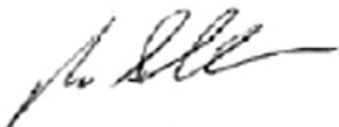
Employee Short-Term Benefits**Employee Short-Term Benefits Breakdown in excess of €60,000**

Range of Total Employee Benefits			Number of Employees	
From	To	2022	2021	
€60,000	- €69,999	10	4	
€70,000	- €79,999	2	2	
€80,000	- €89,999	1	2	
€90,000	- €99,999	1	0	
€100,000	- €110,000	0	1	
€110,000	- €120,000	1	0	

	2022	2021
	€	€
Consultancy Costs		
- Consultancy services	99,871	149,324
- Public relations/marketing	469,141	215,335
- Other	58,328	14,224
Legal Costs		
- Legal fees	6,445	19,501
- Legal advice	20,129	12,183
Hospitality		
- Hospitality	3,541	1,582
Travel and Subsistence Expenditure		
- Board Members Domestic Travel	3,392	Nil
- Board Members International Travel	Nil	Nil
- Employees Domestic Travel	109,707	47,282
- Employees International Travel	Nil	Nil
CEO Salary/Travel and Subsistence		
- Salary	113,945	105,129
- Travel/Subsistence	6,313	1,048

Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. The PSA was in full compliance with the Code of Practice for the Governance of State Bodies for 2022.



Mr. Paul Scallan
Chief Executive:

Date: 29th May 2023



Mr. Richard O'Farrell
Chairperson:

Date: 29th May 2023

Statement on Internal Control

Scope of Responsibility

On behalf of the Board of the Private Security Authority (PSA) and in accordance with the requirements of the 2016 Code of Practice for the Governance of State Bodies (the "Code"), I wish to acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated by the PSA.

Purpose of System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than eliminate it. It can therefore only provide reasonable and not absolute assurance that a loss or error will not occur. The current system of controls has developed over many years and been subject to continuous review by the Board of the PSA.

Expiry of Board

The term of the previous Board of the Private Security Authority expired on the 11th of November 2021 and a new Board was appointed on the 25th of March 2022. For the intervening period, there was no Audit and Risk Committee in place. At the first meeting of the new Board on the 4th of April 2022, nominations for a new Audit and Risk Committee were sought and the Committee was appointed at the Board meeting on the 25th of April 2022. The report on the review of the system of internal controls operating during 2022 was approved by the Audit and Risk Committee at its meeting on the 9th of March 2023.

Risk Management

The Audit and Risk Committee of the Board (ARC) met four times in 2022. It comprised of three Board members (one of whom is Chair) and one Independent member with financial expertise. A fifth member was appointed at the Board meeting of 30th November 2022. A member of the Executive acts as Secretary.

The Department of Justice Internal Audit Unit provide internal audit services to the Authority. The work programme is agreed between the Unit, the Audit and Risk Committee and the Executive.

A risk management report is reviewed at each meeting of the Audit and Risk Committee and PSA Board.

Risk and Control Framework

The PSA has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks. A Risk Appetite Statement was developed in 2020 which helped strengthen the control measures already in place.

A risk register is in place which identifies the key risks facing the PSA and these have been evaluated and graded according to their significance. The register is reviewed and updated (by the PSA Executive), considered by the Audit and Risk Committee and reviewed at PSA Board Meetings. The outcome of these assessments is to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific managers. The control environment includes the following;

- procedures for all key business processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,
- appropriate separation of duties,
- there is an appropriate budgeting system with an annual budget which is kept under review by the Board and senior management,
- there are systems aimed at ensuring the security of the information and communication technology systems,
- there are systems in place to safeguard the assets.

