

**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**