



21 June 2021

Ms Éilis Fallon
Committee Secretariat
Committee of Public Accounts
Leinster House
Dublin 2

Ref: S0421 PAC33

Dear Éilis,

I refer to your letter dated 09th June 2021 with respect to Circular 7 of 2015 to Accounting Officers, dated 28 May 2015, and entitled:

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

Your letter highlighted the requirement under this Circular, that the Clerk to the Committee of Public Accounts should be informed by the responsible Department of exceptional or unusual circumstances which cause an unavoidable delay, 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. In addition, it was noted by the Committee that this requirement was not met in respect of the following accounts;

State Body	Year
Bord Iascaigh Mhara	2019
Aquaculture Licences Appeals Board	2019
Marine Institute	2019

1. I refer to Section 4 of Circular 7 of 2015 entitled 'Timeframe for Submission of Accounts to Parent Departments' which advises the following;

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.



Bord Iascaigh Mhara, Aquaculture Licences Appeals Board, and the Marine Institute are all non-commercial State Sponsored Bodies funded by grants from DAFM Vote. Accordingly, the accounts or financial statements of these three bodies should be presented to DAFM 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 table below provides the officially recorded timelines in relation to this condition for 2019;

DAFM State Body	Date the Financial Reports were signed by the Comptroller and Auditor General	Date the Annual Report and Financial Statements were submitted to DAFM
Bord Iascaigh Mhara	16/11/2020	15/12/2020
Aquaculture Licences Appeals Board	22/12/2020	26/01/2021 *
Marine Institute	16/12/2020	17/12/2020

* In relation to the Aquaculture Licences Appeals Board (ALAB), there was a delay of just under 1 week in submission of the accounts to the Department following the audit certificate being issued by the Comptroller and Auditor General. This short delay in submission, which was noted by the Department, was due to the Secretary to the board being on annual leave over the Christmas period, which coincided with the C&AG sign off date. The failure to notify the Committee is regretted. ALAB Secretariat will be reminded of the necessity for all timeframes of Circular 07/2015 to be adhered to in future years.

2. I refer to Section 5 of Circular 7 of 2015 entitled 'Timeframe for Laying Accounts before the Houses of the Oireachtas' which advises;

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.

The audited accounts of Bord Iascaigh Mhara, Aquaculture Licences Appeals Board, and the Marine Institute are firstly presented to the Government. Accordingly, it is our understanding that the Department has three months from the date of receipt of the full combined annual report and financial statements to lay the accounts before the Houses of the Oireachtas. The Department will be happy to review this if the Committee has a different interpretation or understanding of the terms of the circular in this regard.

An Roinn Talmhaíochta, Bia agus Mara

Department of Agriculture, Food and the Marine

Oifigí an Rialtais, An tIonad Náisiúnta Bia Mara, An Cloichín, Cloich na Coillte, Co. Chorcaí, P85 TX47. Government Buildings, National Seafood Centre, Clogheen, Clonakilty, Co Cork, P85 TX47



The table below provides the officially recorded timelines in relation to this condition for 2019;

State Body	Date combined Annual Report and Financial Statements were submitted to DAFM	Date the accounts were laid before the Houses of the Oireachtas
Bord Iascaigh Mhara	15/12/2020	18/02/2021*
Aquaculture Licences Appeals Board	26/01/2021**	01/04/2021
Marine Institute	17/12/2020***	15/04/2021

Based on the Department's current interpretation of circular 7/2015, subject to the views of the committee,

*Bord Iascaigh Mhara report and accounts were laid before the Houses of the Oireachtas within the three month deadline.

** Aquaculture Licences Appeals Board report and accounts were laid before the Houses of the Oireachtas within the three month deadline.

*** The Marine Institute report and accounts were not laid before the Houses of the Oireachtas within the three month deadline. This was due to delays experienced in obtaining a formatted version from the Institute which was fully compatible with the requirements of the Oireachtas. The Department wishes to sincerely apologise to the Committee for the lack of notification of this delay, which emerged prior to forwarding of the final document to the Oireachtas library.

In order to ensure that all aspects of circular 7/2015 are fully complied with in the future the Department will request each Marine State Body to submit the final (combined English/Irish version) within one month of the C&AG audit certificate being issued and in the format required by the Oireachtas. In the event of any delay, the Department will ensure that the Committee is notified as a matter of priority.

Yours sincerely

Brendan Gleeson

Secretary General

An Roinn Talmhaíochta, Bia agus Mara

Department of Agriculture, Food and the Marine

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