

Office of the Comptroller and Auditor General

1923–2023



Acknowledgements

This booklet is the result of a partnership between the Office of the Comptroller and Auditor General, the Royal Irish Academy, the Institute of Public Administration and the National Archives of Ireland.

Written and researched by Dr Marie Léoutre



Oifig an Ard-Reachtair Cuntas agus Ciste
Office of the Comptroller and Auditor General



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1923–2023

George McGrath, the first Comptroller and Auditor General, 1923–1944.

Foreword

As the current holder of the role of Comptroller and Auditor General, I am pleased to introduce this publication which traces the history of the role and of the Office of the Comptroller and Auditor General since their establishment one hundred years ago.

The research undertaken by Dr Marie Léoutre shows how the Office responded to the various challenges it has faced over that period. These include: the establishment of the audit function in respect of the accounts of the National Army and effective Dáil oversight in the aftermath of the Civil War; resistance against threats to the independence of the role in the 1960s; the carrying out of complex investigations like the DIRT inquiry in the 1990s; and more recently, contributing to and supporting parliamentary oversight of the responses to the 2008 banking crisis.

The research also recognised the significant modernisation initiatives in relation to staffing and processes that were undertaken to ensure as far as possible that reporting by the Comptroller and Auditor General is recognised and trusted as being objective and reliable, and that it challenges public bodies to deliver better services.

I want in particular to thank Dr Léoutre for her commitment to this project, and for capturing the essence of our journey as a body committed to serving the State. Her diligence in digging out information, and her enthusiasm in communicating her findings have been inspiring for us all.

I would also like to acknowledge and thank the members of the Advisory Board who oversaw the research project — Colette Drinan, Secretary and Director of Audit of the Office, who

chaired the Advisory Board; John Purcell, former Comptroller and Auditor General (1994–2008); Zoë Reid, Keeper, Public Service and Collections, National Archives; Dr Michael Kennedy, Royal Irish Academy; and Paula O'Connor (secretary to the Board). Thanks also to John Buckley, former Comptroller and Auditor General (2008–2012), and to family members of previous office holders for their assistance with the project.

I would also like to thank our partners in this project for their support and encouragement — the Royal Irish Academy; the National Archives; and the Institute of Public Administration.

Celebrating the Office's centenary provides a timely opportunity for me also to express my deep gratitude to colleagues — past and present — whose work has ensured that the Office fulfils its mission. We remain committed to developing our capacity as a public audit body, using the best emerging technology available, so that through evidence-based and independent reporting, we continue to support effective public accountability and Oireachtas oversight of public bodies.

Seamus McCarthy, Comptroller and Auditor General



Appointment of Seamus McCarthy as Comptroller and Auditor General by President Michael D Higgins, in Áras an Uachtaráin.

Introduction

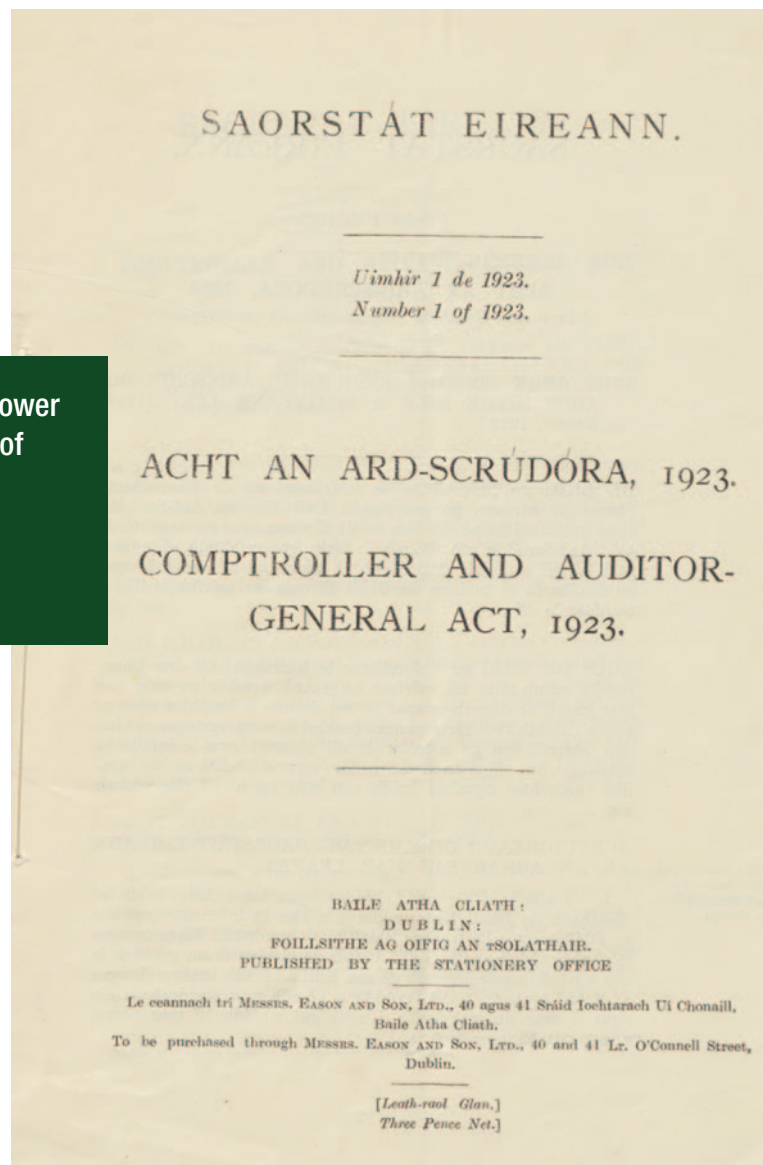
“The Auditor-General’s position is one of peculiar power over and independence of every other Department of the State, ... he is, as a matter of fact, an effective check upon unlawful expenditure”.

Thomas Johnson TD, leader of the Labour Party, 5 January 1923

Auditing the public finances is a pillar of a functioning, transparent democracy. Ireland's Comptroller and Auditor General (C&AG) and the Office that supports the role are guardians watching over the proper management of public finances.

The mission of the Office of the Comptroller and Auditor General is to add as much value as possible to public service in Ireland through the provision of high-quality audit services, focused on improving the use of public money and resources, and strengthening public accountability.

The post of Comptroller and Auditor General of Ireland has been a constitutional office since the creation of the State in 1922. The commitment of the founders of the State to the office was renewed in 1937 with the adoption of Bunreacht na hÉireann and its article 33. A central office of state, its



The Act establishing the role passed on 12 January 1923.
(National Archives, TSCH/3/S1931)

remit and role have grown over the past century, most notably through the Comptroller and Auditor General (Amendment) Act 1993.

Appointed by the President of Ireland on the nomination of Dáil Éireann, the Comptroller and Auditor General is responsible for controlling the release from the Exchequer of funds for public services, as approved by Dáil Éireann, and for auditing public accounts. The role also includes undertaking independent examination of the management and use of public resources and reporting the results of the work to Dáil Éireann. The Public Accounts Committee, whose *raison d'être* is to examine these reports, can then call to account the senior managers of the public bodies concerned.

In this way, the Comptroller and Auditor General supports the parliamentary control and accountability process.

Ten Comptrollers and Auditors General have been appointed since the passing of the 1923 Act.

George McGrath	1923–1944
John Maher	1944–1949
William Eugene Wann	1949–1953
Liam Ó Cadhla (William Kiely)	1953–1964
Eugene Francis (Frank) Suttle	1964–1973
Seán MacGearailt	1973–1981
Patrick Lauri McDonnell	1981–1994
John Purcell	1994–2008
John Buckley	2008–2012
Seamus McCarthy	2012 to present

This booklet traces the history of the Office of the Comptroller and Auditor General over the last hundred years. It focuses on eleven core themes and case studies to explain the history and functioning of the Office. It begins by highlighting the origins of the Office and introducing the first post holder, George McGrath, as well as some of his staff, who ensured a solid basis for the Office to develop.

The booklet then covers the evolution of staffing and how it reflects the increasing workload of the Office as the State expanded. Theme three delves into the incarnations of the Office over a century — its various Irish titles and their importance at a time of nation building, and its headquarter locations in the capital.

Then, a case study illustrates how, through its auditing of the accounts of the National Army, the Office helped to bring stability to the Irish Free State in the aftermath of the Civil War. This shows the Office in action in its early years.

The fifth theme explores how, since 1922, the Office has maintained an outward vision, and how it has been a precursor and a driver of change in looking towards Europe and beyond. It also examines areas where change was slow in coming.

The Comptroller and Auditor General is, above all, an independent office. Theme six recounts an attempt to undermine the independence of action of its role. The Office's close relationship with the Public Accounts Committee is explored in theme seven.

Theme eight focuses on the full-scale modernisation of the Office and the expansion of its remit through the Comptroller and Auditor General (Amendment) Act 1993.

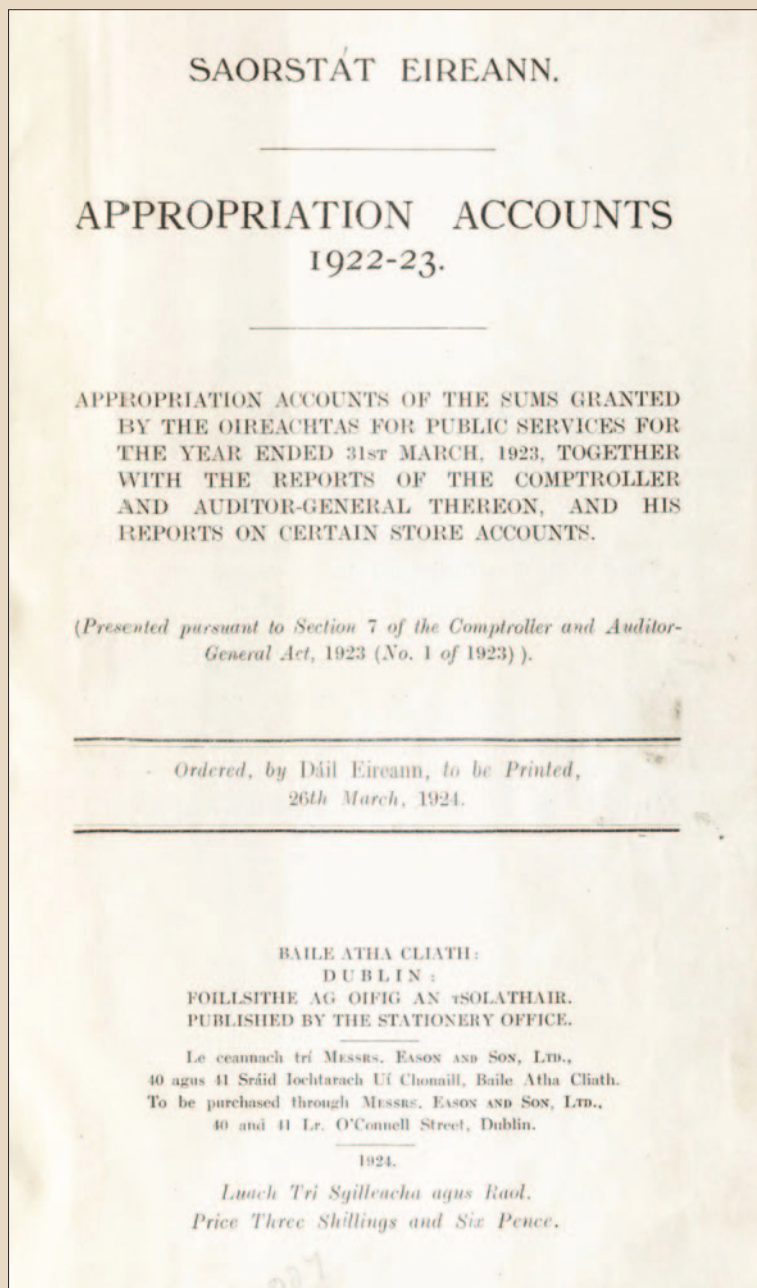
A case study on the DIRT inquiry of 1998 reveals the centrality of the Comptroller and Auditor General and his staff in highlighting tax evasion facilitated by the banking sector, and in supporting the in-depth Dáil inquiry into it.

