



An tÚdarás Slándála Príobháidí
The Private Security Authority

Annual Report

2023



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

The design on the front and back covers is drawn from a wall tapestry in the PSA Office in Tipperary. The triangular shape on the front cover reflects the logo of the PSA. The back cover depicts an Irish round tower in plan form, a strong architectural element representing strength, security and safety. The lines between both symbols represent steps of time from the past to the present.



Original tapestry at PSA Offices in Tipperary

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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 Jillian van Turnhout, Chairperson
and Paul Scallan, Chief Executive

We are honoured to present the Private Security Authority Annual Report for 2023. Our programme for the year was set by our Strategic Plan 2023 – 2025 which was launched by the Minister for Justice in January.

During the year we recorded significant progress on our strategic objectives. In March, licensing was extended to contractors in the enforcement guard sector and in the same month we introduced a temporary licence for those working in the event security sector. Two public consultations on standards for the supplier and installer of safes sector and on powered gates took place while development work on an enforcement guard training course and on physical interventions skills training got underway. We also announced a timeframe for the licensing of employees in the electronic security sectors with the Electronic Security Systems Apprenticeship becoming the benchmark qualification for new entrants to the sector from January 2028.

We commenced 932 enforcement cases, up 7% on 2022 and processed a record 16,579 applications resulting in the highest ever number of licence holders at years end, 37,094. The growth in business created demands on our strained resources and we welcomed the commencement of the planning phase of our new IT database with the Department of Justice towards the end of the year.

In October, we became the first statutory body to introduce mandated anti-child trafficking training when it became a requirement for those seeking PSA licences in security guarding and door supervisor sectors.

In addition to our regulatory work, we undertook research on the public recognition and perception of regulation of the security industry by the PSA. The results were largely in line with a similar survey in 2019. Our challenge is to now find ways of improving public awareness and understanding of the PSA and regulation.

We express our appreciation to our Board. This was the final year of the terms of Richard O'Farrell, Chairperson and Board members Alan Durnan and David Smith. We also saw the departure of Assistant Commissioner Orla McPartlin and Board member Sean Heading. We would like to thank them all for their service and commitment during their time on the board.

Finally, we wish to acknowledge the support of the Minister for Justice and her Department, An Garda Síochána, the security industry and all those who have contributed to our work over the past year. We especially would like to acknowledge the hard work of our staff and their commitment to our mission. It is this dedication which ensures the success of our regulatory regime.



Ms. Jillian van Turnhout



Mr. Paul Scallan

2023

at a Glance

Sector	Individuals	Contractors	Turnover (€)***
Cash In Transit	987	4	€53,011,000
Door Supervisor (Event Security)	N/A	34	€1,590,000
Door Supervisor (Licensed Premises)	11,578	43	€7,348,000
Electronic Security Sector ¹	N/A	988	€315,429,000
Enforcement Guard	N/A	4	€75,000
Locksmith	N/A	206	€24,428,000
Private Investigator	202	92	€9,534,000
Security Guard (Alarm Monitoring)*	990	36	€64,871,000
Security Guard (CCTV Monitoring)	N/A	33	€21,120,000
Security Guard (Event Security)	N/A	44	€15,722,000
Security Guard (Static)	30,081	178	€493,468,000
Total **	43,838	1,662	€1,006,596,000

* 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
Brian Nolan*	Employee Representative
Ed Kenny	Employee Representative
David McGuinness	PSA Staff Representative
Assistant Commissioner Paula Hilman**	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

* Brian Nolan replaced Mr. Sean Heading in October 2023 who retired from the Board.

** Assistant Commissioner Paula Hilman replaced Assistant Commissioner Orla McPartlin in March 2023 who retired from the Board.

Senior Management Team

Paul Scallan	Chief Executive
Joe Duggan	Chief Inspector
Lisa Kelly	Head of Licensing
Siobhan Cleary	Head of Qualifications and Standards
Dan Liddy	Head of Corporate Affairs

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 in 2023. The table below summarises attendance at these meetings:

NAME	30/01/23	27/03/23	29/05/23	31/07/23	25/09/23	27/11/23
Richard O'Farrell	✓	✓	✓	✓	✓	✓
Alan Durnan*	✓	✓	✗	✗	✓	✗
Mark Griffin**	✓	✓	✓	✗	✓	✓
Una Doyle*	✓	✓	✓	✓	✓	✓
Sean Heading* **	✓	✓	✓	✓	✗	N/A
Brian Nolan	N/A	N/A	N/A	N/A	N/A	✓
Ed Kenny	✗	✓	✓	✓	✗	✓
Aideen Neylon*	✓	✓	✓	✓	✓	✓
David McGuinness	✓	✓	✓	✓	✓	✓
Assistant Commissioner Orla McPartlin	✓	N/A	N/A	N/A	N/A	N/A
Assistant Commissioner Paula Hilman	N/A	✗	✓	✓	✓	✓
Jillian van Turnhout*	✓	✓	✓	✓	✓	✓
David Smith**	✓	✓	✓	✓	✗	✓

* Members of the Audit and Risk Committee.

** Members of the Electronic Security Apprenticeship Working Group.

The Audit and Risk Committee met on 8 occasions in 2023. At the 27th November 2023 Board meeting, the Board appointed Jillian van Turnhout to the Audit and Risk Committee to replace Sean Heading who retired from the Board. The activities of the committee included but were not limited to;

- 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 both the Department of Justice Internal Audit Report and the C&AG Report for 2022.
- Review of the 2022 Financial Statements.
- Review of 2022 Assurance Statements.
- Review of System of Internal Control and Statement on Internal Control 2022.
- Review of the Authority's Risk Register, Risk Action Plan and Risk Appetite Statement.
- Review of the Authority's Blended Working Policy.

The Working Group on the Electronic Security Apprenticeships met on 4 occasions in 2023 to consider the licensing requirements for employees in the electronic security sectors.

2023 at a Glance

1,394
Contractors Licensed
At Year's End
(2022: 1,443)

35,700
Individuals Licensed
At Year's End
(2022: 32,038)

29
Licences Revoked
(2022: 36)

**Standard for
Enforcement Guard
Contractors
(PSA 91:2023)**

€3,295,098
Income from Fees
(2022: €3,443,504)

932
Enforcement Cases
(2022: 870)

16,579
Applications Processed
(2022: 16,462)

57 Staff
(2022: 51)

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 January by the Minister for Justice 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:

The key goals set out in the Strategic Plan are:

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.

