



Your Ref: S0425 PAC33

22nd June 2021

Ms Eilis Fallon
Committee Secretariat
Committee of Public Accounts
Leinster House
Dublin DO2 XR20

Dear Eilis

Re: Circular 7/2015

I refer to your letter of 09 June 2021 concerning Circular 7/2015 and the submission of National Lottery Fund 2019 annual accounts before the Oireachtas.

The National Lottery Regulator provided a final copy of the 2019 Annual Report and Accounts of the National Lottery Regulator and the National Lottery Fund to the Department on February 24th 2021. This document was laid before the Oireachtas on February 25th 2021.

The National Lottery Fund is managed and controlled by the Office of the National Lottery Regulator. As set out in section 44 of the National Lottery Act 2013 *'the accounts of the fund shall be submitted to the Comptroller and Auditor General for audit and the Regulator shall cause a copy of an abstract of the accounts so audited together with a copy of the report of the Comptroller and Auditor General thereon to be laid before each House of the Oireachtas'*.

In addition, section 22 of the 2013 Act sets out that the Regulator shall keep accounts relevant to all moneys received or expended by her, which are also submitted to the Comptroller and Auditor General for audit. The Regulator shall present the final audited accounts to the Minister, and a report in relation to the performance of her functions, which the Minister shall cause to be laid before each House of the Oireachtas.

There is an intrinsic link between the contents of the Annual Report and Accounts of the National Lottery Regulator and the National Lottery Fund. Consequently the Regulator presents one comprehensive Annual Report to the Minister which addresses the requirements set out in sections 22 and 44 of the 2013 Act.

While the Comptroller and Auditor General has previously provided the audit certificates for both sets of accounts within a similar timeframe, this may not always be possible. While the Committee may request that both sets of accounts are submitted separately in such circumstances, I believe that such a measure would add an unnecessary layer of administration and complexity to the process for all parties concerned.

I hope this clarifies the matter, but the Department is happy to provide further information on the arrangements if required.

Yours sincerely

A handwritten signature in blue ink, consisting of a series of connected loops and a long horizontal stroke that ends in a small hook.

David Moloney
Acting Secretary General