A final case study highlights the role of the Office in helping to stabilise state finances following the 2008 banking crisis and in supporting parliamentary oversight of the National Asset Management Agency (NAMA).

The final theme is a dive into the rich collections of historical records about the role of the Auditor General of Ireland available to the historian, as well as the ultimately unsuccessful efforts taken in the nineteenth century to ensure their preservation for future generations.

The first one hundred years of independent Ireland have seen threats to the State, its sovereignty and democracy. These threats have been met and overcome. Safeguarding the security and probity of the public finances and ensuring the correctness of state expenditure via independent audit and oversight have been, and in the centuries to come will continue to be, a vital part of Ireland's evolution and growth.

First Report and audited Appropriation Accounts by George McGrath, 1924. (*Comptroller and Auditor General collection*)



Beginnings: George McGrath

George McGrath was the first Comptroller and Auditor General of independent Ireland. He held the position from 12 January 1923 to 17 April 1944.

Born at 11 Spitalfields, Dublin, in 1875, McGrath was educated at the Christian Brothers School on nearby Francis Street, where he later taught Irish. By 1911, he had become an accountant and was working for the firm of Craig, Gardner and Co. on Dame Street in Dublin. He took pride in being the first Catholic accountant employed at Craig, Gardner and Co. His brother, Joseph (Joe), who also worked at the firm, was later Minister for Industry and Commerce in the 1920s. Joe was a well-known figure in the racehorse industry and a founder of the Irish Hospital Sweepstakes.

Another colleague at Craig, Gardner and Co. was Michael

Collins, who in 1919 nominated George McGrath Accountant General of the first Dáil Éireann. In this capacity, McGrath was sent to Washington DC in November 1922 to learn about state finances, and was granted the then large sum of £500 for his travels.

On 12 January 1923, McGrath was appointed as the first Comptroller and Auditor General of the Irish Free State. This was despite some opposition in Dáil Éireann from Labour Party leader Thomas Johnson on account of McGrath's kinship to a government minister.

George McGrath's task after 1923 was to establish a solid auditing foundation for the Irish Free State, and ensure that the new state would be financially sustainable on its relatively low budget. He was largely successful in this endeavour.

McGrath took his role very seriously, being conscientious to the point of requesting silence in his own house in the week preceding his attendance at a meeting of the Committee of Public Accounts.

Among the staff of the Office who supported McGrath in the early years was a veteran of the independence struggle, and one of the first women to join the Office, Alice Lyons. Lyons had been Michael Collins's personal typist in the Department of Finance and also served on the Irish delegation in London during the Treaty negotiations of 1921. Her extensive experience of holding trusted positions for the most senior politicians undoubtedly made her an asset. Kathleen Galvin was another employee whose experience and institutional knowledge were invaluable to her colleagues as she served under four Comptrollers and Auditors General. She entered the Office as Temporary Clerk grade III in April 1923 and served until she retired in April 1955 as an Audit Clerk. Likewise, John Maher, who

CENSUS OF IRELAND, 1911.

Two Examples of the mode of filling up this Table are given on the other side.

FORM A.

No. on Form B. *3*

RETURN of the MEMBERS of this FAMILY and their VISITORS, BOARDERS, SERVANTS, &c., who slept or abode in this House on the night of SUNDAY, the 2nd of APRIL, 1911.

No.	NAME AND SURNAME.		RELATION to Head of Family.	RELIGIOUS PROFESSION.	EDUCATION.	AGE (last Birthday) and SEX.	RANK, PROFESSION, OR OCCUPATION.	PARTICULARS AS TO MARRIAGE.				WHERE BORN.	IRISH LANGUAGE.	If Dead and Dead; Date only; Birth; Maiden or Maiden; or Maiden.
	Christian Name.	Surname.						Whether Married, Widowed, Single, or Single.	Completed years the present Marriage has lasted.	Children born alive.	Children still living.			
1	George	McGrath	Head of Family	Roman Catholic	Read & Write	56	Accountant	Married	24	4	6	Wooler City	Irish & English	
2	Edwige	McGrath	Wife	Roman Catholic	Read & Write	58		Married	24	4	6	Wooler City	Irish & English	
3	George	McGrath	Son	Roman Catholic	Read & Write	33	Accountant	Single				Wooler City	Irish & English	
4	Patrick	McGrath	Son	Roman Catholic	Read & Write	28	Salmon & Bones	Single				Wooler City	Irish & English	
5	Mary	McGrath	Daughter	Roman Catholic	Read & Write	22	Widow	Single				Wooler City	Irish & English	
6	Edwige	McGrath	Daughter	Roman Catholic	Read & Write	25	Widow	Single				Wooler City	Irish & English	
7	Joseph	McGrath	Son	Roman Catholic	Read & Write	22	Commercial Clerk	Single				Wooler City	Irish & English	
8														
9														
10														
11														
12														
13														
14														
15														

I hereby certify, as required by the Act 10 Edw. VII., and 1 Geo. V., cap. 11, that the foregoing Return is correct, according to the best of my knowledge and belief.

George McGrath
Signature of Head of Family.

I believe the foregoing to be a true Return.

Occupants of 13 Rutledge Terrace, Dublin, in 1911, showing George McGrath as 'accountant'.
(National Archives)

McGrath's passport photograph taken for his 1922 trip to the United States.
(Michael Clarke private collection)



Letter regarding the £500 granted to McGrath for his 1922 United States trip.
(National Archives, TSCH/3/S1863)

Dail Éireann.
Department of Finance
DUBLIN.
November 2nd, 1922.

TO: THE PRESIDENT.

URGENT IN CONNECTION WITH THE ACCOUNTANT GENERAL'S FIRST 20 D-24.

I have drawn a sum of £500. on account for the sum of £500. The greater part of this sum will be held by me as an interest whilst I am in America, but I think the journey will be done for a much less figure.

On account of all the American funds being blocked up, it is wise to have a sum on hand there at my disposal in case of necessity.

This application is made, of course, subject to your approval.

Mine, 10 mess,
Seamus Maguire

T. 7.

DÁIL ÉIREANN.

Tuairisc Choiste ar Cheapa Árd-Sgrúdáora.

(Report of Committee on Appointment of Comptroller and Auditor-General.)

Tuairisc Choiste do cheap Dáil Éireann ar an 11th Eanáir, 1923, chun machtnamh do dhéanamh agus duine do thogha a molfai don Dáil do phost an Árd-Sgrúdáora agus do nithe eile a bhaineann leis.

Léitheach :—Peadar Ó hAodha (Cathaoirleach), Liam Ó Briain, Donchadh Ó Guaire, Séamus Ó Dóláin, Liam Mag Aonghusa, Domhnall Mac Cárthaigh, S. B. O. Faioilleacháin (Rúnaí).

Do bhí cheithre ainmneacha os cóir an Choiste, ach ar a dheimhniú dhóibh gur oibrigh Seoirse Mag Craith go hábailta agus go héifeachtúil i bpost dá shaghas don Dara Dáil, molaid é do cheapa mar Árd-Sgrúdáir fén Acht den Oireachtas do ritheadh ar an 5th lá d'Eanáir, 1923.

Report of Committee appointed by Dáil Éireann on January 11th, 1923, to consider and select a person to be recommended to the Dáil for the position of Comptroller and Auditor-General and for other matters connected therewith.

Present :—Deputies Hughes (Chairman), W. O'Brien, D. J. Gorey, J. N. Dolan, W. Magennis, D. McCarthy, J. B. Whelehan (Secretary).

The Committee had before it four names, but being assured that Mr. George McGrath has acted with ability and efficiency in a similar capacity for the Second Dáil recommends his appointment as Comptroller and Auditor-General under the Act of the Oireachtas passed on the 5th day of January, 1923.

(Sighnithe),

PETER HUGHES (Cathaoirleach).

WM. O'BRIEN.

SÉAMUS N. O'DÓLÁIN.

DENTS J. GOREY.

WILLIAM MAGENNIS.

DOMHNALL MAC CÁRTHAIGH.

S. B. O'FAOILLEACHÁIN (Rúnaí).

11th January, 1923.

16837. 3. 350. 1/23.—A. T. & Co., Ltd.

Report of the Committee to appoint a Comptroller and Auditor General, 11 January 1923. It was the only time a committee of Dáil Éireann was formed to appoint a Comptroller and Auditor General. This highlights the speed of passage of the Act and the simultaneous selection of George McGrath. (National Archives, TSCH/3/S9213)

UIMHIR *6.1100*

UACHTARÁN NA HEIREANN

SGEUL *George McGrath*

FO-SGEUL *Comptroller & Auditor General*


1. Before his appointment as Comptroller & Auditor General ^{on 12 Jan.} in 1923, Mr George McGrath had been Accountant General of Dáil Éireann from 1919 to 1922.
2. He was a close associate of the late Gen. Michael Collins, under whom he worked when the latter was Minister of Finance of Dáil Éireann.
3. He lives at Roschill, Carysfort Ave. Blackrock.
4. He is married, and has two children, a son and a daughter.

12.12.38

Memorandum for the President of Ireland regarding George McGrath ahead of their first meeting, in 1938. (National Archives, PRES/1/P1100)

(Any reply to this communication should be addressed to :-)

ARD REACHTAIRE CUNNTAS AGUS CISTE
SAID MHAIRIETHIANN UACHT.
BAILE ÁTHA CLIATH.


ÉIRE

Oifig an Árd Reachtair Cunnas agus Ciste.
 (Office of Comptroller and Auditor-General)

Baile Átha Cliath
 14th April, 1944.

D'Uachtarán na hÉireann.