Ongoing Monitoring and Review

All control processes are monitored by senior management. Control deficiencies are reported and discussed at management meetings. The Board is kept informed by the Chief Executive's report at each Board meeting and the Risk Register of relevant matters. In addition, the Chief Executive has an audit team who undertake periodic checks across all aspects of the business. I confirm that the following ongoing monitoring systems are in place:

- Key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any deficiencies,
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned and
- There are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

Procurement

During 2022, the PSA complied with current procurement rules and guidelines and adhered to the Department of Justice guidelines on the payment of invoices. In one instance, the contract between the Private Security Authority and Credit Card Systems Limited for the Provision of Processing Application Forms, Production and Distribution of Licences and Identity Cards Services was extended by agreement between the parties to facilitate a new tender process. Expenditure of €141,363 was incurred under this contract in 2022. The Department of Justice Internal Audit Unit were notified of the contract extension in line with Circular 40/02 Public Procurement Guidelines and under the reporting requirements on non-competitive procurements over €25k.

Blended Working

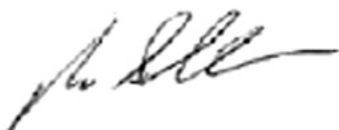
The introduction of a Blended Working environment saw the changes to the working and control environment which were introduced in 2020 during Covid 19 remaining in place. We can confirm that the controls, both existing and those introduced as a result of Covid-19 and Blended Working, continue to be effective.

Review of Effectiveness

I confirm that the PSA has procedures to monitor the effectiveness of its risk management and control procedures. The PSA's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, the Audit and Risk Committee which oversees their work, and the senior management within the PSA responsible for the development and maintenance of the internal financial control framework. We confirm that the Board conducted an annual review of the effectiveness of the internal controls for 2022 on 29th May 2023.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2022 that require disclosure in the financial statements.



Mr. Paul Scallan
Chief Executive:

Date: 29th May 2023



Mr. Richard O'Farrell
Chairperson:

Date: 29th May 2023



Ard Reachtaire Cuntas agus Ciste **Comptroller and Auditor General**

Report for presentation to the Houses of the Oireachtas

Private Security Authority

Opinion on the financial statements

I have audited the financial statements of the Private Security Authority for the year ended 31 December 2022 as required under the provisions of Schedule 1 (4) of the Private Security Services Act 2004. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion,

- the financial statements properly present moneys received and spent by the Private Security Authority for 2022 and
- the financial position at 31 December 2022 is in accordance with the accounting policies set out in the financial statements.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Private Security Authority and have fulfilled my other ethical responsibilities in accordance with the standards.

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

Report on information other than the financial statements, and on other matters

The Private Security Authority has presented certain other information together with the financial statements. This comprises the governance statement and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.



Paul Southern
For and on behalf of the
Comptroller and Auditor General

12 June 2023

Appendix to the report

Responsibilities of the Authority

The governance statement sets out the Authority members' responsibilities. The Authority is responsible for

- the preparation of annual financial statements in the form prescribed under Schedule 1 (4) of the Private Security Services Act 2004.
- ensuring that the financial statements properly present moneys received and spent for 2022 and its financial position at 31 December 2022 in accordance with the accounting policies set out in the financial statements
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under Schedule 1 (4) of the Private Security Services Act 2004 to audit the financial statements of the Private Security Authority and to report thereon to the Houses of the Oireachtas.

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

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Private Security Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Private Security Authority to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

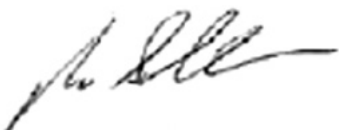
My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify any material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I find any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

Statement of Income and Expenditure and Retained Revenue Reserves for the year ended 31 December 2022

