

**HEALTH INFORMATION AND QUALITY AUTHORITY**

ANNUAL FINANCIAL STATEMENTS

FOR

HEALTH INFORMATION AND QUALITY AUTHORITY

PERIOD ENDED 31 DECEMBER 2007

# HEALTH INFORMATION AND QUALITY AUTHORITY

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# HEALTH INFORMATION AND QUALITY AUTHORITY

## CHAIRPERSON'S REPORT FOR THE PERIOD ENDED 31 DECEMBER 2007

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

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

The amount of cash available, by way of grant in aid, from the Department of Health and Children to the Authority was €9.0m. Given the start up nature of the organisation the Authority drew down less than the cash available and therefore was under spent by €1.8m in 2007 against the available cash.

Despite an underspend against the total available budget, insufficient cash was drawn down by the Authority and therefore the accounts reflect a deficit of €2.1m. The Authority drew down cash from its allocation for 2008 that was used to pay for expenditure accrued in 2007 but paid in 2008.

## HEALTH INFORMATION AND QUALITY AUTHORITY

### MEMBERSHIP AND GENERAL INFORMATION FOR THE PERIOD ENDED 31 DECEMBER 2007

The following persons were members of the Authority for the period ended 31 December 2007:

Pat McGrath	Chairperson
Dan Byrne	Vice Chairperson
Dr Michael Barry	Medical Director of the National Pharmacoeconomics Centre and Consultant Physician, St James's Hospital
Dr Ian Callanan	Clinical Audit Support, St Vincent's Healthcare Group
Dr Angela Kerins	CEO, Rehab Group and Chairperson of the National Disability Authority
Prof. Geraldine McCarthy	Head of Nursing, University College Cork
Dr Brian Meade	General Practitioner and Director of the National General Practitioner Information Technology Training Programme
Sheila O' Connor	Co-ordinator, Patient Focus
David A O'Hora	Director, Southern Marketing. Advertising and Communications Agency
Dr Dermot Power	Consultant in Elderly Care, Mater Hospital and St. Mary's Hospital
Dolores Quinn	Key Account Manager, Abbott Laboratories
Bryan Barry	Assistant General Secretary, Irish Farmers Association

# HEALTH INFORMATION AND QUALITY AUTHORITY

## MEMBERSHIP AND GENERAL INFORMATION FOR THE PERIOD ENDED 31 DECEMBER 2007 (Continued)

<b>Address</b>	Unit 1301 City Gate, Mahon Cork
<b>Telephone Number</b>	021-2409300
<b>Fax Number</b>	021-2409600
<b>Bankers</b>	Ulster Bank 95 Main Street Midleton Co Cork
<b>Auditors</b>	Comptroller and Auditor General Treasury Block Lower Yard Dublin Castle Dublin 2
<b>Solicitors</b>	Landwell and Co One Spencer Dock Northwall Quay Dublin 1

## **HEALTH INFORMATION AND QUALITY AUTHORITY**

### **STATEMENT OF BOARD MEMBERS' RESPONSIBILITIES FOR THE PERIOD ENDED 31 DECEMBER 2007**

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

In preparing those statements the Board is required to

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

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

On behalf of the Board

Pat McGrath  
Chairperson

Dan Byrne  
Board Member

# HEALTH INFORMATION AND QUALITY AUTHORITY

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

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

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

### **Respective Responsibilities of the Board and the Comptroller and Auditor General**

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

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

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

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

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

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

# HEALTH INFORMATION AND QUALITY AUTHORITY

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

### **Basis of Audit Opinion**

In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures and regularity of the financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Authority's circumstances, consistently applied and adequately disclosed.

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

### **Opinion**

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

Except for the non-recognition of the Authority's superannuation costs and liabilities which is not in accordance with Financial Reporting Standard 17, the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Principles in Ireland, of the state of the Authority's affairs at 31<sup>st</sup> December 2007 and of its income and expenditure for the period then ended.