A Dhuine Uasail,

I desire to inform you that for reasons of health I am anxious to retire from the position of Comptroller and Auditor General with effect as from 17th instant inclusive. I was appointed Comptroller and Auditor General on 12th January, 1923, and, subject to your acceptance of my notice to retire, I propose to approach The Minister for Finance with a view to the necessary arrangements being made for the payment to me from the Central Fund of the pension stipulated in section 2 (2) of the Comptroller and Auditor General Act, 1923 (Number 1 of 1923).

Is mise le mór-urraim,

Do Sheirbhíseach Umhal,
Seoirse MacGrath.

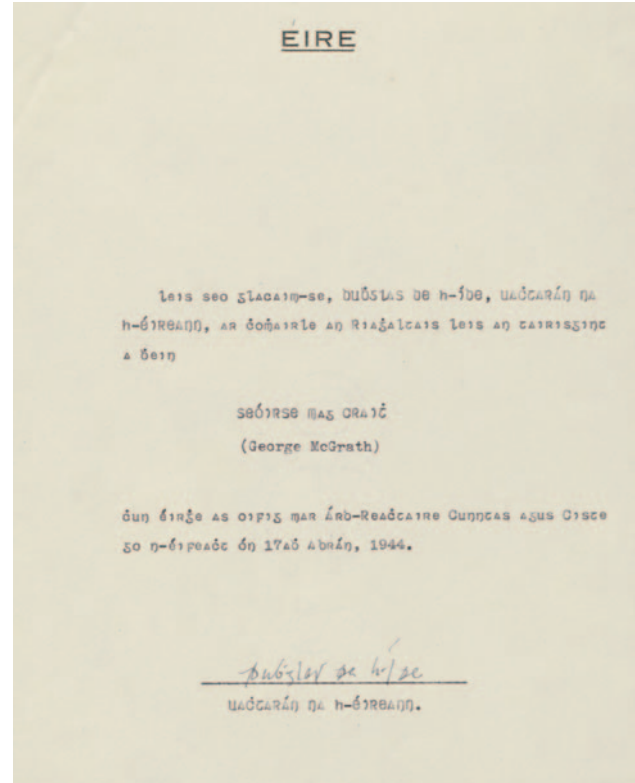
McGrath's letter of retirement to President Douglas Hyde, in April 1944, which set the precedent for succeeding retirements. The appointment procedure became stable: the Government makes a recommendation to the Dáil, and the President approves the choice. The office is independent, and the Comptroller and Auditor General is akin to a member of the judiciary. (National Archives, TSCH/3/S9213)



Alice Lyons in London 1921. Lyons was one of the first women to join the Office of the Comptroller and Auditor General.
(EA Lawlor private collection/Military Archives)

joined McGrath as Secretary and Director of Audit on 18 January 1923, acquired a wide knowledge of financial practice and principles, attended the Committee of Public Accounts when McGrath was indisposed, and succeeded him in 1944.

When McGrath retired, for health reasons, in 1944, TDs from across the political spectrum expressed their appreciation of his formative role in auditing the State's finances. Echoing the feeling of many, Fionán Lynch of Fine Gael paid tribute to McGrath:



President Douglas Hyde accepts McGrath's retirement on 15 April 1944.
(National Archives, PRES/1/P1100)

“

He took over the supervision of the expenditure of the various Departments of State at the time when the State was formed, at a time when we were all a great deal younger and perhaps very raw in matters of public finance.

”

Staffing the Office

The evolution of the Office of the Comptroller and Auditor General since 1923 reflects the growth of, and the ever more complex demands of auditing, the expenditure of the Irish State.

The Comptroller and Auditor General is not part of the civil service, but an independent constitutional officer. The Office, however, is staffed by civil servants.

Between 1923 and 1953, the Office of the Comptroller and Auditor General comprised two branches. The National Insurance Audit Department existed until 1953. It was the smaller branch, which had, on average, fewer than ten employees. The main branch, the Exchequer and Audit Department, counted 26 employees in July 1923. By the mid-1930s, the staff of the Exchequer and Audit Department had settled at 45. Besides the Comptroller and Auditor

General and Secretary and Director of Audit, the staff was made up of Senior Auditors, Assistant Auditors, Audit Clerks, Clerical Officers, Typists, and a Messenger.

Auditors were allocated to certain accounts across Dáil Éireann Votes, such as that for Posts and Telegraphs, and were based at the premises of their audit, reporting to headquarters regularly. They were usually assigned a vote audit for short periods, around three years, before relocating to a new audit.

In 2015, all audit staff were relocated to one premises. Since then, a new model has been developed, with short site visits. Staff are still allocated specific portfolios, covering the range of Irish state expenditure, from central government to semi-state bodies, and covering themes such as financial practice and performance.

The Office of the Comptroller and Auditor General developed to audit growing ministerial budgets. The expansion of state-sponsored bodies and services throughout the twentieth century also increased its workload. Both brought the need for extra staff. Despite an increase in personnel — in 1965, the Office comprised 53 staff — by the mid-1960s, both the Comptroller and Auditor General and the Public Accounts Committee were becoming concerned that additional and growing workloads could not be completed due to staff shortages. Comptroller and Auditor General Seán MacGearailt accordingly recommended the creation of the post of a Director of Audit, dedicated specifically to state-sponsored bodies. In 1976, out of 75 employees, 47 audited votes and 19 audited state-sponsored bodies; the remaining nine were directorate staff, typists, a messenger and a cleaner.

By 1980, the Office of the Comptroller and Auditor General had an approved establishment of 101.



(L to R) Ellie Lyons, Kathleen McKenna, and Alice Lyons, London, 1921. Alice Lyons had been Michael Collins's personal typist and served on the Irish delegation during the Treaty negotiations before joining the Office. (Courtesy Mercier Press archives)

Initially when joining the service, all civil servants had to sign a declaration of fidelity to the Irish Free State, a testimony to Ireland's difficult birth after the Civil War. Miss Mary Cox, born 1896, started working in the Office on 15 February 1923 as Temporary Clerk grade III. By November, she had been successful in the Writing Assistant Competition. She resigned in July 1926 ahead of her marriage in August. (*Office of the Comptroller and Auditor General collection*)

DECLARATION OF FIDELITY

I, Mary Cox do hereby solemnly and sincerely declare
that I will at all times bear full and true allegiance to the Irish
Free State and its Constitution as by law established.

Signature Mary Cox
Date 19.6.23

Signed in my presence

Signature of Witness Maurice Coffey
Description and Clerk

List of Temporary Staff
Serving in Exchequer and Audit Department
on ~~16th~~ July 1924.

Name.	Grade on Appointment.	Present Grade.	Salary per week.	
			On Appointment	Present.
Keavy, Sean			25 less 3 out 41	25 less 3 out 41
Barton F.C.M	3	3	60/- less 3 out 41	65/- less 3 out 41
Byrne, P.R.	3	2	do.	69/- do.
Glinch, J.P.	3	3	do.	65/- do.
Devin, J.F.	3	3	do.	60/- do.
Dunne, H.J.	3	3	do.	65/- do.
Larkin, M.	3	3	do.	62/6 do.
Morgan, J.P.	3	2	do.	69/- do.
Donnelly, Miss H.E.	3	3	45/- less 3 out 41	45/- do.
Dunn, Miss A.	2 S.T. over 21 yrs.	2 S.T. over 21 yrs.	49/- do.	49/- do.
Lyons, Miss A.	3 Typist	2 Typist	36/- do.	42/- do.
Peacock, Mrs M.	3	3	45/- do.	47/- do.
Ryan, Miss C.	3	3	45/- do.	47/- do.

A list of temporary staff in the Office after 18 months in existence. Civil service rules imposed a marriage bar on women until 1973 — women had to resign upon marriage. Widows were allowed to re-join. On this list, women are paid, on average, 25 per cent less than men at the same grade — unmarried men, and women (whether unmarried or widowed), were paid less than married men across the civil service. (National Archives, CAG/2001/73/1)

Letter from Maurice Cosgrave notifying audit in Mountjoy Prison in 1926. Cosgrave joined the Office as Senior Auditor in February 1923 and retired in August 1932, aged 65. John Haughey was Assistant Auditor in 1926 and was promoted to Auditor in 1934. W.J. Kiely started as Assistant Auditor in June 1924, was promoted Senior Auditor in January 1932, and became Comptroller and Auditor General in 1953. (National Archives, JUS/90/16/102)

*Instructions as an letter are to may be
changed if necessary —
reply to this communication should
be made by —*
Ard-Sgrádh,
Sráid Mhuiríthioms Uacht.,
Baile Átha Cliath.
*If a number are —
send the following number quoted —*

OIFIG AN ÁRD-SCRÚDÓRA
(Office of Comptroller and Auditor-General)
BAILE ÁTHA CLIATH.
30th November, 1926.

A Chars,

I am instructed by the Comptroller and Auditor General to request that you may be good enough to issue two permits for Messrs. J. Haughey and W.J. Kiely enabling them to visit Mountjoy Prison on Friday and Saturday, 3rd and 4th December, for the purpose of auditing the Manufacturing and Store Accounts. I am also to request that all relevant documents - Board of Survey Reports, etc. - may be made available for their inspection.

Mise, le meas,
M. Cosgrave

The Accounting Officer,
General Prisons Board.

*Officer I send necessary authorisation
I am Sir M*

m

Interpretation of "former scale" in par. 3
of DF Circ. 14/51

In accordance with Secretary's instructions
I asked auditors to furnish statement in
writing of interpretation placed on this
expression in the Dept. for which they are
responsible.

- Mr. Walsh (Int Health)
- McGearellt (Educ.)
- Morgan (Justice)
- Fowler (Defence)
- Bransel (Agriculture)
- Young (with Brophy) P.T. & Rail
- Hemmings (with Keeler) I.C.
- Suttle L.C. & P.W.
- Cosgrave (with O'Donoghue)
- Reddin (with Keeler)

29/2/53

Memorandum listing Auditors and their assignments in February 1953. Among them figure Seán MacGearellt and Frank Suttle who both later became Comptrollers and Auditors General. (National Archives, CAG/2001/73/27)



Four Secretaries and Directors of Audit: (L to R) John Buckley, Andrew Harkness, Colette Drinan and Gerry Smyth, 13 January 2023. (Office of the Comptroller and Auditor General collection)

During the recession of the early 1980s, an embargo on recruitment in the civil service left the Office severely understaffed and below establishment levels. As a result, auditing of state expenditure was seriously delayed. Such was the impact that Comptroller and Auditor General Lauri McDonnell alerted the Public Accounts Committee that the recruitment embargo prevented him from fulfilling his statutory and constitutional duties. Consequently, in 1984, recruitment was permitted to bring the staff numbers to 91.

After the 2008 financial crisis, a general moratorium on recruitment and promotions froze the number of staff in the Office at 145. However, Comptroller and Auditor General John Buckley requested more support in recognition of the scale of additional work following the establishment of the National Asset

Management Agency (NAMA). This was agreed to on an exceptional basis and, by early 2010, the Office was back to its full previously authorised establishment level of 156.

