Bille an Ard-Reachtaire Cuntas agus Ciste (Iniúchadh Comhpháirteachais Díchill Chuí) (Leasú), 2026

Comptroller and Auditor General (Due Diligence Complicity Audit) (Amendment) Bill 2026

Meabhrán Míniúcháin

Explanatory Memorandum

BILLE AN ARD-REACHTAIRE CUNTAS AGUS CISTE (INIÚCHADH COMHPHÁIRTEACHAIS DÍCHILL CHUÍ (LEASÚ), 2026

COMPTROLLER AND AUDITOR GENERAL (DUE DILIGENCE COMPLICITY AUDIT) (AMENDMENT) BILL 2026

EXPLANATORY MEMORANDUM

Purpose of the Bill

The United Nations Independent International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel, issued legal analysis and recommendations on implementation of the International Court of Justice Advisory Opinion on "Legal Consequences arising from the Policies and Practices of Israel in the Occupied Palestinian Territory, including East Jerusalem" on 18 October 2024.

This outlined obligations for third states including Ireland, and specified that "Each State is obliged to undertake a thorough due diligence review of its aid and assistance to Israel and determine whether it is being used by Israel to support and maintain the unlawful occupation" in light of the obligation that "all States are under an obligation not to render aid or assistance in maintaining the unlawful occupation" based on the Court's findings of "serious breaches of peremptory norms of international law".

The leading human rights lawyer, Blinne Ní Ghrálaigh KC, who represented South Africa in its case against Israel for genocide before the International Court of Justice, outlined to the Foreign Affairs Committee during its pre-legislative scrutiny of the Occupied Territories Bill on 9 July 2025 that "full compliance by Ireland with its international obligations in relation to the situation in the occupied Palestinian territories would also require a detailed, comprehensive, urgent due diligence audit of all Ireland's dealings with Israel, not just trade-related, but all cultural, diplomatic, economic, financial, political and military relations, to ensure that they do not contribute to or otherwise assist in Israel's serious violations of peremptory norms of international law".

Such an audit would put Ireland in line with the 12 nations of the Hague Group who adopted six measures to break the ties of complicity with Israel's campaign of devastation in Palestine at an emergency ministerial conference in Bogotá, Colombia, on 16 July 2025, including that they would "Commence an urgent review of all public contracts, to prevent public institutions and funds from supporting Israel's illegal occupation of the Palestinian Territory and entrenching its unlawful presence".

This Bill aims to initiate such a due-diligence audit, in line with the UN Commission of Inquiry, to ensure compliance with the State's international legal obligations. As the provision of independent assurance that public funds and resources are used in accordance with the law is the mission of the Comptroller and Auditor General, the Bill tasks that office with conducting the audit, and requires a report to be laid before the Houses of the Oireachtas within one year after enactment.

The Bill would also empower the Minister for Foreign Affairs and Trade to request the same form of due diligence audit from the Comptroller and Auditor General into the provision of aid or assistance to another State believed to be responsible for unlawful occupation or serious breaches of peremptory norms of international law including genocide.

Provisions of the Bill

The *Long Title* outlines the purpose of the Bill and includes "whereas" clauses which provide the basis for the Bill in international law with reference to the UN Commission of Inquiry.

Section 1 is the standard provision interpreting terms within the Bill and clarifying that the act being amended is the Comptroller and Auditor General Act 1993.

Section 2 amends the Comptroller and Auditor General Act 1993 to insert a new section requiring the Comptroller and Auditor General to conduct a special due diligence audit in line with the UN Commission of Inquiry's legal analysis and recommendations, providing detail on what the audit must include, and requiring the Comptroller and Auditor General to lay a report before the Houses of the Oireachtas with recommendations for compliance within one year of enactment. The Minister for Foreign Affairs and Trade would also be empowered to request a similar audit of another State believed to be responsible for similar breaches of international law.

Section 3 is the standard provision dealing with the short title, collective citation and commencement.

Aengus Ó Snodaigh, TD, Donnchadh Ó Laoghaire, TD, Shónagh Ní Raghallaigh, TD, John Brady, TD,

Bealtaine, 2026.