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

John Buckley  
Comptroller and Auditor General  
30<sup>th</sup> September 2009



# HEALTH INFORMATION AND QUALITY AUTHORITY

## STATEMENT ON INTERNAL FINANCIAL CONTROL FOR THE PERIOD ENDED 31 DECEMBER 2007

### Responsibilities for the System of Internal Financial Control

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

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

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

### Key Control Procedures:

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

1. An annual estimate of the organisation's financial requirements was provided by the Department of Health and Children.
2. Reports were provided to the Department which compared actual and estimated expenditure.
3. All expenditure by the organisation was recorded in the general ledger of the accounting system. Monthly expenditure reports were prepared by the accounts department.
4. The accountant prepared a monthly statement of expenditure which compared actual with estimated expenditure. This was circulated to all members of staff and reviewed by the chairperson.
5. A segregation of duties existed between the preparation, authorisation and execution of payments.

## **HEALTH INFORMATION AND QUALITY AUTHORITY**

### **STATEMENT ON INTERNAL FINANCIAL CONTROL FOR THE PERIOD ENDED 31 DECEMBER 2007 (Continued)**

Having regard to the size of the organisation and its start up nature no formal review of internal financial control was carried out in respect of 2007.

Pat McGrath  
Chairperson

Date: 28<sup>th</sup> September 2009

# HEALTH INFORMATION AND QUALITY AUTHORITY

## STATEMENT OF ACCOUNTING POLICIES FOR THE PERIOD ENDED 31 DECEMBER 2007

### 1. Accounting Convention

The financial statements are prepared in accordance with historical cost convention as modified to include land and buildings at valuation and in accordance with the accounting standards laid down by the Minister for Health and Children.

### 2. Period of Financial Statements

The financial statements relate to the period of account from 15 May 2007 to 31 December 2007.

### 3. Grant Income (Revenue Grants)

The amount brought to account represents the approved allocation in respect of costs of the year as at the date of the certification of these accounts by the Chief Executive

### 4. Capital Grants

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

### 5. Fixed Assets

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

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

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

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

- |                          |        |               |
|--------------------------|--------|---------------|
| • Furniture and Fittings | 20%    | Straight Line |
| • Computer Equipment     | 33.33% | Straight Line |

## **HEALTH INFORMATION AND QUALITY AUTHORITY**

### **STATEMENT OF ACCOUNTING POLICIES FOR THE PERIOD ENDED 31 DECEMBER 2007 (Continued)**

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

#### **6. Capital Account**

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

#### **7. Superannuation**

In accordance with Section 27 of the Health Act 2007 the Health Information and Quality Authority has drafted a superannuation scheme in line with the Department of Finance model Superannuation Scheme. This scheme will be submitted to the Department of Health and Children for approval and pending approval the scheme is being operated on an administrative basis.

The scheme is defined benefit superannuation scheme for employees. No provision has been made in respect of benefits payable. Contributions from employees who are members of the scheme are credited to the income and expenditure account when received. Pension payments under the scheme are charged to the income and expenditure account when paid. By direction of the Minister for Health and Children no provision has been made in respect of benefits payable in future years.

#### **8. Establishment**

On establishment of the Authority on 15 May 2007 the Irish Health Services Accreditation Board and the Interim Health Information and Quality Authority were dissolved. The assets and liabilities of the dissolved bodies were transferred to the Authority. The net book value of fixed assets transferred in is shown as a movement in capital reserves. The revenue reserves that have been transferred in, are shown as a movement on the income and expenditure account.

## HEALTH INFORMATION AND QUALITY AUTHORITY

### INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 DECEMBER 2007

	Notes	2007 €
<b>Income</b>		
Income	2	3,893,987
Other Income	3	57,533
Total Income		<u>3,951,520</u>
<b>Expenditure</b>		
Staff Costs	4	2,540,358
Travel and Subsistence		364,092
Research Grants	5	269,135
Investigations & Professional Fees	6	979,315
Publication Expense		145,780
Administration Overhead	7	923,808
Establishment Expense	8	847,676
Total Expenditure		<u>6,070,164</u>
Deficit for the period		(2,118,644)
Balance transferred in	15	910,013
Balance at 31 December 2007		<u>(1,208,631)</u>

All recognised gains and losses for the Period from 15 May 2007 to 31 December 2007 with the exception of fixed assets depreciation, which is dealt with through the Capitalisation Account, have been dealt with through the Income and Expenditure Account.