Historically, Office of the Comptroller and Auditor General personnel were mostly recruited from external competition in the civil service. Since the 1990s, a shift towards professionalisation has occurred, and open competition at all grades has guaranteed a standardisation of the skills and levels of ability. New recruits tend to be from accountancy backgrounds, though this is not always required. For the most recent appointment, the post of

Comptroller and Auditor General was also advertised in an open competition.

A century after its foundation, 50 per cent of the employees of the Office of the Comptroller and Auditor General are women and there is no gender pay gap. While to date there has never been a female Comptroller and Auditor General, the second highest post — Secretary and Director of Audit — is currently occupied by Colette Drinan.

Today, the Office audits almost 300 bodies and funds annually, with a team of just under 200 employees.



OCAG staff at the Office Annual Conference 2022. (*Office of the Comptroller and Auditor General collection*)

Locations and Branding Over 100 Years

Today's Office of the Comptroller and Auditor General is built on the foundations set in 1923, but it has had different names over the first one hundred years of the Irish State.

Once the 1922 Constitution Committee had decided that provision for the auditing of state finances would be incorporated in the Constitution of the Irish Free State, it sought to find an Irish title for the Comptroller and Auditor General. Drafts of the Constitution proposed the term 'Mór-Mhaor' (Great Steward) and that of 'Cuntasóir an Stáit' (State Accountant). In the end, the title 'Árd-Scrúdóir' (literally High Examiner) was adopted.

The Office of the Comptroller and Auditor General was initially known as the Exchequer and Audit Department (Oifig an Árd-Scrúdóra), a name that was still used into the 1950s. However, as a result of the adoption of the new

Constitution in 1937, it formally changed its title to Oifig an Árd Reachtaire Cuntas agus Ciste, and this remains the Irish language title of the Office today.



Early iteration of office stamp, with the spelling 'Ard Sgrúdora'. (National Archives, CAG/2001/73/1(4))



Early iteration of office stamp, with the spelling 'Ard Scrúdora' and stamp of John Maher. (National Archives, CAG/2001/73/1(4))

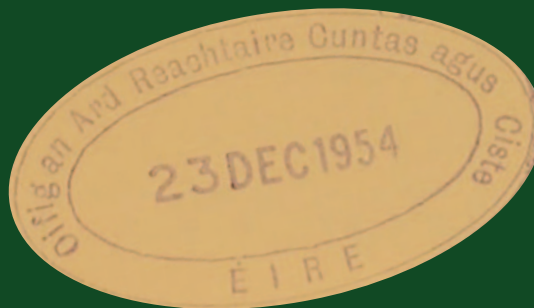
OIFIG AN ÁRD REACHTAIRE
CUNNTAS AGUS CISTE
(Office of Comptroller and Auditor-General)
BAILE ÁTHA CLIATH.

Yn Ref 422/6 *23 July 1948*

A dhuine uasail,
I am directed by the Comptroller
and Auditor-General to acknowledge
the receipt of the following account
and vouchers for the month of
quarter ended
December, 1947
Vote *Internal Affairs*

Mise le meas,
W.E. W.E. WANN

(5765) C7307. W13227. D561. 500, 10-45. F.P.—G21.



Office stamp reflecting the change of name after the Irish Free State became Éire. (National Archives, CAG/2001/73/30)

Half-minute sheet from William Wann to the accounting officer of the Department of External Affairs, acknowledging receipt of the appropriation accounts, 23 July 1948. This headed stationery refers to the 'Exchequer and Audit Department'. (National Archives, DFA/523/5)

ÉIRE.

THE ACCOUNTING OFFICER,
Department of *External Affairs,*

W. Stephens Green,

Dublin.

Oifig an Ard Reachtair Cuntas agus Ciste
Exchequer and Audit Dept.



William Eugene Wann, Comptroller and Auditor General, 1949–1953. (Deirdre Wann private collection)



View of Lower Castle Yard, Dublin Castle, 1816 by R. Havell & Sons, after T.S. Roberts. The Treasury Block, on the right, was built between 1713 and 1715. The Chapel Royal, in the centre, was built between 1807 and 1814. (Courtesy Office of Public Works)

Not only did the Office of the Comptroller and Auditor General go by different names, it operated from different premises across Dublin — changes which ultimately reflect how central Dublin has itself changed over the last century.

From 1923, the Exchequer and Audit Department was in the College of Science, Government Buildings, on Merrion Street. In 1951, it moved across the road to 32 Upper Merrion Street into a five-storey Georgian house. The smaller branch of the Office, the National Insurance Audit Department, which existed between 1923 and 1953, was housed at 19 Earlsfort Terrace until at least 1930, then at 6 Harcourt Street, and finally in the College of Science by 1950.

The Office of the Comptroller and Auditor General remained on 32 Upper Merrion Street until 1967, when it moved to premises at 72–76 St Stephen's Green, where it remained until the early 1990s.

The Office then returned to the pre-independence location of its predecessor, in the Treasury Building in the Lower Courtyard of Dublin Castle. The Treasury Block, built between 1712 and 1714, was refurbished in 1989 to accommodate the return of the Comptroller and Auditor General and his team. An Auditor General of Ireland is recorded as having been located at Dublin Castle as far back as 1610.

In 2015, the Office moved to its current premises in 3A Mayor Street Upper in the Dublin Docklands on the River Liffey.



Oifig an Ard-Reachtair Cuntas agus Ciste
Office of the Comptroller and Auditor General

Current logo of the Office.

Case Study: Auditing the Civil War Army and Stabilising the State

One of the central duties of the Comptroller and Auditor General is to highlight discrepancies and problem areas in public expenditure.

In the early years of the Irish Free State, Army expenditure and accounting were by far the least satisfactory area of the state finances. The National Army, established in early 1922, rapidly expanded from the outbreak of the Civil War in June of that year. The first report of the Comptroller and Auditor General on the appropriation accounts, published in March 1924, covered the financial year 1 April 1922 to 31 March 1923. It reported that no Army accounts were available for the first four months of that financial year (until August 1922) and that about 14 per cent of military expenditure during this period could not be vouched. Comptroller and Auditor General George McGrath stated:

“

In the absence of stores and supplies accounts it was usually impossible for me to ascertain whether such stores and supplies were ordered in excessive quantities, or whether they had been put to proper use and properly accounted for.

”

Due to the war conditions, the Army Vote for 1922–23 had a high gross estimate. At £7,517,000, it represented 19.22 per cent of the total gross estimate for all public services, and was only exceeded by expenditure on property losses compensation, which was in excess of £10 million. Thomas Gorman, the accounting officer who presented the accounts for the Army Vote to McGrath, also indicated the difficulties he had been under:

“

Details were impossible: the Army was in process of formation, and its future development could not be foreshadowed with any accuracy. It will be noted, however, that under the most extreme difficulties, it has been possible to keep within the total grant for the period covered by these accounts.

”



The 'balances irrecoverable' which were written off on the Army Vote provide a glimpse into state expenditure during the Civil War. On several occasions, vouchers were unavailable because the officers concerned had been 'killed in action' or had joined Anti-Treaty forces. In one case, McGrath explained that cash was 'issued to an Officer prior to his turning Irregular, and not accounted for by him'. In some cases, large sums were involved, such as '£5,000 on 9th May, 1922, were issued to an Officer, who subsequently turned Irregular, and did not in any way account for the issues'.

Distributing rifles to National Army recruits at Passage West, Cork, 1922.
(*National Library of Ireland, HOGW 91*)

McGrath's second report on the appropriation accounts, for the financial year 1923–24, was published in March 1925. It addressed further irregularities and irrecoverable amounts in Army expenditure. In many cases 'no vouchers or other documents have been produced to support the payment, the admissibility of which I have, therefore, no means of verifying'. In another instance, McGrath recorded that 'no

cash book, as distinct from bank transactions, was kept and therefore it was not possible to balance the cash nor apparently was any attempt made to do so' and concluded in exasperation that 'The failure to keep this elementary record is inexplicable'.

McGrath's fourth report on the appropriation accounts, for 1925–26, indicates that while the Army was still presenting irregularities with excess expenditure of over £150,000, the excess had been covered through virements (the process of redirecting unspent moneys allocated within the same vote to different purposes).

The details of the post-Civil War Army Vote from the mid-1920s show considerable improvements in accounting, as the balances irrecoverable were now less than £1,000. Minister for Finance Ernest Blythe's minute on the report of the Public Accounts Committee, dated 22 November 1928, did not find the use of virements problematic.

However, reporting on the appropriation accounts for 1928–29, McGrath drew attention to the use of virements, which was becoming, in his opinion, rather too widespread. Throughout his review of the Army Vote, McGrath explained that personnel were attempting to give higher pensions, larger fuel and light allowances, foraging of privately owned horses etc. to officers. This was recurrent throughout McGrath's 1920s reports on the Army Vote and he 'considered it necessary to call attention to the extensive use of virements' in the 'gratuities' subhead. The Army appeared to be redirecting moneys from the Vote as it pleased, through virements. In doing so, Department of Finance regulations were not followed, procurement had been lax, and financial controls and checks were limited.

As McGrath drew the attention of the Public Accounts Committee to the overuse of virements within the Army, the

Public Accounts Committee, in turn, discussed it in the Dáil. In April 1930, William Davin TD (Labour) highlighted McGrath's concerns. Davin recalled the episode in 1944:

“

I served on the Public Accounts Committee 15, 16 and 17 years ago and I acted as chairman of that committee ... I remember the courageous and dignified way in which Mr. George McGrath saw fit to challenge the viewpoint of the Ministry on a very important matter of public policy... He persuaded the majority of the Public Accounts Committee to take his view. I mention that because I admired ... the strong man that he was, for having the courage to tackle the Ministry and to take a different viewpoint from that which the Minister for Finance at that period took of his responsibilities.

”

The management of expenditure under the Army Vote continued to improve. By 1932–33, the appropriation accounts indicate that experiments were introduced to curb Defence Forces expenditure: different qualities of coal and turf were tried, as well as new range cookers, for example. By then, the Army was a smaller structure and was, in no small part due to McGrath's efforts, fully answerable to the State.

Examining the Army Vote highlights some of the problems surrounding public accounting during the turbulent early years of the Irish Free State. Once the anomalies in



National Army troops boarding a ship bound for a secret destination, c. 1922. (*National Library of Ireland, HOG81*)

expenditure and accounting following the Civil War and disentanglement from the British administration were regularised and put in order, McGrath's reports and appropriation accounts in the 1930s started to reflect the normal activities of a functioning state. For instance, in 1932–33, none of the voted estimates was exceeded. The Irish Free State, and the Comptroller and Auditor General,

started to focus on native industries such as creameries, fisheries, the development of kelp and carrageen, agriculture and livestock, and handling the British import duties.

McGrath had succeeded: structures to ensure financial accountability were in place.