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 Strategic Plan outlines a clear and ambitious path for the PSA. The PSA is committed to achieving the objectives set out in the Plan and will work collaboratively with colleagues across Government, industry and other stakeholders to enable the successful delivery of our mission and goals over the period of the strategy.

2023 Achievements

Goal 1	Roll out of licensing to contractors in the Enforcement Guard sector
Goal 2	Two Successful Prosecutions
Goal 3	Two Public Consultations on new Standards
Goal 4	Increased use of Social Media Channels
Goal 5	Initiation of project to deliver a new digital system for the PSA

Progress against Our Goals

Goal 1:

Regulating the Private Security Industry

In March, we extended our regulatory mandate to the enforcement guard sector with the introduction of contractor licensing. This brought to 13 the number of contractor sectors licensed while employee licensing covers 6 sectors.

Business Licensing

Similar to 2022, there was a further fall in both the number of contractors licensed and the number of sectoral licences at the end of 2023. The fall is largely attributable to the introduction of the access control standard, PSA 67:2021 with many contractors deciding not to remain in the sector. There were 1,394 contractors licensed at the end of December, a decrease of 49 on the number licensed at the end of 2022. The number of sectoral licences issued in 2023 fell by 108, to 1,662.

Sector	2020	2021	2022	2023
Cash In Transit	4	4	4	4
Door Supervisor (Event Security)	36	34	34	34
Door Supervisor (Licensed Premises)	48	47	49	43
Enforcement Guard	N/A	N/A	N/A	4
Electronic Security Sector	1,041	1,059	1,072	988
Locksmith	224	226	215	206
Private Investigator	107	100	96	92
Security Guard (Alarm Monitoring)	36	37	37	36
Security Guard (CCTV Monitoring)	31	34	32	33
Security Guard (Event Security)	49	49	46	44
Security Guard (Static)	184	185	185	178
TOTAL	1,760	1,775	1,770	1,662

Table 1: Comparison of Number of Licences Issued for each Sector in the years 2020 to 2023

The Electronic Security sectors comprising of Access Control, CCTV and Intruder Alarm contractors account for 59% of business licence holders. Locksmiths are the next largest group (12%), followed by Security Guard (Static) at 11%.

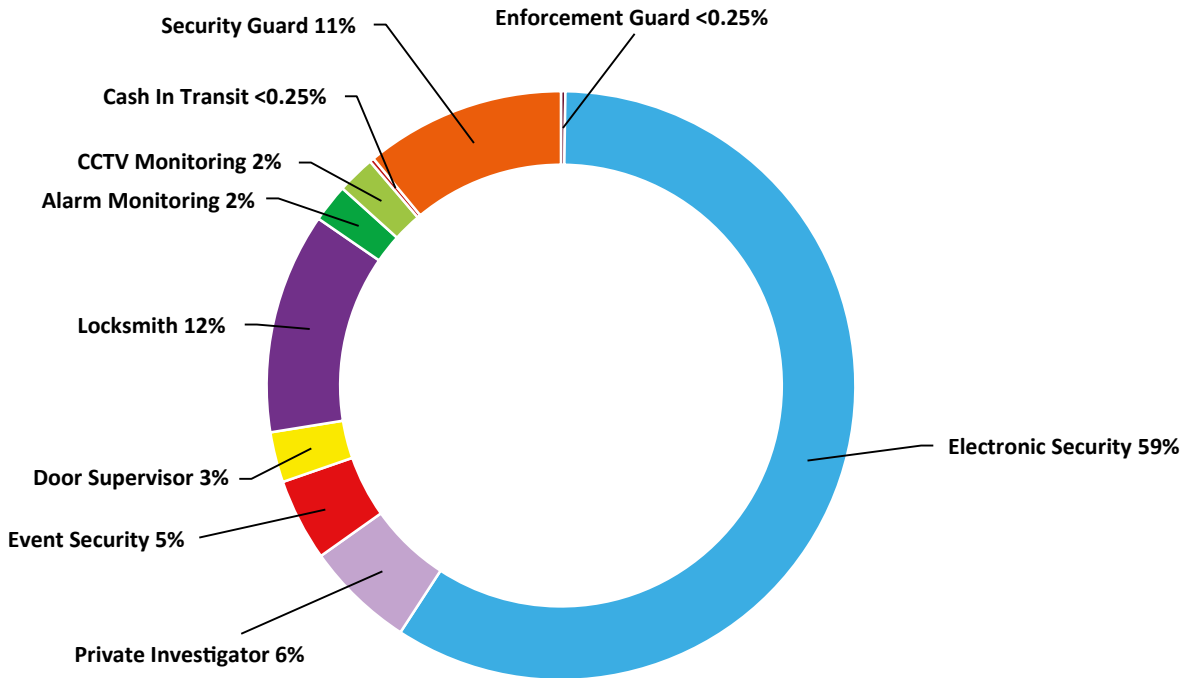


Figure 1: Overview of Contractor Licences by Sector in 2023

Application Processing

838 contractor applications were received during the year, an increase of 165 from 673 in 2022. The increase can be accounted for by the two year licence cycle which sees a higher volume of licences falling for renewal in odd years.

76 of the 795 contractors who were due to renew their licence in 2023 did not do so by the end of the year. The contractor renewal rate in 2023 was 91%, down 1% on the year on year rate in 2022. We also received 21 renewal applications in 2023 for licences which expired in 2022 bringing the revised renewal rate for 2022 to 99%.

There were 82 first time licence applicants, down 10 on 2022. 13 contractors lodged applications to add a sector(s) to an existing licence, including four for the new enforcement guard licence.

32 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. 5 contractors subsequently re-lodged an application when their paperwork was in order.

Rejections, Refusals and Appeals

12 contractors had their applications rejected because they were invalid as the correct paperwork or fee was not submitted. A further 11 contractor applications were refused as the contractor failed to meet the requirements of licensing.

There were three contractor appeals lodged with the Private Security Appeal Board (PSAB) in 2023, one of which was subsequently withdrawn. Of the two remaining appeals, the PSA decision was upheld in one while the decision of the PSAB was still awaited in the other.

