



An Roinn Forbartha
Tuaithe agus Pobail
Department of Rural and
Community Development

Friday 12th March, 2021.

Éilis Fallon,
Committee Secretariat,
Committee of Public Accounts.

Dear Éilis,

I refer to your recent correspondence regarding the laying of Pobal accounts for 2019 before the Houses of the Oireachtas.

Under its Memorandum and Articles of Association, Pobal's AGM must be held in each calendar year and no more than 15 months after the previous AGM. It must also be held within nine months of the Financial Year End. However last August, as a result of the COVID-19 pandemic, the Companies (Miscellaneous Provisions) (Covid-19) Act 2020 amended the Companies Act 2014. The amendment allowed, for an interim period ending on the 31 December 2020, a company to hold its 2020 AGM at any time before 31 December 2020.

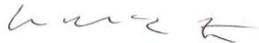
Under agreement with this Department, and in the exceptional circumstances that pertained in 2020, Pobal delayed their AGM until 7 December 2020, at which the 2019 accounts were adopted and signed by the Board of Pobal. I wish to acknowledge our omission in not informing the Committee of this planned delay to the AGM. Following the AGM, Pobal submitted their 2019 Annual Report and Annual Financial Statements to the Department on 18 December 2020. The Department then laid the documents before the Houses of the Oireachtas on 22 December 2020, the earliest opportunity they could be laid following their receipt.

In reviewing this issue, I have also undertaken a wider look-back on the position with regard to the laying of audited financial statements and/or annual reports before the Houses of the Oireachtas. I wish to advise the Committee that other previous instances of delays beyond the timelines set out in Circular 7/2015 have been identified. These are detailed in the appendix to this letter which sets out the position for all four agencies of the Department, including the current position in respect of laying the 2019 accounts of the Western Development Commission.

In light of the above, I have taken steps to ensure that the requirements of this circular are adhered to in the future in the event of any exceptional delays. Specific attention will be given to ensuring that timelines are met where there have been previous recurring instances of delay.

I am happy to provide any further information that may be required to assist the Committee.

Yours sincerely,



Kevin McCarthy
Secretary General

Appendix: Position with regard to financial statements and/or annual reports for DRCD agencies.

	Accounting Period	Date of Audit Report	Date received by Dept	Date Presented to Oireachtas	Further information/Reason for delay
Pobal	2017	29 June 2018	3 Jan 2019	4 Jan 2019	Delay between completion of audit report and receipt by Department should have been reported to Committee. This was due to scheduling of AGM. No subsequent delay in presenting to Oireachtas.
Charities Regulatory Authority	2017	13 Dec 2018	14 Dec 2018	19 Dec 2018	No delay
Western Development Commission	2017	22 Nov 2018	7 Dec 2018	14 May 2019	Delay in presenting to Oireachtas due to queries on the annual report from DRCD to WDC which took some time to address.
Irish Water Safety	2017	13 Dec 2018	14 Dec 2018	19 Dec 2018	No delay

	Accounting Period	Date of Audit Report	Date received by Dept	Date Presented to Oireachtas	Further information/Reason for delay
Pobal	2018	08 Oct 2019	30 Oct 2019	13 Nov 2019	No delay
Charities Regulatory Authority	2018	18 June 2019	21 June 2019	28 June 2019	No delay
Western Development Commission	2018	24 Dec 2019	Initially 14 Jan 2020. Subsequently 15 June 2020	16 June 2020	Both the financial statement and annual report were originally submitted by WDC on 14 th January 2020 but in English only. Bilingual version received on 15 June 2020 and laid the following day.
Irish Water Safety	2018	20 Nov 2020	4 Dec 2020	8 Mar 2021	Slight delay in presenting to Oireachtas due to an IT upgrade of the docs laid system not recognizing some DRCD users and the system not having WSI under the remit of DRCD.

	Accounting Period	Date of Audit Report	Date received by Dept	Date Presented to Oireachtas	Further information/Reason for delay
Pobal	2019	30 June 2020	18 Dec 2020	22 Dec 2020	See body of letter; AGM delayed due to pandemic.
Charities Regulatory Authority	2019	20 May 2020	26 May 2020	6 July 2020	No delay.
Western Development Commission	2019	17 Dec 2020	5 March 2020	tbc	The account is in the process of being submitted to the Minister, prior to being laid before the Houses of the Oireachtas.
Water Safety Ireland (previously Irish Water Safety)	2019	24 Dec 2020	29 Jan 2021	8 Mar 2021	No delay.