Outward Vision

The Office of the Comptroller and Auditor General continually strives to emulate international best practice in auditing state finances.

In 1922, the Constitution Committee examined the constitutions of several countries and consulted experts in financial administration when choosing a model for an audit office. While ultimately the Office of the Comptroller and Auditor General took the form of its British predecessor, alternatives were considered; in one instance, vice-chairman of the Constitution Committee Darrell Figgis mentioned the French example of a Court of Accounts to Michael Collins, as a possible model for Ireland.

The 1992 White Paper on the role of the Comptroller and Auditor General contained a comprehensive review section on international developments in national auditing. This

review made a significant contribution to the expansion and modernisation of the Office via the Comptroller and Auditor General (Amendment) Act of 1993. In particular, the national audit offices in the UK, Canada, Australia and New Zealand have provided guidance to their Irish counterpart. Audit offices in Scotland, Wales and Northern Ireland have also been a great support over the decades.

The worldwide necessity for economic reconstruction and financial accountability in the aftermath of the Second World War prompted wider international cooperation between auditing bodies. The International Organization of Supreme Audit Institutions (INTOSAI) was founded in 1953.

Ireland first sent representatives to the organisation's Congress in Vienna in 1962, and officially joined INTOSAI in 1968. A resolution of the General Assembly of the United Nations in 2011 recognises INTOSAI for strengthening supreme audit institutions, themselves the hallmark of a democratic state. The Office of the Comptroller and Auditor General has also been a member of INTOSAI's regional division for Europe, called EUROSAI, since its foundation in 1989.



The Office of the Comptroller and Auditor General has also hosted its international counterparts in Ireland on many occasions. In 1963, a member of the French Court of Accounts visited the Office to write about its functioning for a comparative study. Ireland's Office of the Comptroller and Auditor General was also a model for many former British colonies as they gained independence: Auditor General of Cyprus Rüstem Tatar, appointed on 16 August 1960, wrote to Comptroller and Auditor General Liam Ó Cadhla on 23 August for advice, and on several occasions in the 1970s and 1980s, the Office welcomed trainees from Zambia and Zimbabwe. In 1968, William J. Mulcahy, a Senior Auditor

AN COMHAILTAS UM REACHT
The Constitution Committee.

Tig Osta Shelbourne,
Baile Atha Cliath.

Shelbourne Hotel,
Dublin.
7adh Ia Mairt, 1922.

Michael O Coileáin, T.D.,
Baile na Cathrach,
BAILE ATHA CLIATH.

A Charr,

Since we were appointed by you on the 24th January and charged with the duty of framing a Constitution for Saorstát Éireann, we have met on twenty-seven occasions in full committee. You expressed the wish of Rialtas Seoladach na hÉireann that we should conclude our labours by the end of February. Unfortunately, owing to the sickness of several of the members this was not possible. And even now two of our members are on sick beds. We have, therefore, been considerably hindered in the course of our work.

During our sessions we have heard witnesses with regard to Election Practice and Financial Administration. In the latter matter the evidence tendered to us proved somewhat conflicting. Certain witnesses were strongly in favour of the English practice of an Auditor and Controller General. The French practice of a Court of Accounts was also argued with ability and cogency. It was finally agreed to continue the practice of the Auditor and Controller General, and to leave it open to future legislation to prescribe a Court of Accounts if desired without requiring a constitutional amendment.

With regard to the Constitution the aim of the Committee has been to keep it as simple and as flexible as possible, without the

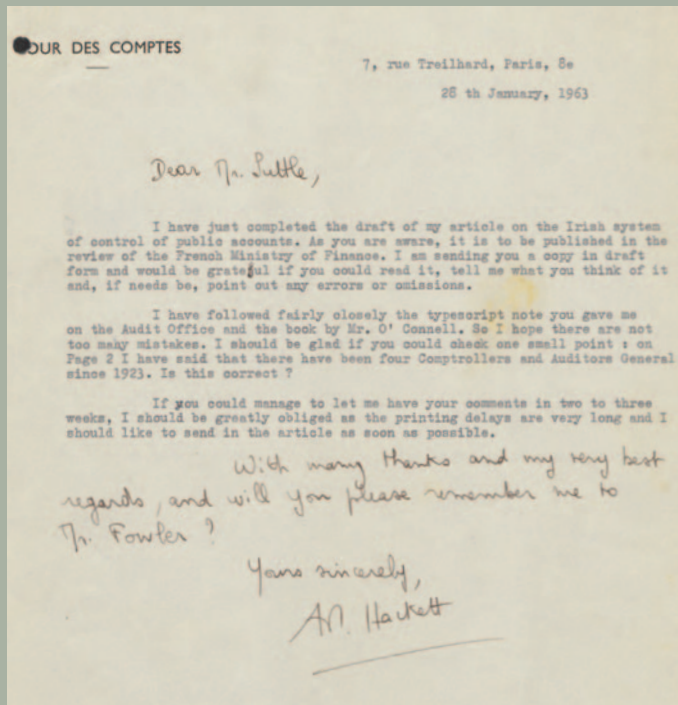
The 1922 Constitution Committee considered a system of financial audit based on the French Cour des Comptes. (National Archives, DE/9/10/5)



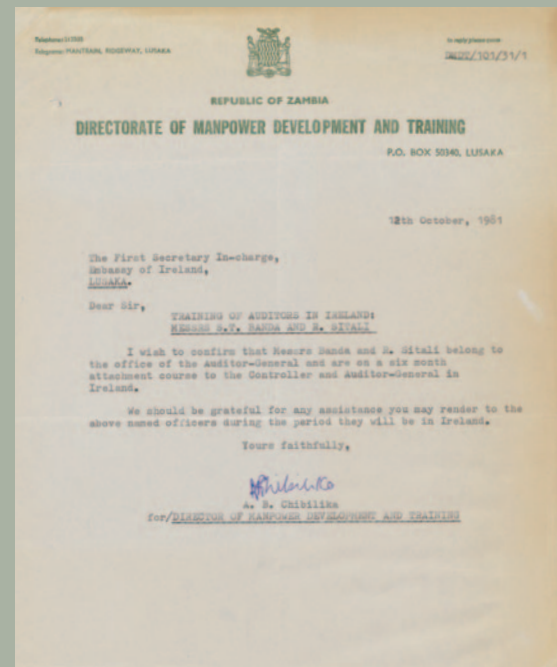
At INCOSAI in Vienna in 1962 (L to R) Mona MacGearailt, Seán MacGearailt, Comptroller and Auditor General Liam Ó Cadhla, and Private Secretary to the Comptroller and Auditor General, Ellen (Nellie) Barry. (Office of the Comptroller and Auditor General collection)



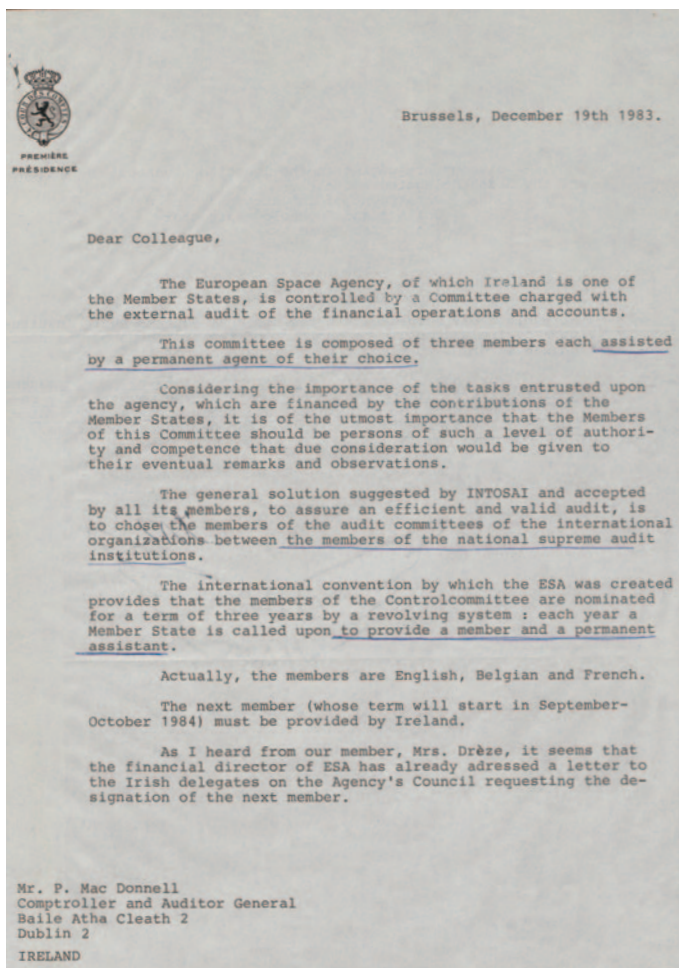
EUROSAI congress in Stockholm in 1993.
(L to R) Comptroller and Auditor General Lauri
McDonnell (1981–1994) with John Purcell.
In the background, the UK Comptroller and
Auditor General Sir John Bourn (1988–2008).
(John Purcell private collection)



Letter from Anne-Marie Hackett, conseillère référendaire at the Cour des Comptes,
to Frank Suttle, following her visit. Mr Fowler was the Deputy Director of Audit.
(National Archives, CAG/2001/73/105)



Typescript letter from A.B. Chibilika to the first secretary in
charge at the embassy of Ireland in Lusaka, Zambia, 12 October
1981. (National Archives, DFA/2018/28/2483)



Letter from H. Vrebos of the première présidence in Brussels to Lauri McDonnell regarding the European Space Agency, 19 December 1983. (Office of the Comptroller and Auditor General collection)

in the Office, accepted the post of Auditor-General of Zambia, and served in Lusaka until 1972.

More recently, as the European Union expanded, the Office has interacted in particular with Eastern European counterparts — for example, the National Audit Office of Slovenia, who wished to emulate the Irish public audit system in 2007, and later to learn from the Office's audit of NAMA. There have also been staff exchanges with the UK and Australia.

The Office began to participate in the audit of European bodies before Ireland joined the European Economic Community (EEC) in 1973. For example, Seán MacGearailt was on the audit board of the Organisation for European Economic Co-Operation (later OECD) from 1959 to 1963. Since 1965, the Office of the Comptroller and Auditor General has been involved with the Audit Board of Eurocontrol, which was established in 1964 to support European aviation. Likewise, the predecessor of the European Union's Court of Auditors was an Audit Board for the EEC, created in 1958, on which Comptroller and Auditor General Frank Suttle served. Since the European Court of Auditors was created in 1975, the heads of national audit institutions of EU member states meet annually as a 'contact committee'. The first such conference was held in Dublin in 1979. In 2022, Tony Murphy, formerly a member of staff of the Office of the Comptroller and Auditor General, was appointed to the presidency of the European Court of Auditors.