Temporary Licences

At the end of the year, there were 29 temporary licences in circulation, a decrease of 8 on the same period last year. Temporary licences are issued to new contractors in the Electronic Security sector so that contractors can install systems for the purpose of obtaining the standards required for licensing.

Licence Fees

€1,545,338 was received in contractor licence fees in 2023 compared to €1,446,986 in 2022 and €1,583,980 in 2021 (the comparable year in the 2 year licence cycle).

Year	Turnover
2020	€858,923,000
2021	€902,579,000
2022	€962,963,000
2023	€1,006,596,000

Table 2: Contractor Turnover Recorded on Licence Applications 2020 to 2023

Table 2 above shows that the security industry continued to grow with the turnover recorded for licensed contractors increasing by 4% in 2023. Most sectors experienced a growth in turnover in 2023, the most substantial being the Security Guard (Event), Locksmith and Private Investigator sectors.



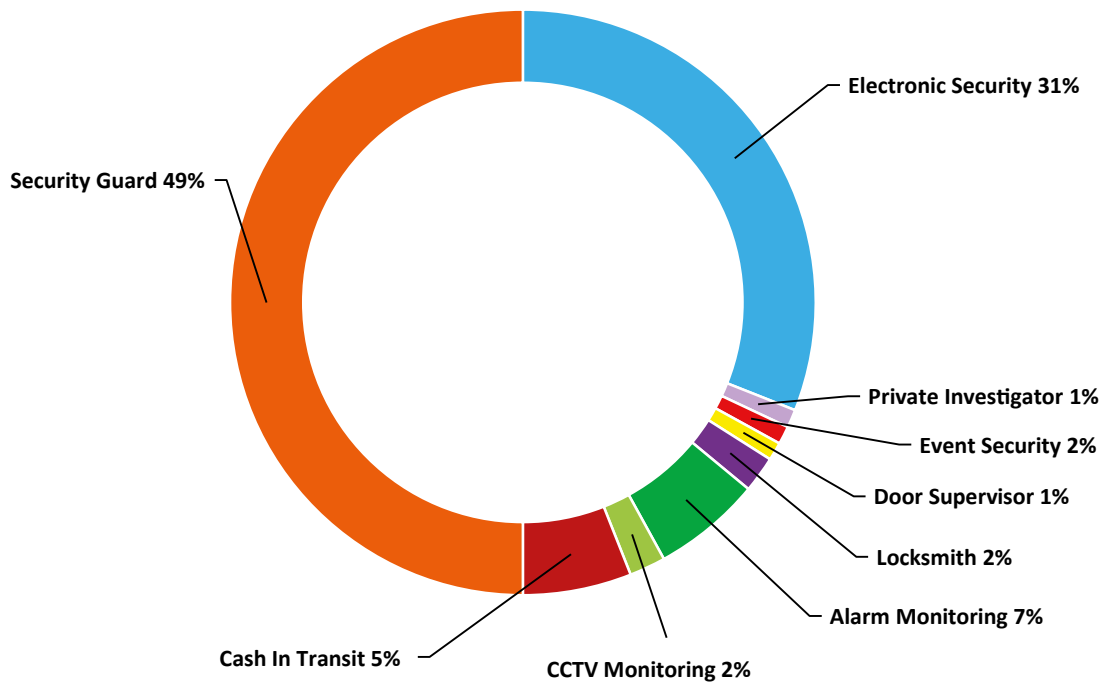


Figure 2: Overview of Contractor Turnover by Sector in 2023

While the Electronic Security Sector accounts for 59% of licensed contractors (Figure 1 on page 13), it accounts for 31% of industry turnover. This is due to the number of small businesses operating in the sector. In contrast, the Security Guard (Static) sector accounts for 11% of licence holders and 49% of industry turnover. Locksmiths account for 2% of turnover but 12% of licence holders which similar to the Electronic Security Sector reflects the number of small businesses operating. The opposite is true of the Cash-in-Transit sector with 6% of turnover but less than 0.25% of licence holders.

We have not included turnover figures for the Enforcement Guard sector as licensing only commenced in March 2023.



Employee Licensing

There was a significant increase in licensed employees in 2023 driven by the economy's strong demand for security services. The number of individuals licensed stood at 35,700, the highest number recorded since licensing commenced. The number of sectoral licences also reached a new high, 43,849, surpassing the previous recorded high of 43,711 in 2018.

	2020	2021	2022	2023
Cash In Transit	1,105	1,085	1,017	988
Door Supervisor	11,966	11,425	10,852	11,588
Private Investigator	N/A	N/A	62	202
Security Guard (Guarding)	26,390	27,559	27,294	30,081
Security Guard (Monitoring Centre)	673	651	783	990
TOTAL	40,134	40,720	40,008	43,849

Table 3: Comparison of Total Number of Licences Held across each Sector at year end 2020 to 2023

All sectors with the exception of the Cash in Transit sector grew while the Cash in Transit sector saw a decline in licence numbers for the fourth consecutive year.



Application Processing

We received 15,741 individual licence applications during the year comprising of 6,090 renewals and 8,097 first time applications together with a further 1,554 applications which were rejected. The number of applications received is on a par with 2022 when we received 15,789 and 38% higher than in 2020, the corresponding year in the 3 year employee licence cycle.

A new Temporary Licence for Event Security was introduced in March to facilitate the summer event season which requires large numbers of seasonal workers. 586 applications for the new licence, which expires after 6 months, were received with 522 licences issuing. The remainder were either rejected, refused or withdrawn. Of the 522 licences issued, 87 went on to get full licences.

We rejected 10% of all applications received, up from 8% in 2022. The main reasons for rejection include insufficient supporting documentation, incorrectly completed documentation and absence of payment. Many rejected cases are subsequently re-lodged as valid applications.

Refusals and Appeals

As in 2022, the main reasons for refusing applications were the failure to participate in the Garda vetting process or the result of convictions disclosed following Garda vetting. 100 employee applications were refused in 2023, up 22 on 2022.

The Private Security Appeal Board is independent of the Authority and adjudicates on appeals of our decisions. There were 26 appeals lodged with the Appeal Board in 2023, together with 5 appeals on hand from 2022. The Appeal Board upheld our decision in 17 cases and overturned our determination in 8 cases. 6 appeals remained on hand at the end of the year.