	Notes	2022 €	2021 €
INCOME			
Oireachtas Grant	2	4,011,606	3,738,082
Licence Fees	3	3,391,224	2,636,310
Inspectorate	15	<u>1,300</u>	<u>5,400</u>
		7,404,130	6,379,792
Transfer from/(to)			
Capital Account	8	<u>40,005</u>	<u>59,239</u>
		7,444,135	6,439,031
EXPENDITURE			
Staff Costs	4	2,897,232	2,618,697
Administration	5	<u>1,244,856</u>	<u>1,094,169</u>
Total Expenditure		4,142,088	3,712,866
Surplus for the year before remittances		<u>3,302,047</u>	<u>2,726,165</u>
Remitted to the Department of Justice	3	(3,425,300)	(2,565,000)
Surplus/ (Deficit) for the year		<u>(123,253)</u>	<u>161,165</u>
Surplus brought forward		263,628	102,463
Surplus at 31 December		<u>140,375</u>	<u>263,628</u>

The Statement of Income and Expenditure and Retained Revenue Reserves includes all gains and losses recognised in the year. The statement of cash flows and notes 1 to 17 form an integral part of these financial statements



Mr. Paul Scallan
Chief Executive:

Date: 29th May 2023



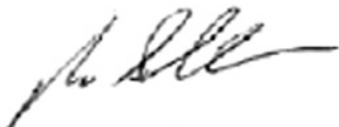
Mr. Richard O'Farrell
Chairperson:

Date: 29th May 2023

Statement of Financial Position as at 31 December 2022

	Notes	2022		2021	
		€	€	€	€
TANGIBLE ASSETS					
Property, plant and equipment	6		38,035		78,040
CURRENT ASSETS					
Receivables		12,855		102,348	
Bank and cash		133,457		166,782	
Inventory		<u>10,725</u>		<u>11,160</u>	
			157,037		280,290
CURRENT LIABILITIES					
Payables	7		<u>16,662</u>		<u>16,662</u>
NET CURRENT ASSETS					
			140,375		263,628
TOTAL NET ASSETS					
			<u>178,410</u>		<u>341,668</u>
LONG TERM LIABILITIES					
Capital Account	8		38,035		78,040
Income and Expenditure and Retained Earnings			<u>140,375</u>		<u>263,628</u>
			<u>178,410</u>		<u>341,668</u>

The Statement of Cash Flows and notes 1 to 17 form an integral part of these financial statements



Mr. Paul Scallan
Chief Executive:

Date: 29th May 2023



Mr. Richard O'Farrell
Chairperson:

Date: 29th May 2023

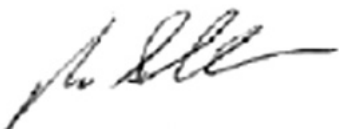
Statement of Cash Flows for the year ended 31 December 2022

	2022	2021
	€	€
Cash flows from operating activities		
Operating surplus/(deficit) for year	(123,253)	161,165
Depreciation of Tangible Assets	40,005	59,239
Transfer to Capital Account	(40,005)	(59,239)
Decrease/(Increase) in Inventory	435	1,269
(Increase)/Decrease in Receivables	89,493	(92,973)
Increase /(Decrease) in Payables	<u>-</u>	<u>350</u>
Net cash inflow from operating activities	33,325	69,811
Cash flows from investing activities		
Payments to acquire property, plant and equipment	-	-
Increase/(Decrease) in cash and cash equivalents	<u>33,325</u>	<u>69,811</u>

Statement of Changes in Net Funds

	2022	2021
	€	€
Net funds at 1 January	166,782	96,971
Net funds at 31 December	<u>133,457</u>	<u>166,782</u>
Increase/(Decrease) in Cash	<u>33,325</u>	<u>69,811</u>

Notes 1 to 17 form an integral part of these financial statements



Mr. Paul Scallan
Chief Executive:

Date: 29th May 2023



Mr. Richard O'Farrell
Chairperson:

Date: 29th May 2023

Notes to the Financial Statements for the year ended 31 December 2022

1. Statement Of Accounting Policies

The basis of accounting and significant accounting policies are set out below. They have all been applied consistently throughout the year and for the preceding year.