Lauri McDonnell, who became Comptroller and Auditor General in 1981, was particularly active in Europe from 1973, while serving as Ireland's Deputy Director of Audit. From 1974, he became the Irish



Performance Audit Subcommittee of INTOSAI, Dublin, March 2023. Attendees were pictured in front of the Treasury Block of Dublin Castle, a former location of the Office. (*Office of the Comptroller and Auditor General collection*)

member of the special committee of inquiry set up by the Commission of the European Communities to examine the question of fraudulent practices in relation to the expenditure of Community funds. And from 1977, having become Secretary and Director of Audit the previous year, he was the Irish member of the Audit Committee of the European Investment Bank. In 1984, he became a member of the audit commission of the European Space Agency.

On the island of Ireland, the Office of the Comptroller and Auditor General cooperates closely with the Northern Ireland Audit Office (NIAO). They currently audit jointly seven North/South bodies, including Foras na Gaeilge and

Waterways Ireland. This cooperation predates the Belfast/ Good Friday agreement of 1998. A meeting in Limavady in 1995 was an important development in establishing cross-border ties with the NIAO. The Office also participates as an observer at meetings of the UK's Public Audit Forum, which has also facilitated contacts with the Northern Ireland Auditor General.

In 2022, Comptroller and Auditor General Seamus McCarthy assumed the chairmanship of INTOSAI's Performance Audit Subcommittee (PAS). In March 2023, the fourteenth annual meeting of the PAS was held in Dublin, to mark the Office's centenary year.

Ensuring Independence and Resisting Interference

The Comptroller and Auditor General's independence of action is a guarantor of democracy and of the functioning of the State.

The independence of supreme audit institutions is so crucial that, in 1977, INTOSAI issued its 'Lima Declaration', recommending that states inscribe this independence in their constitutions.

Since 1923, the Comptroller and Auditor General has generally been given open access to state documents for audit purposes, as required. However, on two notable occasions, he has been denied access to files.

In 1925, the military service pensions board of assessors deemed applications to be of a secret nature. The Committee of Public Accounts agreed that the Department

of Defence was justified in withholding them. The Comptroller and Auditor General had to approve the expenditure without undertaking an open audit. This was a one-off event, in the context of the recent Civil War, and did not serve as a precedent.

The second incident involved powerplay between government departments and the Office of the Comptroller and Auditor General. It started in July 1967 and was eventually resolved in December 1968. It resulted in voluminous correspondence, meetings of the Public Accounts Committee, the involvement of the Attorney General and extensive press coverage. Beyond the question of access, what was at stake was the legitimacy and legality of auditing administrative efficiency in Ireland — and what ultimately became known as ensuring 'value for money', a function now central to the role of the Office of the Comptroller and Auditor General.

What happened in summer 1967 was that the Secretary and Accounting Officer of the Department of Justice, Peter Berry, refused to provide Comptroller and Auditor General Frank Suttle with three files regarding Garda travelling expenses, medicines, and payment of witnesses' expenses.



Eugene Frank Suttle,
Comptroller and Auditor General,
1964–1973.



OIFIG AN AIRE DLÍ AGUS CIRT
(Office of the Minister for Justice)
BAILE ÁTHA CLIATH
(Dublin)

22 November, 1967.

Dear Charlie,

With reference to my letter of 13th October on the subject of the authority of the Comptroller and Auditor General to get access to all Departmental files, in which I urged

"that any encroachment by the Comptroller and Auditor General - and in turn the Public Accounts Committee - into the field of policy should be strongly resisted"

I suggested that the matter was of fundamental importance to each Minister and to Government as a collective body.

May I now draw your attention to page one of the Report of the Comptroller and Auditor General (published in today's newspaper) a photostat copy of which is attached, and in particular to the opening words

"As may be observed from my previous reports, I have, with the encouragement and support of the Committee of Public Accounts, extended the scope of my audit from an examination of regularity into the field of administrative efficiency".

This quote clearly shows that the Comptroller and Auditor General himself recognises that he is attempting to extend the scope of his audit and to claim the right to see any papers containing administrative directions or arguments of a policy character.

In actual fact, what gave rise to all this was the following: On 25th April an auditor was informed in writing by my Department that a requested file did not deal with items of expenditure; in reply, he phoned "to assert the right of the Comptroller and Auditor General to obtain any file whatsoever" and he was then told that as the file in question dealt solely with policy matters it would not be released.

This is a clear-cut issue. It is not, as the Department of Finance have sought to convey in their official correspondence, a continuation of a long-standing and generally accepted routine. As the Comptroller and Auditor General's published report itself now shows he himself recognises that he is attempting to extend his enquiries into policy matters.

I should be glad to hear from you. I feel that the matter is of very great importance to every Minister and to Government as a collective body and unless you see objection I would propose to formally seek the views of Government on the matter.

Yours sincerely,

Brian Lenihan

Charles J. Haughey, Esq., T.D.,
Minister for Finance.



ROINN DLÍ AGUS CIRT
(Department of Justice)
BAILE ÁTHA CLIATH
(Dublin)

18 Meitheamh, 1968.

Rúnaí,
Roinn Airgeadais.

ACCOUNTANT
19/6
Access to documents by and extension of powers
of Comptroller and Auditor General

I am directed by the Minister for Justice to refer to Mr. Murray's minute of 20th May and to state that it is understood that, as a result of counter points raised by other Departments, the second draft memorandum prepared by the Department of Finance has again been revised.

The Minister would be glad to have a copy of the revised memorandum in case he finds it necessary to prepare a separate memorandum for Government, as was his original intention.

The Minister wishes to make it again clear at this stage that he agrees in all respects with his predecessor's view

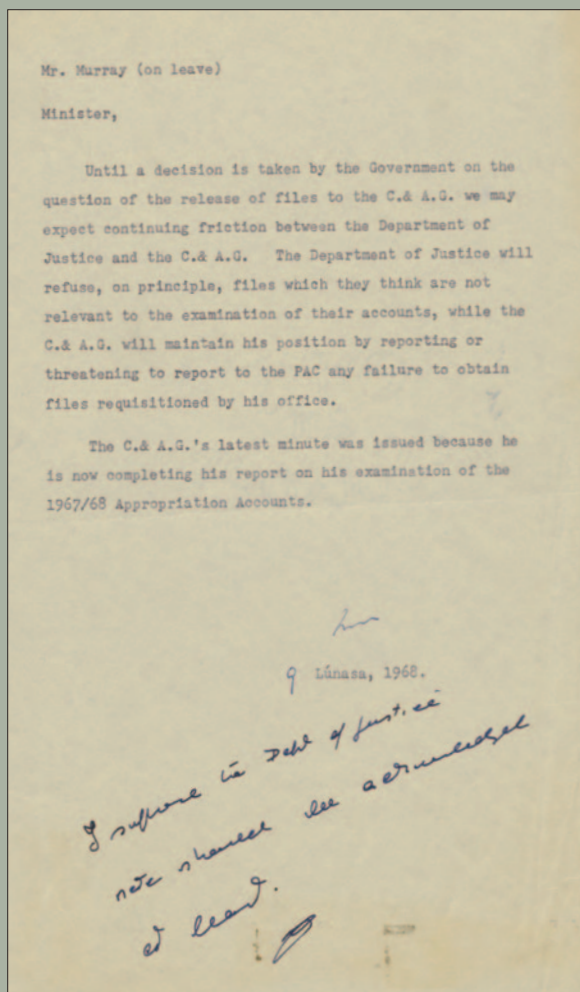
- (1) that the Comptroller and Auditor General does not have and should not have any authority to enquire into administrative efficiency, and
- (2) that the Comptroller and Auditor General has no authority and should not be given authority of access to Departmental files dealing with policy and administration.

An early reply would be appreciated.

Secretary

Typescript letter from Peter Berry to the Secretary of the Department of Finance regarding the C&AG's right to access documents and the expansion of the remit of his role, 18 June 1968.
(National Archives, FIN/2017/062/607)

Informal letter from Minister for Justice Brian Lenihan to Minister for Finance Charles Haughey, 22 November 1967. (National Archives, FIN/2017/062/596)



Typescript note to Assistant Secretary at the Department of Finance Seán F. Murray and to Minister for Finance Charles Haughey, with manuscript annotation in Haughey's hand, 9 August 1968. (National Archives, FIN/2017/062/607)

Peter Berry, who was a powerful official with a lengthy career in the Department of Justice behind him, contended that these documents concerned policy and were therefore outside of the Comptroller and Auditor General's remit. His attempt to curtail the Comptroller and Auditor General's access stemmed from his conservative view of the remit (i.e. its being limited to releasing money and auditing of accounts) and his sense of the paramount power of his position as Secretary of the Department of Justice. These views clashed with Frank Suttle's own view of his prerogative, based on contemporary international practice.

Comptroller and Auditor General Suttle's report on the Appropriation Accounts for 1966–67 stated that he had expanded his audit to cover efficiency and that 'if departments were allowed to withhold or delay information, on the grounds of policy or interest, the whole purpose of state audit would be defeated'.

Consequently, in December 1967, the Public Accounts Committee issued an interim report, highlighting that the Comptroller and Auditor General, to carry out his duties, ought to have access to the documents he deemed necessary, and that the existing legislation was inadequate to support him. The interim report contains minutes of evidence, including examination of Frank Suttle, Peter Berry and Secretary of the Department of Finance T.K. Whitaker, de facto head of the Irish civil service.

In March 1968, in reply to a draft Department of Finance memorandum, Frank Suttle wrote to T.K. Whitaker about the audit of administrative efficiency and current international audit practices. Subsequently, the Department of Finance issued a memorandum to government, reiterating that it was 'in the public interest that the C&AG be given access to any paper or papers he requests', but stating that the legislation was adequate.