Licence Fees

Individual licence fees were €1,749,759 compared to €1,996,518 in 2022. The fees in the last comparable year in the 3 year licence cycle, 2020, were €1,393,338.



Progress against Our Goals

Goal 2:

Ensuring compliance by tackling unlicensed activity

Ensuring compliance with the Private Security Services Acts and the Regulations governing licensing is an integral part of our work. Our inspections teams operated throughout the country visiting over 1,300 business premises during 2023. We opened 932 enforcement cases during the year comprising of 542 contractor cases, 212 security buyer cases and 178 employee cases.

Much of our work stems from intelligence reports received from the industry and the public. The reports provide an invaluable tool in combating non-compliance and targeting our inspections. We received 592 intelligence reports compared with 464 in 2022. 334 of the cases received were not investigated either because they had been previously investigated, the intelligence was insufficient 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, they are reviewed to determine if an investigation should commence. The 258 intelligence reports, which required further investigation, formed part of the 932 enforcement cases opened during the year.

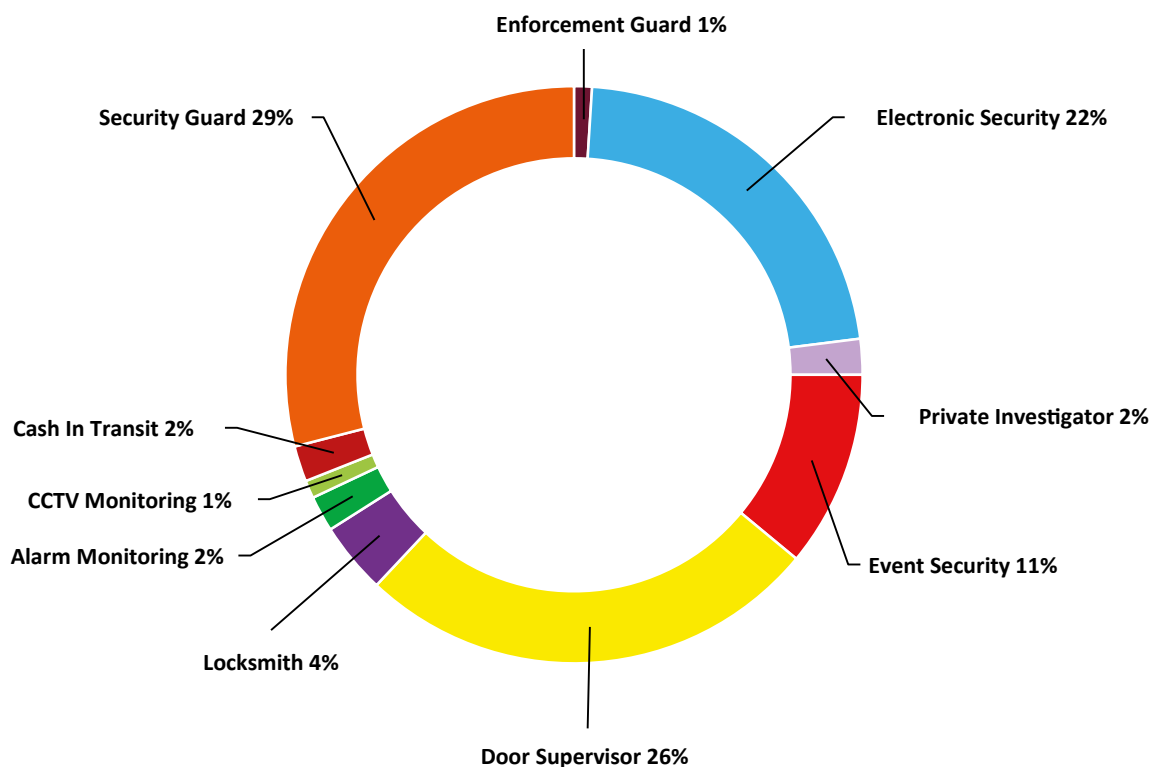


Figure 3: Overview of Enforcement Cases by Sector in 2023

We visited 144 licensed contractors in 2023 inspecting their records to ensure that compliance with the licensing regulations was maintained. Just 32% of contractors were found to be fully compliant with the licensing requirements on the inspection date compared to 49% in 2022. While most non-conformances were rectified within 5 weeks of the inspection date, the continuing low compliance rate is a cause for concern.

We made 1,344 unannounced inspections on licensed premises, retail outlets and a range of other businesses at 187 locations across the country. The focus of the inspections was to ensure that those employed providing security services are licensed and comply with the requirement to wear ID badges. 98% of those encountered were licensed and found to be wearing their ID badge.

The compliance actions, which we can take against licence holders who breach the licensing regulations, include prosecution, revocation or suspension of licence or the issuing of an enforcement notice. In 2023, we brought 2 successful prosecutions before the courts. In addition, 10 contractors and 19 individuals had their licence revoked while 3 contractors and 21 individuals had their licences suspended for a period. A further 31 enforcement notices issued to licence holders in the year. Where a licence holder who has received an enforcement notice is found to further breach the licensing regulations, consideration is given to revoking or suspending their licence.

Action	2020	2021	2022	2023
Advice	1	0	1	1
Caution	8	4	1	4
Warning	13	14	16	27
Reprimand	6	1	1	0
Suspension	6	10	16	24
Revocation	31	152	36	29
Prosecution	1	1	5	2

Table 4: Summary of Enforcement Actions taken in the years 2020 to 2023

Following the introduction of licensing to employees in the Event Security sector in November 2022, we undertook inspections at 21 events during 2023. We worked closely with An Garda Síochána and Local Authorities at these events and checked the compliance of 68 contractors and 1,953 employees.

Section 39 of the Private Security Services Acts provides a mechanism by which a person may make a formal complaint against a licence holder. In 2023, 27 such complaints were received in addition to 5 carried over from 2022. In 16 cases the complainant did not proceed with the case, in 2 cases the complaint was upheld and in 11 cases the complaint was not upheld by the PSA. There were 3 cases still under enquiry at year end.

Progress against Our Goals

Goal 3:

Enhance the provision of security services through the use of standards and qualifications

An important part of our mandate is the specifying of standards and qualifications to be met by applicants for licences and licence holders. At the start of the year, we completed the development of the standard for contractors in the enforcement guard sector, (PSA 91:2023). This important piece of work paved the way for the introduction of licensing to the sector in March 2023. To coincide with the introduction of licensing we extended the requirements of the PSA 31 standard to new entrants in the Enforcement Guard sector.