A. General Information

The Private Security Authority was set up under the Private Security Services Act 2004, with a head office in Tipperary Town. The Private Security Authority is a Public Benefit Entity.

B. Basis Of Accounting

The financial statements of the Private Security Authority for the year ended 31st December 2022 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC).

The financial statements have been prepared on the going concern basis, under the accruals method of accounting, except where stated below, and in accordance with generally accepted accounting principles under the historical cost convention and in the form approved by the Minister for Justice with the consent of the Minister for the Department of Public Expenditure, NDP Delivery and Reform.

C. Licence Fees

Licence fees are recognised as income in the period they are received. The fees collected are remitted monthly to the Department of Justice on a monthly basis. A liability is not recognised for fees received in the last month of the accounting year and remitted to the Department in the subsequent year.

D. Oireachtas Grants

These are accounted for on a cash received basis. Oireachtas grants comprise funds provided to the Authority by the Vote of the Department of Justice through the direct payment by the Department of salary and administration costs. Grants received for capital purposes are transferred to the deferred capital account and are amortised in line with the depreciation of related assets.

E. Property, Plant And Equipment And Depreciation

Property, plant and equipment are shown at cost, or estimated market value, less accumulated depreciation. Fixed assets are depreciated on a straight-line basis over their estimated useful life starting in the month the asset is placed in service.

Furniture & fittings	10%
IT Equipment	20%
Online renewal system	20%
Office Equipment	20%

F. 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 reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

G. Going Concern

The Private Security Authority has concluded that there is no material uncertainty regarding the Authority's ability to meet its liabilities as they fall due and continue as a going concern. Given the continued support via grant funding from the Department of Justice, the Board have a reasonable expectation that the Private Security Authority will have adequate resources for the foreseeable future. On this basis, the Board consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the Authority was unable to continue as a going concern.

2. Oireachtas Grant

	2022	2021
	€	€
Sub-Head A19 of Vote 24 – Justice		
- for pay and general administration costs	4,011,606	3,738,082

3. Licence Fees

The licensing cycle is a two-year cycle for contractors, and a three-year cycle for individuals, with the majority of contractors falling due for renewal in year 1 and the majority of individuals falling due for renewal in year 2 of the 3 year cycle. Individual applicants are greater in number but give rise to less licence fee income. The Authority's fee income, therefore, fluctuates in line with the licensing cycle.

	2022	2021
	€	€
Remittance to the Department of Justice		
Licence fees received in prior period due to be remitted as at start of year	172,865	96,710
Bank charges in the year	(578)	(555)
Licence fee income in the year	3,391,224	2,636,310
Inspectorate Income	1,300	5,400
Remitted to the Department of Justice	<u>(3,425,300)</u>	<u>(2,565,000)</u>
Amount due to be remitted at end of year	<u>139,511</u>	<u>172,865</u>

4. Staff Costs

	2022	2021
	€	€
Salaries and wages	2,784,133	2,571,415
Travel and subsistence – national	113,099	47,282
Travel and subsistence – international	<u>0</u>	<u>0</u>
	2,618,697	2,618,697

The Authority employed **51** staff at 31 December 2022 (2021: 52).

5. Administration

	2022	2021
	€	€
Consultancy services	99,871	149,324
Legal advice	20,129	12,183
Audit fee	12,050	12,050
Accountancy fee	4,613	4,612
Public Relations / Marketing	469,141	215,335
Other	58,328	14,224
General		
Office expenses	54,176	65,698
Authority members' fees	44,878	43,605
Communications costs	144,400	167,294
Licensing costs	77,807	87,196
Depreciation	40,005	59,239
Repairs & maintenance	5,682	65,230
Other IT costs	202,036	175,572
Legal Costs		
Legal fees	6,445	19,501
Hospitality		
Hospitality	3,541	1,582
Appeals Board	<u>1,754</u>	<u>1,524</u>
	1,244,856	1,094,169