DPE 022/05/2015

Circular 7/2015

Timely Production and Submission of Accounts of Bodies and Funds audited by the Comptroller and Auditor General and the Laying before the Houses of the Oireachtas Special Reports of the Comptroller and Auditor General

28 May 2015

To: Accounting Officers

This Circular highlights the need for timely production of accounts of State bodies and funds under the aegis of Government Departments and Offices and their subsequent submission to their parent Department, along with the laying of such reports before the Houses of the Oireachtas.

The Circular also highlights requirements in relation to Special Reports of the Comptroller and Auditor General and the need for the timely laying of such Reports before the Houses of the Oireachtas.

A Dhuine Uasail,

1. I am directed by the Minister for Public Expenditure and Reform to refer to existing arrangements for production, submission and laying before the Houses of the Oireachtas the accounts of bodies and funds audited by the Comptroller and Auditor General and to refer to certain provisions relating to Special Reports of the Comptroller and Auditor General and to advise of the following requirements.
2. These instructions supersede those in Circular 4/11 which is now cancelled.

Account Production

3. Effective public accountability requires that accounts be produced and audited as quickly as possible. The Comptroller and Auditor General has previously highlighted delays in account production in relation to certain 'non-vote' accounts which are produced by some Departments. Accounting officers need to ensure that arrangements are in place to effectively record all transactions, produce accurate accounts and facilitate a prompt and efficient audit.

Timeframe for Submission of Accounts to Parent Departments

4. The accounts of bodies and funds under the aegis of Departments and Offices must be submitted to their sponsoring Department as soon as possible once these accounts have been audited by the Comptroller and Auditor General.
 - Most of these bodies are non-commercial State Sponsored Bodies which are funded by grants from the Vote of their sponsoring Department. Accordingly, the accounts or financial statements of bodies under the aegis of Departments and Offices should be presented to the sponsoring Department by each body within one month of the audit certificate on the accounts being issued by the Comptroller and Auditor General, together with any report of the Comptroller and Auditor General on the accounts.
 - The Funds in question are those established, generally under statute, to administer moneys on behalf of private citizens, bodies or the State.

Timeframe for Laying Accounts before the Houses of the Oireachtas

5. Each Department should lay the audited accounts of bodies and funds under its aegis before the Houses of the Oireachtas within two months of such accounts being received by the Department, together with any report of the Comptroller and Auditor General on the accounts. Where a Department must first present these accounts to the Government, this should be done at the earliest opportunity. In such cases Departments must in any event lay the accounts of the body or fund before the Houses of the Oireachtas within three months of their being received by the Department.

6. In the case of bodies which must first present their audited accounts at the Annual General Meeting of the body for adoption, the accounts should be sent to the parent Department within one month of the AGM at which the accounts are adopted, and if possible not later than three months after the Comptroller and Auditor General has issued the audit certificate on the accounts.
7. These dates should be regarded as the latest possible date of submission and every possible effort should be made to lay the reports before the Oireachtas as quickly as possible.

Committee of Public Accounts

8. If exceptional or unusual circumstances arise which cause an unavoidable delay beyond these time limits, either for a body or fund in submitting its accounts to the parent Department or for the Department in laying the accounts of the body or fund before the Houses of the Oireachtas, the clerk to the Committee of Public Accounts should be informed of this by the relevant Department. Where legislation concerning the laying of the accounts of a body or fund provides for other arrangements, these should be complied with.
9. As soon as the accounts of a body or fund have been laid before the Houses of the Oireachtas, a separate copy of the accounts should be sent to the Committee of Public Accounts for their use.
10. The above requirements should ensure that in the normal course the accounts of bodies and funds under the aegis of Departments and Offices are laid before both Houses of the Oireachtas within three months of the Comptroller and Auditor General issuing the audit certificate on the accounts.

Special Reports of the Comptroller and Auditor General

11. The Comptroller and Auditor General may, if he considers it appropriate to do so, prepare a *Special Report* in writing in relation to an inspection carried out by him, or an examination carried out by him, or any general matters arising in relation to audits, inspections or examinations carried under any other enactment, and he shall submit a copy of the report to the relevant Minister.

12. The Minister of the Government to whom a copy of a report of the Comptroller and Auditor General is submitted shall cause a copy of the report to be laid before Dáil Éireann not later than 3 months after the date of the submission to him. In future every effort should be made to ensure that the report is laid at the earliest possible opportunity.

13. Departments are responsible for the compliance of all bodies under their aegis with these requirements and should ensure accordingly that all relevant bodies under their aegis are notified of and fulfil these requirements.

David Moloney

Assistant Secretary

Department of Public Expenditure and Reform