Two public consultations were undertaken during the year, one on a new standard for Suppliers and Installers of Safes and one on a technical standard for Installers of Powered Gates. Following changes made to the Locksmith standard (PSA 55) in 2022, we established a competency committee for the sector to support the PSA in assessing the competency of new entrants to the sector.

Work on the development of two training courses commenced during the year. The first for employees in the Enforcement Guard sector and the second on physical intervention skills. The physical intervention skills course will become a prerequisite for the Door Supervisor, Event Security and Enforcement Guard sectors.

We held three forums for auditing bodies and one for training providers who support the industry and PSA with training and certification services. These meetings ensure that these services support the PSA's regulatory mission and provide a forum for discussion and exchange of views on licensing matters. In addition, we undertook inspections of service providers to ensure compliance with our training and certifications requirements.

In November, we attended a meeting of EU private security regulators in Brussels to share best practice and to look at establishing closer cooperation between regulators.



Progress against Our Goals

Goal 4:

Look at ways our industry can benefit society

Engaging with our licence holders, industry stakeholders, their clients and the wider public is critical to the success of regulation. While we continued to utilise traditional communication channels across radio, newspapers and trade magazines, we moved towards utilising social media as our primary means of communicating information to our stakeholders and the public. We ran four separate digital campaigns during the year across Meta, X, LinkedIn and Google, mainly focused on raising public awareness of regulation in the Door Security, Event Security, Locksmith and Enforcement Guard sectors.

One of the objectives in our Strategic Plan is to evaluate the public perception of our industry and regulation. During September, Amárach Research conducted a survey on our behalf. The survey questions followed those of a similar survey undertaken in 2019. Some of the key findings were:

- Three-fifths (60%) are completely/somewhat aware the Private Security Industry in Ireland is regulated, a 5-point increase on 2019 (55%).
- Only 10% correctly named the PSA as the body that regulates the industry similar to 2019 levels (9%).
- Security Guarding (69%), Event Security (56%), and Security Consultants (54%) were sectors most believed to be regulated. In 2019, the top three were: Security Guarding (67%), Event Security (56%), and CCTV Monitoring (49%).
- Three-fifths (61%) are unaware that it is illegal to use the services of an unlicensed contractor, in line with rates recorded in 2019 (60%).

In October we were proud to become the first statutory body in Ireland to introduce anti-child trafficking training when we made the training mandatory for security personnel working in the Door Supervisor, Event Security and Security Guarding sectors.

We published 5 issues of our e-zine "PSA Watch" which provides the industry with information on key events, important updates and significant industry developments.

Progress against Our Goals

Goal 5:

Deliver the supports necessary to develop our staff and enhance our organisation

The dedication and professionalism of our staff is key to our business successes. We support and build on this commitment by investing in our staff's development with access to training and wellbeing programmes.

Towards the end of the year we initiated a project with the Department of Justice to implement a new digital IT system to replace the systems that have been in place since we commenced licensing in 2006. While this project will place a demand on our resources during the development phase, it has the potential of transforming how we do business in the years ahead.

Data Protection

Our Data Protection Officer dealt with 4 subject access requests and 4 low level data breaches in 2023. In addition, we received 18 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”.

Protected Disclosures

The Chief Executive of the PSA is prescribed as a recipient of protected disclosures in relation to all matters relating to the licensing and regulation of private security services under the Private Security Services Acts. During 2023, 3 external protected disclosures were received by the Chief Executive resulting in the commencement of 2 investigations while the third disclosure was still undergoing assessment at years end.

There were no internal protected disclosures during the year.

Official Languages Act

The Authority is committed to meeting its obligations under the Official Languages Act 2003. We have appointed a member of our senior management team to oversee our compliance with our obligations under the Act. Our commitment includes responding to all written communication in the official language through which it is received, issue key publications in both Irish and English simultaneously and meet the requirements relating to advertising and advertising spend.



Financial Statements

For the year ended 31 December 2023



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 2023 to 2025 together with a Performance Delivery Agreement for 2023 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 January 2023, the Board published its Strategic Plan for the period 2023 – 2025. The regular day-to-day management, control and direction of the PSA are the responsibility of the Chief Executive (CE) and the senior management team. The CE 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 CE 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 meeting,
- Committee reports,
- Financial reports/Management accounts,
- Risk Register,
- Annual Business Plan and Strategic plan updates.

At Board meetings, the CE 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 CE, 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 completed in 2023 and presented to the Board at its meeting in March 2023.

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.

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
Una Doyle	Representative of the Minister for Justice
Alan Durnan***	Employers Representative
Mark Griffin	Employers Representative
Brian Nolan**	Employee Representative
Ed Kenny	Employee Representative
David McGuinness	PSA Staff Representative
Aideen Neylon	Legal Representative
A Commissioner Paula Hilman****	Representative of An Garda Síochána
David Smith***	Representative of the Minister for Education and Skills
Jillian van Turnhout***	Discretionary Non Defined Appointee

* Jillian van Turnhout was appointed Chairperson in April 2024 replacing Richard O'Farrell whose term had expired.

** Brian Nolan replaced Sean Heading who retired in October 2023. Brian Nolan was reappointed in April 2024.

*** Board members Joanne Morrissey, Aiden Harper and Patricia McMahon were appointed in 2024.

**** A Commissioner Paula Hilman replaced A Commissioner Orla McPartlin who retired from the Board in March 2023.

The Board met on 6 occasions in 2023. The table below summarises the attendance at these meetings:

NAME	30/01/23	27/03/23	29/05/23	31/07/23	25/09/23	27/11/23
Richard O'Farrell	✓	✓	✓	✓	✓	✓
Una Doyle	✓	✓	✓	✓	✓	✓
Alan Durnan	✓	✓	x	x	✓	x
Mark Griffin	✓	✓	✓	x	✓	✓
Sean Heading	✓	✓	✓	✓	x	N/A
Ed Kenny	x	✓	✓	✓	x	✓
David McGuinness	✓	✓	✓	✓	✓	✓
Aideen Neylon	✓	✓	✓	✓	✓	✓
A Commissioner Orla McPartlin	✓	N/A	N/A	N/A	N/A	N/A
David Smith	✓	✓	✓	✓	x	✓
Jillian van Turnhout	✓	✓	✓	✓	✓	✓
A Commissioner Paula Hilman	N/A	x	✓	✓	✓	✓
Brian Nolan	N/A	N/A	N/A	N/A	N/A	✓