6. Property, Plant And Equipment

	IT Equipment	Online Renewal System	Office Equipment	Total
	€	€	€	€
COST				
At 1 January	509,561	392,905	34,427	936,893
Additions	0	0	0	0
Disposals	0	0	0	0
At 31 December	509,561	392,905	34,427	936,893
ACCUMULATED DEPRECIATION				
At 1 January	505,469	264,855	30,605	800,109
Charge for year	1,315	37,912	778	40,005
Disposals	0	0	0	0
At 31 December	506,784	359,137	32,937	898,858
NET BOOK VALUE				
At 31 December	<u>2,777</u>	<u>33,768</u>	<u>1,490</u>	<u>38,035</u>
At 1 January	<u>4,092</u>	<u>71,680</u>	<u>2,268</u>	<u>78,040</u>

7. Payables

	2022	2021
	€	€
Audit fee	12,050	12,050
Accountancy fee	<u>4,612</u>	<u>4,612</u>
	<u>16,662</u>	<u>16,662</u>

8. Capital Account

	2022	2021
	€	€
Opening Balance	78,040	137,279
Additions	0	0
Amortisation	<u>(40,005)</u>	<u>(59,239)</u>
Transfer from/(to) Statement of Income and Expenditure	<u>(40,005)</u>	<u>(59,239)</u>
Balance as at 31 December	<u>38,035</u>	<u>78,040</u>

9. Retirement Benefit Costs

All of the Authority's staff have been seconded from the Department of Justice. Pension costs of such staff will be met out of Superannuation Vote 12 and no provision has been made in these financial statements in respect of these costs.

10. Private Security Appeal Board

The Private Security Appeal Board was set up to hear and determine appeals against decisions by the Authority. The Appeal Board is made up of four members and a Chairperson. The Appeal Board is appointed by the Government and is independent of the Authority. The costs incurred by the Board are met by the Department of Justice.

11. Additional Superannuation Contributions

Salary costs included in this account are the gross costs to the Authority for the period. The Department of Justice pays salaries on behalf of the Authority. Additional Superannuation Contributions, as per Section 4 of the Public Service Pay and Pensions Act 2017, are made by the Department and are retained as Appropriations-in-Aid for that Department. This amounted to €88,550.38 in 2022 (2021: €53,103).

12. Related Party Disclosures

In accordance with the Code of Practice for the Governance of State Bodies, the authority has in place procedures in relation to the disclosure of interests by Board Members and employees. These codes include guidance in relation to the disclosure of interests by Board Members and these procedures have been adhered to by the Board during the year. There were no transactions in the year in relation to the Authority's activities in which members had any beneficial interest.

13. Accommodation Note

The Authority operates from accommodation at Davis Street, Tipperary Town which is provided free of charge by the Office of Public Works.

14. Chief Executive Remuneration

The Chief Executive's remuneration for 2022 was made up of an annual basic salary of €113,945 (2021: €105,129). In addition, the Chief Executive received €6,313 in respect of travel and subsistence expenses in 2022 (2021: €1,048) in accordance with civil service travel and subsistence rates. Pension entitlements do not extend beyond the standard entitlements in the public sector defined benefit superannuation scheme. No performance related payments were made in 2022.

15. Inspectorate Fees

Inspectorate fees consist of fines for non-compliance with the Authority's regulations and amounted to €1,300 in 2022 (2021: €5,400). These fees are accounted for in licence fee income.

16. Events After Reporting Period

There are no events between the reporting date and the date of approval of these financial statements for issue that require adjustment to the financial statements.

17. Approval of Financial Statements

These accounts were approved by the Authority on 29th May 2023.



Appendices

Appendix 1 – Public Sector Duty

The Irish Human Rights and Equality Commission Act 2014 requires a public body, having regard to its functions, purpose, size and resources available to it, to:

Assess – set out in its Strategic Plan an assessment of the human rights and equality issues it believes to be relevant to the functions and purpose of the body;

Address – set out in its Strategic Plan the policies, plans and actions in place or proposed to be put in place to address those issues;

Report – report on developments and achievements in its Annual Report.