The Statement of Accounting Policies and Notes 1 to 19 form part of these financial statements which were prepared in accordance with the accounting standards specified by the Minister for Health and Children.

On behalf of the Authority:

Pat McGrath  
Chairperson

Dr Tracey Cooper  
Chief Executive Officer

# HEALTH INFORMATION AND QUALITY AUTHORITY

## CAPITAL INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 DECEMBER 2007

	€
<b>Income</b>	434,015
<b>Expenditure</b>	
Fixtures and Fittings	98,869
Computer Equipment	<u>143,873</u>
	<u>242,742</u>
<b>Surplus for the Period</b>	<u><b>191,273</b></u>

The Statement of Accounting Policies and Notes 1 to 19 form part of these financial statements which were prepared in accordance with the accounting standards specified by the Minister for Health and Children.

On Behalf of the Authority

Pat McGrath  
Chairperson

Dr Tracey Cooper  
Chief Executive Officer

# HEALTH INFORMATION AND QUALITY AUTHORITY

## BALANCE SHEET AS AT 31 DECEMBER 2007

	Notes	€
<b>Fixed Assets</b>		
Tangible Assets	9	1,081,489
<b>Current Assets</b>		
Debtors	10	233,652
<b>Current Liabilities</b>		
Creditors falling due within one year		
Trade Creditors		556,800
National Disability Authority		109,897
Accruals	11	255,631
Bank Overdraft		328,682
		<u>(1,251,010)</u>
<b>Net Current (Liabilities) / Assets</b>		<b>(1,017,358)</b>
<b>Total Assets Less Current Liabilities</b>		<b><u>64,131</u></b>
<b>Capital and Reserves</b>		
Income and Expenditure Account		(1,208,631)
Capital Income and Expenditure Account Surplus		191,273
Capital Account	14	1,081,489
		<u><b>64,131</b></u>

The Statement of Accounting Policies and Notes 1 to 19 form part of these financial statements which were prepared in accordance with the accounting standards specified by the Minister for Health and Children.

On Behalf of the Authority

Pat McGrath  
Chairperson

Dr Tracey Cooper  
Chief Executive Officer

# HEALTH INFORMATION AND QUALITY AUTHORITY

## CASHFLOW STATEMENT FOR THE PERIOD ENDED 31 DECEMBER 2007

### Reconciliation of operating surplus to net cash inflow from operating activities

	€
Operating Deficit	(2,118,644)
(Increase) / Decrease in Debtors	1,299,693
Increase / (Decrease) in Creditors & Accruals	(160,312)
<b>Net Cash Flow from Operating Activities</b>	<b><u>(979,263)</u></b>

### Cash Flow Statement

Net Cash Flow from Operating Activities	(979,263)
Purchase of Fixed Assets	(242,742)
Capital Grants Received	434,015
<b>Increase / (Decrease) in Cash Balances</b>	<b><u>(787,990)</u></b>

### Reconciliation of net cashflow to movement in cash

Increase / (Decrease) in Cash in period	(787,990)
Net Funds at 15 May 2007	459,308
<b>Net Funds at 31 December 2007</b>	<b><u>(328,682)</u></b>

The Statement of Accounting Policies and Notes 1 to 19 form part of these financial statements which were prepared in accordance with the accounting standards specified by the Minister for Health and Children.

On Behalf of the Authority

Pat McGrath  
Chairperson

Dr Tracey Cooper  
Chief Executive Officer



# HEALTH INFORMATION AND QUALITY AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2007

### 1. Opening Balance Sheet

Under the terms of the Health Act 2007 the Authority was established on 15 May 2007. On that date the Interim Health information and Quality Authority (IHIQA) and the Irish Health Services Accreditation Board (IHSAB) were dissolved and as set out on Section 92 of the Health Act 2007 their assets and liabilities were transferred to the Authority.