Audit and Risk Committee

The Audit and Risk Committee met on 8 occasions in 2023 and on two occasions 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 €57,913 were paid to Board members in 2023 (2022: €44,878) as follows:

NAME	2023	2022
	€	€
Richard O'Farrell	€11,970.00	€8,997.50
Alan Durnan	€7,695.00	€5,771.25
Sean Heading*	€5,771.25	€5,771.25
Ed Kenny*	€7,695.00	€5,771.25
Mark Griffin	€7,695.00	€5,771.25
Aideen Neylon	€7,695.00	€5,771.25
Jillian van Turnhout	€7,695.00	€5,771.25
Lawrence Byrne**	€1,697.00	€1,272.75
Una Doyle***	--	--
A Commissioner Orla McPartlin***	--	--
David McGuinness***	--	--
David Smith***	--	--
A Commissioner Paula Hilman***	--	N/A
Brian Nolan****	--	N/A

* Mr. Headings 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.

**** Mr. Brian Nolan did not receive any fees in 2023.

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	2023	2022
€60,000	- €69,999	14	10
€70,000	- €79,999	1	2
€80,000	- €89,999	3	1
€90,000	- €99,999	1	1
€100,000	- €110,000	0	0
€110,000	- €120,000	1	1

	2023	2022
	€	€
Consultancy Costs		
- Consultancy services	138,701	99,871
- Public relations/marketing	245,930	469,141
- Other	66,373	58,328
Legal Costs		
- Legal fees	25,923	6,445
- Legal advice	14,133	20,129
Hospitality		
- Hospitality	3,264	3,541
Travel and Subsistence Expenditure		
- Board Members Domestic Travel	2,302	3,392
- Board Members International Travel	Nil	Nil
- Employees Domestic Travel	134,532	109,707
- Employees International Travel	6,452	Nil
CEO Salary/Travel and Subsistence		
- Salary	119,167	113,945
- Travel/Subsistence	8,930	6,313

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 2023.



Mr. Paul Scallan
Chief Executive

Date: 27th May 2024



Ms. Jillian van Turnhout
Chairperson

Date: 27th May 2024

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.

Risk Management

The Audit and Risk Committee of the Board (ARC) met eight times in 2023. It comprised of four Board members (one of whom is Chair) and one Independent member with financial expertise. Following the retirement of a Committee member, a new Committee member was appointed at the Board meeting of 27th November 2023. 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. This was revised by the Audit and Risk Committee and approved by the Board at its November 2023 Board meeting.

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 2023, the PSA complied with current procurement rules and guidelines and adhered to the Department of Justice guidelines on the payment of invoices.

In two instances the Department of Justice Internal Audit Unit were notified of contract extensions in line with Circular 40/02 Public Procurement Guidelines and the reporting requirements on non-competitive procurements over €25k. 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 with a value of €189,814 was extended by agreement between the parties to facilitate a new tender process. The contract between the Private Security Authority and Grant Thornton with a value of €47,623 was extended to develop requirements and research options for the procurement, implementation and use of a new IT system.

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 Blending 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 2023 on 25th March 2024.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2023 that require disclosure in the financial statements.



Mr. Paul Scallan
Chief Executive

Date: 27th May 2024



Ms. Jillian van Turnhout
Chairperson

Date: 27th May 2024



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 2023 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 2023 and
- the financial position at 31 December 2023 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

31 May 2024

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 2023 and its financial position at 31 December 2023 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 2023

	Notes	2023 €	2022 €
INCOME			
Oireachtas Grant	2	4,280,359	4,011,606
Licence Fees	3	3,229,851	3,391,224
Inspectorate	16	<u>2,760</u>	<u>1,300</u>
		7,512,970	7,404,130
Transfer from/(to)			
Capital Account	9	<u>19,403</u>	<u>40,005</u>
		7,532,373	7,444,135
EXPENDITURE			
Staff Costs	4	3,164,010	2,897,232
Administration	5	<u>1,081,686</u>	<u>1,244,856</u>
Total Expenditure		4,245,696	4,142,088
Surplus for the year before remittances		<u>3,286,677</u>	<u>3,302,047</u>
Remitted to the Department of Justice	3	(3,288,760)	(3,425,300)
Surplus/ (Deficit) for the year		<u>(2,083)</u>	<u>(123,253)</u>
Surplus brought forward		140,375	263,628
Surplus at 31 December		<u>140,375</u>	<u>140,375</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 18 form an integral part of these financial statements



Mr. Paul Scallan
Chief Executive

Date: 27th May 2024



Ms. Jillian van Turnhout
Chairperson

Date: 27th May 2024

Statement of Financial Position as at 31 December 2023

	Notes	2023		2022	
		€	€	€	€
TANGIBLE ASSETS					
Property, plant and equipment	6		18,632		38,035
CURRENT ASSETS					
Receivables	7	67,426		12,855	
Bank and cash		76,664		133,457	
Inventory		<u>10,864</u>		<u>10,725</u>	
			154,954		157,037
CURRENT LIABILITIES					
Payables	8		<u>16,662</u>		<u>16,662</u>
NET CURRENT ASSETS			138,292		140,375
TOTAL NET ASSETS			<u>156,924</u>		<u>178,410</u>
LONG TERM LIABILITIES					
Capital Account	9		18,632		38,035
Income and Expenditure and Retained Earnings			<u>138,292</u>		<u>140,375</u>
			<u>156,924</u>		<u>178,410</u>

The statement of cash flows and notes 1 to 18 form an integral part of these financial statements



Mr. Paul Scallan
Chief Executive

Date: 27th May 2024



Ms. Jillian van Turnhout
Chairperson

Date: 27th May 2024

Statement of Cash Flows for the year ended 31 December 2023

	2023	2022
	€	€
Cash flows from operating activities		
Operating surplus/(deficit) for year	(2,083)	(123,253)
Depreciation of Tangible Assets	19,403	40,005
Transfer to Capital Account	(19,403)	(40,005)
Decrease/(Increase) in Inventory	(139)	435
(Increase)/Decrease in Receivables	(54,571)	89,493
Increase /(Decrease) in Payables	-	-
Net cash inflow from operating activities	(56,793)	33,325
Increase/(Decrease) in cash and cash equivalents	<u>(56,793)</u>	<u>33,325</u>