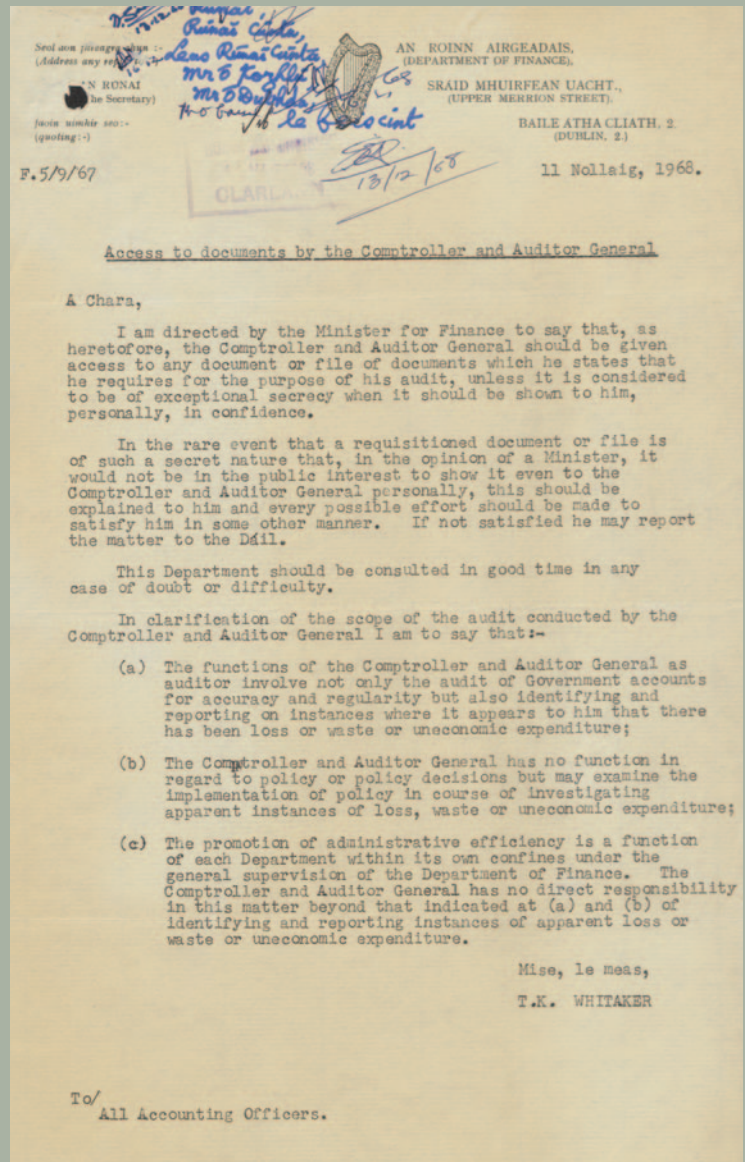


Thomas Kenneth (Ken) Whitaker, on his appointment as Secretary of the Department of Finance, 29 May 1956. (Copyright SKP & Associates Ltd trading as Lensmen & Associates, Lensmen Photographic Agency and Lensmen Photographic Archive, Irish Photo Archive)

The Department of Justice issued a counter memorandum in April 1968, highlighting the ‘fundamental misconceptions, misstatements and omissions’ in the Department of Finance’s memorandum. It argued that the 1937 ‘Constitution would seem to prohibit any enlargement of the existing statutory provisions’.

In May, Assistant Secretary at the Department of Finance Seán F. Murray corresponded with the secretaries of all other departments and the Office of the Comptroller and Auditor General on the matter. Some replies indicated an uneasiness towards unrestricted access being granted to the Comptroller and Auditor General. By June 1968, nothing had been solved, and Minister for Justice Michael Moran wrote to Minister for Finance Charles Haughey with renewed complaints. Moran was aggrieved that his department had not been consulted by Murray and he questioned the correctness of leaving the Comptroller and Auditor General to decide what documents he deemed necessary to peruse for his audit.

Finally, on 11 December 1968, T.K. Whitaker, backed by government, issued a circular to all accounting officers, reiterating that the Comptroller and Auditor General was not involved in policy and concluding that he ‘should be given access to any document or file ... which he states that he requires for the purpose of his audit, unless it is considered to be of exceptional secrecy when it should be shown to him, personally, in confidence’. This has been the practice since.



Circular by T.K. Whitaker. (National Archives, TSCH/3/S18215)

The Comptroller and Auditor General and the Public Accounts Committee

Following the first report of the Comptroller and Auditor General in 1924, Dáil Éireann established the first Public Accounts Committee to examine his audited appropriation accounts and report.

The Public Accounts Committee has evolved over time, but its *raison d'être* has remained unchanged: to examine all accounts audited by, and all the reports made by, the Comptroller and Auditor General, and then, if required, to question accounting officers, or accountable persons, subsequently making recommendations to the full Dáil.

Under the Dublin Castle administration pre-1922, Irish public expenditure was reviewed by the Committee on Public Accounts in Westminster. The Public Accounts Committee (PAC) was therefore not an innovation for the Irish Free State after independence in 1922.

Under its first standing orders, Dáil Éireann appointed a Public Accounts Committee annually. The Dáil originally nominated 12 TDs, on a cross-party basis, who together functioned as the PAC. The committee then elected its chairperson, invariably an opposition TD within the 12 appointees. Incoming TDs serving on the PAC needed to familiarise themselves with the role of the Comptroller and Auditor General, and with their own duties. This task of briefing the members was often undertaken by George McGrath himself.

For many years, the annual report of the PAC was based on that of the Comptroller and Auditor General. In 1944, Independent TD James Dillon, who was chairman of the PAC, clearly expressed this interdependency in the course of the debate to appoint McGrath's successor:

“

[T]he former Comptroller and Auditor-General, on divers occasions, delegated his duty to Mr. Maher ... It would have been exceedingly difficult for the Committee of Public Accounts — a committee representing members of all Parties in this House — to perform its duties efficiently without the assistance that was given to us by Mr. Maher. It would have been practically impossible for that committee to do its duty efficiently, were it not for the work of Mr. Maher, both from the point of view of clarifying the various matters that came before the committee for consideration, and also the putting of all these matters into suitable shape for the annual report. I must say that the vast experience and great ability of Mr. Maher were unfailingly at the disposal of that committee.

”

AN CHÉAD THUARASGABHÁIL INTERIM Ó CHOISTE NA hCUNTAISÍ PUBLÍ.
FIRST INTERIM REPORT OF THE COMMITTEE OF PUBLIC ACCOUNTS.

[illegible]

4. A further comment arose out of the investigation of this Account by the Committee. The Comptroller and Auditor-General, in the course of his examination, held before the Committee an extract from the Press dated 19th April, 1902, in which it was stated that the Finance Committee of the General Council of the Taitheam Games was alleged to state that "the Accounts of the Council were duly audited by the Comptroller and Accountant-General and found satisfactory in every way." The Comptroller and Auditor-General, and correspondence which passed between him and the Chairman of the Finance Committee of the Games was produced to the Committee of Public Accounts. It was shown therein that the latter agreed that the Comptroller and Auditor-General had no responsibility for passing the Accounts in question.

H. 2150 (PCL 585-5861). 1. 100. 6. 74. A. T. & Co., Ltd.

Leatán Mionchuiris.

221. CASARE

Dáil Éireann Standing Orders, No. 112.

Committee of Public Accounts.

"There shall be appointed, at the beginning of each financial year, a Select Committee, to be designated "The Committee of Public Accounts," to examine and report to the Dáil upon the accounts showing the appropriation of the sums granted by the Dáil to meet the public expenditure, and to suggest alterations and improvements in the form of the Estimates submitted to the Dáil. The Committee shall consist of twelve members, none of whom shall be a member of the Government or a Parliamentary Secretary, and four of whom shall constitute a quorum. The Committee shall be otherwise constituted according to the provisions of Standing Orders Nos. 67 and 70, and so as to be impartially representative of the Dáil."

1. The date of Order by Dáil appointing the Public Accounts Committee was in 1943, 7th April, in 1942, 15th April, and in 1941, 3rd April.
2. The first meeting to examine Accounting Officers is usually held about a week after the date of Order by Dáil appointing Committee.
3. The main work of the P.A.C. is in the preparation of its report to Dáil Éireann. For many years Mr. Maher alone has undertaken this work with and for the Committee.
4. Meetings of new members of P.A.C. are occasionally held to explain financial procedure and practice and explain working of Committee. Mr. Maher has also been responsible for this section of the work.
5. In 1942, Mr. McGrath attended no meeting of the P.A.C. All the meetings were taken by Mr. Maher. In 1943, as a result of representations made to him, Mr. McGrath attended three out of eight meetings, the remaining five being taken by Mr. Maher.
6. Section 2 of the Comptroller and Auditor General Act, 1923, which deals with salary and pension of the C. & A.G. has the following final sub-section:-

- Nothing

T. 12449. 761.8702 4281 8 0. 125.000 8/42 824 Ck. Lias (240). 1943 (3)

Office of the Comptroller and Auditor General 1923–2023



PAC meeting in Kildare House, c.1999. (L to R), upper row: TDs Beverley Cooper-Flynn, Seán Doherty, Seán Ardagh, Denis Foley; lower row: TDs Pat Rabbitte, Thomas Gildea, Pádraig McCormack, Bernard Durkan. Background: Comptroller and Auditor General John Purcell (second from left) and Chair of the Public Accounts Committee Jim Mitchell (third from left), with OC&AG and Oireachtas staff. (*John Purcell private collection*)



Still from Oireachtas TV. Comptroller and Auditor General Seamus McCarthy during a meeting of the Public Accounts Committee, January 2023. Televised meetings changed the process by making it more public and more immediate.

The PAC is non-partisan and does not deal with matters of policy. It has the power to send for persons and documents. Witnesses are usually the accounting officers of each department of state, or other accountable persons, called in as a matter of routine. The Comptroller and Auditor General is a permanent witness.

As the role of the Comptroller and Auditor General expanded, the PAC has also evolved. In 1992, the PAC's functions, as set out in standing orders, did not differ fundamentally from those set up in 1922. After the passing of the 1993 Act, significant changes to the committee's remit were introduced. Currently, the PAC is required by a resolution of Dáil Éireann to be established after a general election, for the duration of the Dáil, rather than annually. It now has a membership of 13 TDs. Its role has also expanded and now includes ensuring that 'public services are run efficiently and achieve value for money'.

Modernisation

The most significant change to the Office of the Comptroller and Auditor General over the last century was the complete overhaul, in 1993, of the legislation underpinning the Office. The Comptroller and Auditor General (Amendment) Act, 1993 became the bedrock for modernisation, enabling the Office to meet the changes in state financing over the course of the twentieth century and subsequent new auditing demands.

Prior to 1993, the Comptroller and Auditor General's audit remit was derived from the Exchequer and Audit Department Act 1866. The 1993 Act was formal acknowledgement of practices that had evolved since the creation of the Office in 1923. It formally conferred additional audit functions that the Office had been pushing for since the late 1960s: for example, the right to examine and report on the economy and efficiency with which public

moneys are spent and how effectiveness is evaluated. These functions are known as the 'value for money' remit.

In 1985, the Public Accounts Committee produced a special report on the resources and functions of the Comptroller and Auditor General. The PAC was in favour of a legislative change:

“

The Comptroller and Auditor General explained to the Committee that it has been the practice for many years to go somewhat beyond these limits by drawing attention to loss, waste and other economy and efficiency aspects relevant to the scrutiny of public expenditure but that there is no statutory basis for this. The Committee is of the opinion that there should be a statutory basis and furthermore that there is need for an even wider ranging review to embrace all aspects of what is often referred to as 'value for money' auditing.