The PSA has set out the following objectives in its Strategic Plan 2023 – 2025 which having regard to our functions, purpose and resources meet the requirements of Section 42 of the 2014 Act:

- Work with our industry to look at ways of supporting female participation in the security sector.
- Promote respect, diversity and inclusion in the security industry.

To achieve these objectives we will establish a cross industry forum to identify ways of supporting female participation in the security industry and undertake research to identify the barriers to working in the security industry with the goal of increasing diversity and inclusion across the industry. We will publish details of our work in these areas in our Annual Report.

We are committed to proactively engaging in equality and human rights issues for service users and staff. Our goal is to improve the service we provide to licence holders and ensure that we are treating people fairly and impartially with a view to enhancing the values of dignity, non-discrimination, inclusion and fair practice in the PSA.

Appendix 2 – Statistical Reports

Report 1 – Number of Individual Licences Issued at 31st December 2022 by County

County	Door Supervisor *	Security Guard **	Cash-in-Transit	Monitoring	Private Investigator	Total
Carlow	130	258	5	47	0	440
Cavan	122	306	4	21	1	454
Clare	194	397	24	2	2	619
Cork	1,152	2,122	10	52	3	3,339
Donegal	259	288	3	0	0	550
Dublin	3,527	12,808	581	104	15	17,035
Galway	634	955	9	16	0	1,614
Kerry	459	559	2	0	2	1,022
Kildare	492	1,351	53	35	6	1,937
Kilkenny	114	215	2	6	1	338
Laois	211	461	16	9	2	699
Leitrim	72	92	1	5	0	170
Limerick	485	1,096	96	8	2	1,687
Longford	138	290	2	2	0	432
Louth	354	873	16	2	1	1,246
Mayo	250	327	3	0	2	582
Meath	347	1,017	41	6	2	1,413
Monaghan	123	217	0	0	0	340
Offaly	178	326	7	5	3	519
Roscommon	129	213	5	0	3	350
Sligo	157	263	40	0	3	463
Tipperary	248	568	22	18	0	856
Waterford	264	610	36	1	2	913
Westmeath	272	559	4	2	3	840
Wexford	256	498	9	16	6	785
Wicklow	198	546	18	29	0	791
Northern Ireland	82	58	8	143	2	293
GB (excl NI)	2	17	0	220	1	240
Other	3	4	0	34	0	41
Totals	10,852	27,294	1,017	783	62	40,008
% of Total	27.10%	68.20%	2.50%	2.00%	0.20%	100.00%

* Up to 1st November 2022 called Door Supervisor (Licensed Premises)