Statement of Changes in Net Funds

	2023	2022
	€	€
Net funds at 1 January	133,457	166,782
Net funds at 31 December	<u>76,664</u>	<u>133,457</u>
Increase/(Decrease) in Cash	<u>(56,793)</u>	<u>33,325</u>

Notes 1 to 18 form an integral part of these financial statements



Mr. Paul Scallan
Chief Executive

Date: 27th May 2024



Ms. Jillian van Turnhout
Chairperson

Date: 27th May 2024

Notes to the Financial Statements for the year ended 31 December 2023

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 2023 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 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%

The Private Security Authority has adopted the Department of Justice Management of Fixed Assets policy which details the key requirements to ensure the Private Security Authority have appropriate controls in place for the management of assets under its responsibility.

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

	2023	2022
	€	€
Sub-Head A19 of Vote 24 – Justice		
- for pay and general administration costs	4,280,359	4,011,606

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.

	2023	2022
	€	€
Remittance to the Department of Justice		
Licence fees received in prior period due to be remitted as at start of year	139,511	172,865
Bank charges in the year	(666)	(578)
Licence fee income in the year	3,229,851	3,391,224
Inspectorate Income	2,760	1,300
Remitted to the Department of Justice	<u>(3,288,760)</u>	<u>(3,425,300)</u>
Amount due to be remitted at end of year	<u>82,696</u>	<u>139,511</u>

4. Staff Costs

	2023	2022
	€	€
Salaries and wages	3,020,724	2,784,133
Travel and subsistence – national	136,834	113,099
Travel and subsistence – international	<u>6,452</u>	<u>0</u>
	3,164,010	2,618,697

The Authority employed **57** staff at 31 December 2023 (2022: 51).

5. Administration

	2023	2022
	€	€
Consultancy services	138,701	99,871
Legal advice	14,133	20,129
Audit fee	12,700	12,050
Accountancy fee	5,289	4,613
Public Relations / Marketing	201,703	469,141
Other	66,373	58,328
General		
Office expenses	62,568	54,176
Authority members' fees	57,913	44,878
Communications costs	161,827	144,400
Licensing costs	116,198	77,807
Depreciation	19,403	40,005
Repairs & maintenance	5,848	5,682
Other IT costs	189,843	202,036
Legal Costs		
Legal fees	25,923	6,445
Hospitality		
Hospitality	3,264	3,541
Appeals Board		
	<u>-</u>	<u>1,754</u>
	1,081,686	1,244,856

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	(214)	0	(10,145)	(10,359)
At 31 December	509,347	392,905	24,282	926,534
ACCUMULATED DEPRECIATION				
At 1 January	505,469	359,137	32,937	898,858
Charge for year	692	17,934	777	19,403
Disposals	(214)	0	(10,145)	(10,359)
At 31 December	507,262	377,071	23,569	907,902
NET BOOK VALUE				
At 31 December	<u>2,085</u>	<u>15,834</u>	<u>713</u>	<u>18,632</u>
At 1 January	<u>2,777</u>	<u>33,768</u>	<u>1,490</u>	<u>38,035</u>

7. Receivables and Prepayments

	2023 €	2022 €
Prepayments		
Media	44,227	--
Phone	12,884	--
Subscriptions	6,497	7,355
Other	3,818	5,500
	<u>67,426</u>	<u>12,855</u>

8. Payables

	2023 €	2022 €
Audit fee	12,050	12,050
Accountancy fee	4,612	4,612
	<u>16,662</u>	<u>16,662</u>

9. Capital Account

	2023		2022	
	€	€	€	€
Opening Balance		38,035		78,040
Additions	0		0	
Amortisation	(19,403)		(40,005)	
Transfer from/(to) Statement of Income and Expenditure		(19,403)		(40,005)
Balance as at 31 December		<u>18,632</u>		<u>38,035</u>

10. 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.

11. 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.

12. 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 €98,818 in 2023 (2022: €88,550.38).

13. 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.

14. Accommodation Note

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

15. Chief Executive Remuneration

The Chief Executive's remuneration for 2023 was made up of an annual basic salary of €119,167 (2022: €113,945). In addition, the Chief Executive received €8,930 in respect of travel and subsistence expenses in 2023 (2022: €6,313) 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 2023.

16. Inspectorate Fees

Inspectorate fees consist of fines for non-compliance with the Authority's regulations and amounted to €2,760 in 2023 (2022: €1,300). These fees are accounted for in licence fee income.

17. 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.

18. Approval of Financial Statements

These accounts were approved by the Authority on 27th May 2024.



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.

In recognition of the importance of staff engaging with equality and human rights issues in the workplace, during 2023, all staff in the PSA completed an e-Learning module through the IHREC titled, Equality and Human Rights in the Public Service. The module has been commissioned by the IHREC to enable public servants to explore the meaning and value of equality, human rights and the Public Sector Equality and Human Rights Duty in their daily work.

As part of our commitment to the Duty, in October we launched human trafficking awareness training for the security industry. The training designed by Mecpaths, is now mandatory for all those seeking a PSA licence to work in the Door Supervisor, Event Security and Security Guarding sectors. In doing so we were proud to become the first statutory body to introduce mandated anti-child trafficking training for all security personnel licensed in Ireland.

We also commenced work on an Equality & Human Rights Assessment towards the end of 2023 and it is hoped that we will be in a position to publish same on our website by the end of Q1 2024.