The closing balance sheets of these bodies were:

	<b>IHIQA</b>	<b>IHSAB</b>	<b>TOTAL</b>
<b>Fixed Assets</b>	55,654	905,606	961,260
<b>Current Assets</b>			
Department of Health and Children Debtor	927,835	404,178	1,332,013
Debtors & Prepayments	66,227	135,105	201,332
Cash in Hand	<u>197,183</u>	<u>262,125</u>	<u>459,308</u>
	1,191,245	801,408	1,992,653
<b>Current Liabilities</b>			
Creditors falling due within one year	(521,380)	(448,598)	(969,978)
Creditors falling due after more than one year	<u>-</u>	<u>(112,662)</u>	<u>(112,662)</u>
<b>Net Current Assets</b>	<b><u>669,865</u></b>	<b><u>240,148</u></b>	<b><u>910,013</u></b>
Fixed Assets plus Net Current Assets	<b><u>725,519</u></b>	<b><u>1,145,754</u></b>	<b><u>1,871,273</u></b>
<b>Financed By</b>			
Capital Account	55,654	905,606	961,260
Income and Expenditure Account	<u>669,865</u>	<u>240,148</u>	<u>910,013</u>
	<b><u>725,519</u></b>	<b><u>1,145,754</u></b>	<b><u>1,871,273</u></b>

### 2. Income

	<b>2007</b>
	€
Department of Health and Children – Oireachtas Grant	<u>3,893,987</u>

### 3. Other Income

	<b>2007</b>
	€
Superannuation Contributions	<u>57,533</u>

### 4. Staff Costs

	<b>2007</b>
	€
Wages and Salaries	2,377,627
Directors Fees	47,323
Social Welfare Costs	<u>115,408</u>
Total	<u>2,540,358</u>

# HEALTH INFORMATION AND QUALITY AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2007 (Continued)

Staff Costs represents the cost for salaries recouped by the Department of Health and Children for employees seconded for the period, personnel contracted to the organisation, the cost of employees of the organisation and Directors Fees

<b>5. Research Grants</b>	<b>2007</b>
	€
The Houghton Institute	68,000
Trinity College Dublin - Department of Gastroenterogology	38,828
Irish College of General Practitioners	162,307
Total	<u>269,135</u>

Expenditure represents payments of research grants approved by the Authority.

<b>6. Investigations &amp; Professional Fees</b>	<b>2007</b>
	€
General Consultancy	156,717
Consultancy Fees Relating to Investigations	255,821
Public Relations Fee	101,499
General Legal & Professional	176,729
Legal & Professional Fees Relating to Investigations	229,081
Advertising	59,468
Total	<u>979,315</u>

<b>7. Administration Overhead</b>	<b>2007</b>
	€
Recruitment	348,052
Staff Training	54,869
Telephone	86,078
Audit & Accountancy Fees	176,305
Bank Charges	659
Printing, Postage and Stationery	257,116
Courier	729
Total	<u>923,808</u>

<b>8. Establishment Expense</b>	<b>2007</b>
	€
Rent & Rates	438,313
Insurance	126,719
Repairs and Maintenance	62,126
Room Hire	178,487
Light & Heat	19,249
Cleaning	22,782
Total	<u>847,676</u>