** Up to 1st November 2022 called Security Guard (Static)

Appendix 3 – Statistical Reports

Report 2 – Number of Contractor Licences Issued at 31st December 2022 by County

County	DSE	DSP	LK	PI	SGAM	SGCCTV	SGE	SGS	IES	CIT	Total
Carlow	0	1	4	0	1	1	0	3	15	0	25
Cavan	0	0	2	2	1	1	0	3	18	0	27
Clare	0	0	4	1	0	0	0	1	21	0	27
Cork	3	4	17	6	4	4	3	12	101	0	154
Donegal	0	0	5	2	0	0	0	1	18	0	26
Dublin	16	22	72	36	9	5	20	78	298	3	559
Galway	1	3	11	2	1	1	1	7	48	0	75
Kerry	0	0	6	2	0	0	1	5	33	0	47
Kildare	3	4	17	8	1	1	3	9	68	0	114
Kilkenny	1	1	5	0	0	0	1	4	22	0	34
Laois	1	1	2	2	0	0	1	2	14	0	23
Leitrim	0	0	0	0	0	0	0	0	5	0	5
Limerick	0	0	3	2	1	1	0	4	42	0	53
Longford	0	0	0	0	0	0	0	2	11	0	13
Louth	1	2	6	0	0	0	1	7	34	0	51
Mayo	0	0	5	3	0	0	1	1	15	0	25
Meath	1	2	12	2	0	0	1	5	52	0	75
Monaghan	1	2	2	1	0	0	1	2	17	0	26
Offaly	0	0	5	0	0	0	0	1	17	0	23
Roscommon	0	0	0	0	0	0	0	1	11	0	12
Sligo	0	1	3	1	0	0	0	3	9	0	17
Tipperary	1	1	4	2	1	1	1	7	36	0	54
Waterford	1	1	7	2	0	0	1	6	18	1	37
Westmeath	0	0	3	6	0	0	1	3	20	0	33
Wexford	1	1	8	2	1	1	3	6	30	0	53
Wicklow	0	1	5	4	1	1	0	5	44	0	61
Northern Ireland	3	2	6	4	6	6	5	5	41	0	78
GB (excl NI)	0	0	1	6	10	8	1	2	14	0	42
Other	0	0	0	0	0	1	0	0	0	0	1
Totals	34	49	215	96	37	32	46	185	1,072	4	1,770
% of Total	1.90%	2.80%	12.20%	5.40%	2.10%	1.80%	2.60%	10.40%	60.60%	0.20%	100.00%

Legend

DSE – Door Supervisor (Event Security)
 DSP – Door Supervisor (Licensed Premises)
 LK – Locksmith
 PI – Private Investigator
 SGAM – Security Guard (Alarm Monitoring)

SGCCTV – Security Guard (CCTV Monitoring)
 SGE – Security Guard (Event Security)
 SGS – Security Guard (Static)
 IES – Installer (Electronic Security)
 CIT – Cash In Transit

Appendix 4 – Energy Report

Our main sources of energy usage continue to be heating oil and electricity. Our utilities are managed through a modern, efficient Building Management System (BMS). The energy rating for the building improved to a B2 in 2022 from a C2 in 2021, which is above average for buildings of our type. The following is the energy usage for the office in 2022:

Year	PSA Building	
	Non-Electrical (oil)	Electrical
2022	63,395 kWh	37,650 kWh
2021 (Revised)*	55,243 kWh	37,700 kWh

* Corrected following review of 2021 meter readings.

In 2022, we reduced Electricity usage by over 27% and Oil/Gas usage by over 28%, when compared to the benchmark year (2018). Increased staff attendance in the office during 2022 when compared to 2021 resulted in a 9% increase in year on year energy usage.

The PSA Energy team continued to monitor energy usage by:

- Review of heating usage and electrical consumption with the assistance of our energy advisor and further training on our Building Management System to automate our heating and hot water systems.
- Staff awareness and training. Signs throughout the building remind staff to conserve electricity and be mindful of our usage. Training was provided by our energy advisor to staff to increase awareness and conservation.

The PSA in conjunction with an energy advisor have continued to look at solutions on how we meet our obligations under the Climate Action Plan 2021 where we must achieve a 51% cut in our emissions by 2030.

The PSA participates in the SEAI online system for the purpose of reporting its energy usage in compliance with the European Communities (Energy End-Use Efficiency and Energy Services) Regulations 2009 (S.I. No 542 of 2009).

Appendix 5 – Protected Disclosures Report for 2022

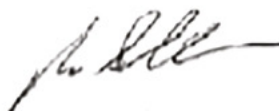


Protected Disclosures Act, 2014

Annual Report

Disclosures Made to the Authority

1. The Private Security Authority (PSA) is required under section 22(1) of the Protected Disclosures Act, 2014 to publish a report annually, relating to activity concerning protected disclosures made to the Authority under the Act.
2. During 2022, no complaints purporting to be a protected disclosure were received by the Authority.



Paul Scallan
Chief Executive

28th February 2023



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