Appendix 2 – Statistical Reports

Report 1 – Number of Individual Licences Issued at 31st December 2023 by County

County	Door Supervisor	Security Guard	Cash-in-Transit	Monitoring	Private Investigator	Total
Carlow	114	245	6	80	1	440
Cavan	122	328	3	21	2	454
Clare	219	425	22	2	8	619
Cork	1,197	2,267	5	63	16	3,339
Donegal	303	332	3	1	1	550
Dublin	3,749	14,594	593	135	48	17,035
Galway	649	971	5	18	9	1,614
Kerry	481	579	3	0	6	1,022
Kildare	486	1,432	47	43	14	1,937
Kilkenny	123	214	2	8	1	338
Laois	221	515	12	12	9	699
Leitrim	83	99	2	4	1	170
Limerick	486	1,171	81	19	6	1,687
Longford	138	298	4	3	0	432
Louth	406	997	12	3	4	1,246
Mayo	272	348	3	1	4	582
Meath	371	1,069	40	8	7	1,413
Monaghan	117	212	0	0	1	340
Offaly	180	341	7	5	5	519
Roscommon	137	217	5	0	5	350
Sligo	180	277	38	0	5	463
Tipperary	243	556	22	16	6	856
Waterford	279	698	32	4	3	913
Westmeath	296	604	4	2	10	840
Wexford	263	535	6	22	11	785
Wicklow	221	649	22	35	7	791
Northern Ireland	227	87	9	171	7	293
GB (excl NI)	21	15	0	285	5	240
Other	4	6	0	29	0	41
Totals	11,588	30,081	988	990	202	43,849
% of Total	26.43%	68.60%	2.25%	2.26%	0.46%	100.00%

Appendix 3 – Statistical Reports

Report 2 – Number of Contractor Licences Issued at 31st December 2023 by County

County	DSE	DSP	LK	PI	EG	SGAM	SGCM	SGE	SGS	IES	CIT	Total
Carlow	0	0	4	0	0	1	1	0	2	16	0	24
Cavan	1	1	1	2	0	1	1	1	4	21	0	33
Clare	0	0	4	1	0	0	0	0	1	22	0	28
Cork	4	5	16	5	0	4	4	4	11	91	0	144
Donegal	0	0	5	2	0	0	0	0	1	14	3	25
Dublin	16	19	72	36	3	8	7	19	77	259	0	516
Galway	1	2	11	2	0	1	1	1	5	43	0	67
Kerry	0	0	7	2	0	0	0	1	5	31	0	46
Kildare	3	3	13	5	0	1	1	3	9	56	0	94
Kilkenny	1	1	5	1	0	0	0	1	4	22	0	35
Laois	1	1	2	2	0	0	0	1	2	16	0	25
Leitrim	0	0	0	1	0	0	0	0	0	5	0	6
Limerick	0	0	4	2	0	1	1	0	4	40	0	52
Longford	0	0	0	0	0	0	0	0	1	11	0	12
Louth	1	2	6	0	0	0	0	1	7	34	0	51
Mayo	0	0	4	3	0	0	0	1	1	16	0	25
Meath	0	1	10	2	0	0	0	0	6	50	0	69
Monaghan	0	1	2	1	0	0	0	0	1	16	0	21
Offaly	0	0	5	1	0	0	0	0	0	15	0	21
Roscommon	0	0	0	0	0	0	0	0	1	11	0	12
Sligo	0	1	3	1	0	0	0	0	3	8	0	16
Tipperary	1	1	4	2	0	1	1	1	7	31	0	49
Waterford	1	1	7	2	0	0	0	1	6	13	1	32
Westmeath	0	0	3	5	0	0	0	2	4	18	0	32
Wexford	1	1	8	1	1	1	1	3	6	30	0	53
Wicklow	0	1	5	4	0	1	1	0	5	43	0	60
Northern Ireland	2	2	5	3	0	5	8	3	2	43	0	73
GB (excl NI)	1	0	0	6	0	11	5	1	3	12	0	39
Other	0	0	0	0	0	0	1	0	0	1	0	2
Totals	34	43	206	92	4	36	33	44	178	988	4	1,662
% of Total	2.0%	2.6%	12.4%	5.5%	0.25%	2.2%	2.0%	2.7%	10.7%	59.4%	0.25%	100%

Legend

DSE – Door Supervisor (Event Security)
 DSP – Door Supervisor (Licensed Premises)
 LK – Locksmith
 PI – Private Investigator
 EG – Enforcement Guard

SGAM – Security Guard (Alarm Monitoring)
 SGCM – 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 and Progress against our Climate Action Plan

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 B3 in 2023 from a C2 in 2021, which is above average for buildings of our type. The following is the energy usage for the office in 2023:

Year	Non-Electrical (oil)	Electrical
2023	66,426 kWh	40,053 kWh
2022	63,395 kWh	37,650 kWh

During 2023, the PSA saved 62,195kWh of energy when compared to the Benchmark Year (2018). Based on December 2023 prices, that equates to about €11,000 saved per year.

	Electricity	Oil	Total
Benchmark Year	56,281	112,394	168,674
2023	40,053	66,246	106,479
% Difference	-28.8%	-40.9%	-36.9%

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.

Climate Action Plans

The PSA in conjunction with our energy advisor has 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 and also increase our improvement in energy efficiency to 50% 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).

Private Security Authority wins OPW Energy Progress Award

During 2023, the PSA received an OPW Energy Progress Award which recognises that we have passed the 40% energy reduction threshold as part of the Optimising Power @ Work programme.

The PSA has been participating in the OPW's Optimising Power @ Work energy efficiency awareness campaign since 2010 with the focus being on improving energy efficiency at our office in Tipperary Town.



Jason Gregory (left) receives the award on behalf of the PSA from David Jeffers (OPW)

Circular 1/20: Procedures for offsetting the emissions associated with official air travel

A payment of €37.48 was made to the Climate Action Fund in respect of air travel undertaken by staff in 2023.

Register of opportunities to help reduce emissions and meet our targets

Among the projects being considered by the PSA in the short to medium term to assist us in meeting our obligations and which we are liaising with the Office of Public Works on are:

- Upgrade all lighting to LED;
- Upgrade all casement timber windows to secondary glazing;
- Upgrade boiler in conjunction with a change from oil to gas fuel supply.

Appendix 5 – Protected Disclosures Report for 2023



An tÚdarás Slándála Príobháidí
The Private Security Authority

**Protected Disclosures Act, 2014,
as Amended 2022,
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 2023, three complaints purporting to be protected disclosures were received by the Authority. The matters were reviewed in accordance with the PSA Protected Disclosures Policy. In two cases, an investigation was undertaken and has concluded. The other complaint did not fall within the remit of the PSA.



Paul Scallan
Chief Executive

29th February 2024



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An tÚdarás Slándála Príobháidí
The Private Security Authority



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