

**An Roinn Breisoideachais agus Ardoideachais,
Taighde, Nuálaíochta agus Eolaíochta**
Department of Further and Higher Education,
Research, Innovation and Science



Ms Éilis Fallon
Committee Secretariat
Committee of Public Accounts
Leinster House
Kildare Street
Dublin 2
D02 XR20

10th January 2022

Re: Delay in the submission of 2019/20 the audited financial statements of National University of Ireland (NUI) to the Department

Dear Ms Fallon

I am writing in accordance with the Department of Public Expenditure and Reform Circular 07/2015, which, as you will be aware, requires that financial statements should be submitted to the relevant Department within one month of the audit certificate on the accounts being issued by the C&AG. As you will be aware the Circular includes a requirement whereby if circumstances arise that result in a delay beyond the time limits set out that the Clerk of the Public Accounts Committee be notified.

In that context, I draw your attention to the financial statements for the National University of Ireland (NUI) for the year ended 31st December 2020. The C&AG certified the financial statements on 30th August 2021 and accordingly they were then due to be submitted to the Department by 30th September 2021 at latest. However, the Department did not receive the accounts until 9th November 2021. The Department followed up with the Institute to seek an explanation for the delay.

The University advised that when reviewing the format of NUI's accounts it was evident that in order to fully comply with the relevant sections in the Code of Governance for Irish Universities 2019 and taking into account previous observations by the C&AG, extensive reformatting of the financial statements was required. This necessitated additional work for the NUI and while it was expected that the required timeline for submission of accounts would be met, there were unforeseen delays in the Audit & Risk Committee of NUI approving the revised format accounts post C&AG audit due to a personal family bereavement of a key member of the Committee.

The University has confirmed to the Department that no further major changes to the format of NUI's Consolidated Financial Statements are expected going forward and that the one month timeline for submission of audited accounts to the Department will be achieved in the future.



I trust the above clarifies the position for the Committee.

Yours sincerely

Tanya Kenny
Principal Officer

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Principal Officer
Higher Education – Governance & Quality

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Sráid Maoilbhríde, Baile Átha Cliath, D01 RC96.
Marlborough Street, Dublin, D01 RC96.