# HEALTH INFORMATION AND QUALITY AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2007 (Continued)

### 9. Fixed Assets

	Leasehold Interest €	Fixtures & Fittings €	Computer Equipment €	Total €
<b>Cost or Valuation</b>				
Balance at 15 May 2007	-	-	-	-
From Interim Health Information and Quality Authority	-	4,713	65,422	70,135
From Irish Health Services Accreditation Board	1,031,688	236,492	341,695	1,609,875
Additions		98,869	143,873	242,742
Cost or Valuation at 31 December 2007	<u>1,031,688</u>	<u>340,074</u>	<u>550,990</u>	<u>1,922,752</u>
<b>Accumulated Depreciation</b>				
Balance at 15 May 2007	-	-	-	-
From Interim Health Information and Quality Authority		1,670	12,811	14,481
From Irish Health Services Accreditation Board	180,334	203,541	320,394	704,269
Depreciation charge for the period	<u>25,792</u>	<u>53,122</u>	<u>43,599</u>	<u>122,513</u>
Accumulated Depreciation at 31 December 2007	<u>206,126</u>	<u>258,333</u>	<u>376,804</u>	<u>841,263</u>
<b>Net Book Value at 31 December 2007</b>	<u>825,562</u>	<u>81,741</u>	<u>174,186</u>	<u>1,081,489</u>

### 10. Debtors (amounts falling due within one year)

	2007 €
Prepayments	233,652

# HEALTH INFORMATION AND QUALITY AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2007 (Continued)

<b>11. Accruals</b>			<b>2007</b>
			€
Payroll			68,536
Audit Fee			29,400
Expenses			157,695
			<u>255,631</u>
<b>12. Gross Cash Flow</b>			
Capital Expenditure			
Purchase of Fixed Assets			(242,742)
Capital Funded Assets not Capitalised			0
			<u>(242,742)</u>
<b>13. Analysis of Changes in In Net Funds</b>	<b>At 15 May 2007</b>	<b>Cash Flows</b>	<b>At 31 December 2007</b>
Cash in Hand, at bank	459,308	(331,632)	127,676
Overdrafts	<u>0</u>	<u>(456,358)</u>	<u>(456,358)</u>
	<b><u>459,308</u></b>	<b><u>(787,990)</u></b>	<b><u>(328,682)</u></b>
<b>14. Capital Account</b>			<b>2007</b>
			€
<b><u>Transfer of Reserves:</u></b>			
Transfer from Interim Health Information and Quality Authority			55,654
Transfer from Irish Health Services Accreditation Board			<u>905,606</u>
			961,260
<b><u>Additions for the Period:</u></b>			
Expenditure from Capital Grant			242,742
Amount amortised in line with depreciation for the period			(122,513)
Balance at 31 December 2007			<u>1,081,489</u>
<b>15. Revenue Reserves</b>			<b>2007</b>
			€
<b><u>Transfer of Revenue Reserves:</u></b>			
Transfer from Interim Health Information and Quality Authority			669,865
Transfer from Irish Health Services Accreditation Board			<u>240,148</u>
			910,013
<b>16. Capital Commitments</b>			
Capital Expenditure Approved			<b>2007</b>
			€
Contracted For			101,238
Not Contracted			135,325
			<u>236,563</u>

## HEALTH INFORMATION AND QUALITY AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2007 (Continued)

#### 17. Leasehold Commitments

The Authority has commitments under operating leases in respect of the property at Webworks, Eglinton Street, Cork and Regus Centre, Harcourt Street, Dublin 2. The cost of these leases in 2007 were €48,190 and €161,702 respectively. These leases expire during 2008.

The Authority also has a long term lease commitment in respect of the property at 13-15 The Mall, Beacon Court, Bracken Road, Dublin 18. This lease expires on 27 March 2028. The cost of this lease was €141,675 in 2007.

#### 18. Financial Commitments

The Authority has entered commitments to fund a number of organisations to carry out research in the area of health and social care. The commitments at the year end were as follows:

Organisation	Area of Research	Commitment
Adelaide and Meath Hospital, Incorporating the National Children's Hospital	Colorectal Cancer Screening	403,000
Dublin Institute of Technology	Electronic Health Records	374,000
Irish College of General Practitioners	Quality Indicators in General Practice	400,000
Irish College of General Practitioners	Morbidity and Epidemiology in General Practice	304,500
The Haughton Institute	PhD study on Health Technology Assessments	136,000
University of Dublin - Trinity College	Services user involvement in the investigation process	107,000
University College Dublin	What are the benefits of Hospital Accreditation-Research	213,500

# HEALTH INFORMATION AND QUALITY AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2007 (Continued)

### 19. Board Members' Interests

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