”

Its conclusion was abundantly clear:

“

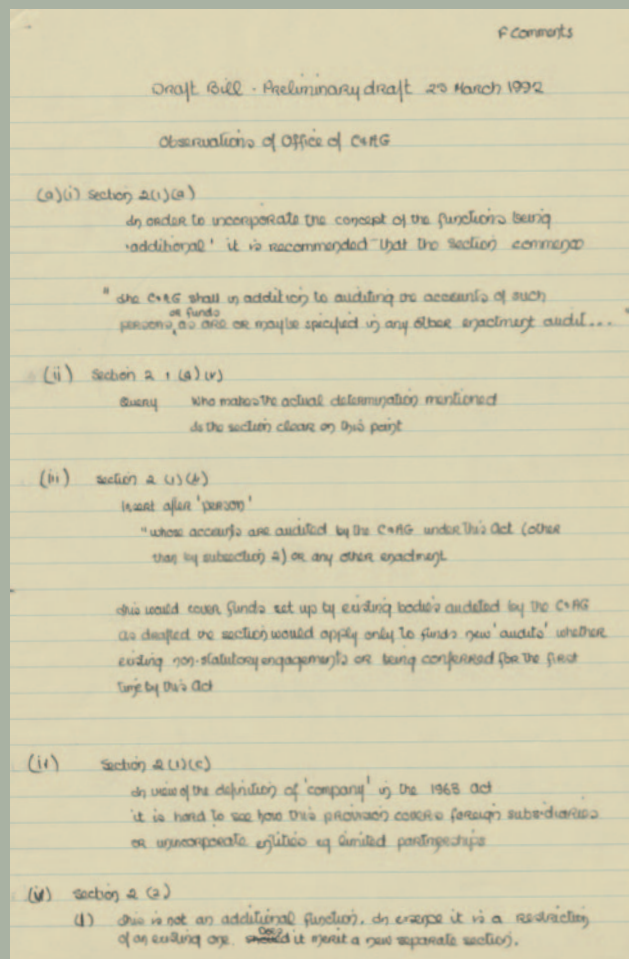
It is inconceivable to the Committee that in this country the role of the Comptroller and Auditor General should still be dependent on legislation which is over one hundred years old.

”

The 1988 report on the role of the Comptroller and Auditor General was an exploration of the limits of the existing statutory remit and review of international practice. The report highlighted, among many things, the need to update existing legislation. It also proposed the amalgamation of local government audit. One of its key questions concerned the audit of state-sponsored bodies. Many of the recommendations in this report were taken up again in the 1992 White Paper, which outlined the Government's policy in regard to reform of the Comptroller and Auditor General's remit.

The Comptroller and Auditor General (Amendment) Bill was initiated in July 1992. The Bill's progress through the Oireachtas was lengthy and detailed, to ensure that members of the Oireachtas understood and agreed to the proposed changes. The Office of the Comptroller and Auditor General was able to contribute and give its views. Counterparts in the UK, which had remodelled and modernised its Exchequer and Audit Departments into a National Audit Office (NAO) in 1983, also provided guidance. The UK National Audit Act 1983 enabled the NAO to meet the recent changes in the role of government. In particular, it enabled the UK Comptroller and Auditor General to report to parliament on the 'value for money' achieved by government departments.

The 1993 Act, which became law on 1 January 1994, widened the scope of the Comptroller and Auditor General's mandate to include the audit of economy and efficiency and the systems in place to achieve effectiveness. The Act also reaffirmed the core business of the Comptroller and Auditor General — the control of disbursement and audit of accounts of moneys administered by or under control of the Oireachtas.



Notes regarding the 1992 Bill, in John Buckley's hand. (*Office of the Comptroller and Auditor General collection*)

References 1.1/1/66.

1. J. A. Kelly. Born 19 June 1916.
2. Deputy Director of Audit.
3. Office of the Comptroller and Auditor General.
4. Associate of the Association of Certified and Corporate Accountants; Diploma in Public Administration (F.C.D.) with distinction in Accountancy. French Language.
5. Open J.E.G. 1935, 8th place.
6. Revenue Commissioners, Income Tax Claims repayments Branch 1935 - 1942. Office of the Comptroller and Auditor General 1942 to 1967. J.E.G. 1935, Assistant Auditor 1942; Auditor 1943; Senior Auditor 1957; Deputy Director of Audit 1966.

Experience of auditing the Accounts of various State Departments and Semi-State bodies.
7. Computer appreciation course.

Example of CV from 1967 showing that, from the mid-1960s, OC&AG staff were getting training in computers and were also, with Ireland's future EEC membership in mind, learning French. (*National Archives, CAG/2001/73/128*)

In 1994, a senior official from NAO joined the Office on secondment, to advise on the development of a new stream of 'Value For Money' (VFM) work, and collaborated closely with Ireland's first director of VFM, John Buckley.

The Act also clarified the bodies to be audited by the Comptroller and Auditor General. The policy articulated was that all commercial semi-state bodies and their subsidiaries were to be audited by private sector auditors; non-commercial state-sponsored bodies remained or were brought under the remit of the Comptroller and Auditor General, including health agencies and Vocational Education Committees (VECs). The Act also gave the Comptroller and Auditor General certain inspection rights.


Another clarification was that the 1993 Act repealed and replaced various acts about the remuneration and pension of the Comptroller and Auditor General. These had been necessary in the first half of the twentieth century — as a constitutional officer, the Comptroller and Auditor General's remuneration and pension arrangements had to be legislated for. The age of retirement of the Comptroller and Auditor General was brought down to 65.

Echoing the controversy covered by Theme 6: Ensuring Independence and Resisting Interference a section of the 1993 Act is dedicated specifically to the Comptroller and Auditor General's right of access to documents.

Besides legislation, modernisation was brought about by technological advances. The advent of computerisation in the 1970s also brought about new possibilities. Mass data analysis became easier, and it enabled greater efficiency in the Office. Patterns and exceptions in data could be speedily identified, and technology enabled a greater degree of targeted audits. The volume of audit could also be increased.

File Ref: ER/01030

1 October 1990


Mr P L McDonnell
Comptroller and Auditor-General
Oifig an Ard-Reachtair Cuntas agus Ciste
72-76 Faiche Stiabhna
Baile Atha Cliath 2
EIRE


Dear Laurie

Some time ago I wrote indicating that we were having a problem here in New Zealand regarding the definition of policy. In common with most of us, my ability to undertake value for money audits excludes the ability to question "policy". The question then becomes, quite obviously, one of defining the term. Not unnaturally the auditee is anxious to define the term narrowly whereas it is in the interests of the Audit Office to place as few constraints as possible on our audit activity.

I said I would keep you posted on how things develop. The attached memorandum summarises the position to which we have taken ourselves - which, to be frank, is far from clear - and our remedy which is to so frame our legislative authorities as, hopefully, to do away with the problem. I also am enclosing for completeness, my earlier letter to you and the opinion received from the Solicitor-General.

Kind regards.

Yours sincerely


Brian Tyler
Controller and Auditor-General

The Office was an early adopter when it came to using computers. Its strong relationship with its Canadian counterpart was also key to this technical modernisation, as Canada gave permission to use its Interactive Data Extraction Analysis (IDEA) software. Computer-based auditing provided great assistance, especially in the area of welfare — a service of state which had grown exponentially since the early 1950s.

A further factor of modernisation was the establishment of Oireachtas TV and, more recently, Oireachtas streaming. The PAC had sat in camera until the early 1980s, when, after some debate, representatives of the press were allowed to attend hearings. The first instance of a PAC meeting being recorded was in May 1998. Live televised sessions of the PAC, beginning in 2004, brought greater accountability.

The 1993 Act, technological innovation and the application of international best practice together made the last decade of the twentieth century years of great significance in the working and remit of the Office of the Comptroller and Auditor General.

Example of cooperation in modernisation: typescript letter from Comptroller and Auditor-General of New Zealand Brian Tyler to Lauri McDonnell. (*Office of the Comptroller and Auditor General collection*)

Case Study: The Office of the Comptroller and Auditor General and the DIRT Inquiry

A parliamentary inquiry, set up to investigate allegations of tax evasion facilitated by the banking sector, the DIRT inquiry substantially raised the profile of the Office of Comptroller and Auditor General.

On 17 December 1998, Dáil Éireann tasked Comptroller and Auditor General John Purcell with examining the assessment and collection of Deposit Interest Retention Tax (DIRT) between 1 January 1986 and 1 December 1998 by financial institutions and the Revenue Commissioners. In particular, the Comptroller and Auditor General was to investigate any use of bogus non-resident accounts to evade the tax, which was a tax levied on the interest paid on deposit accounts.

Under the Comptroller and Auditor General Act 1923, the Comptroller and Auditor General could be directed by

resolution of Dáil Éireann to undertake specified work on its behalf, but this had never been done. Existing legislation needed updating to give the Comptroller and Auditor General powers to conduct the parliamentary inquiry adequately.

In the main, the Comptroller and Auditor General and Committees of the Houses of the Oireachtas (Special Provisions) Act 1998 granted exceptional powers to the Comptroller and Auditor General, most of which operated for the duration of the inquiry only. However, two provisions of the Act have had a continuing effect. Section 12 grants the Comptroller and Auditor General privilege outside Leinster House: 'such performance shall be absolutely privileged wherever and however published', while Section 21 amended the 1923 Act: the word 'require' was softened to 'request' in the 1998 Act in order to acknowledge the independence of the Comptroller and Auditor General.



Comptroller and Auditor General John Purcell in his office in Dublin Castle with his report of the findings of the DIRT Inquiry on 22 July 1999. (*Rolling News*)

To facilitate the DIRT inquiry, the Act empowered the Comptroller and Auditor General to bring in CEOs and other high-ranking personnel from the banks and interview them under oath (Section 6). It also gave him special powers of discovery of the banks' documents (Section 9). Comptroller and Auditor General John Purcell was, in effect, given quasi-judicial powers to conduct the inquiry. Under his general superintendence, he appointed an auditor from outside the jurisdiction to undertake the examination of deposit accounts inside the financial institutions on his behalf (Section 10).

The three key phases of the inquiry were: the examination of relevant documents held by the banks and the Revenue Commissioners, taking of evidence under oath from officials from the banks, the Central Bank and the Revenue Commissioners, and the detailed examination of bank accounts by the independent auditor, appointed by the Comptroller and Auditor General.

The examination took seven months, beginning in January 1999. The Comptroller and Auditor General's 610-page report was published on 19 July 1999; then, between August and November 1999, the DIRT sub-committee of the PAC conducted 26 days of public hearings over a six-week period and took two months to write its first report. The Comptroller and Auditor General also worked closely with Jim Mitchell TD, Chairman of the PAC, who chaired the inquiry.

During the public hearings, banks, the Revenue Commissioners and the Department of Finance made submissions. The Governor of the Central Bank, Maurice O'Connell, had to give evidence regarding the Central Bank's practices in regulating the banks. Bank CEOs and the chairman of the Revenue Commissioners were under public scrutiny as the hearings were televised, making the process transparent. Deputy Pat Rabbitte, a member of the sub-committee, recalled in 2000:

“

[T]here was manifest public support for the success of the enterprise ... Banks generally are not top of the pops and their customers approved of them being obliged to account for their actions in public.

”

The Public Accounts Committee published its comments on the Comptroller and Auditor General's report in April 2001.

The inquiry resulted in the collection of up to €860 million in DIRT and underlying tax by June 2008 — the underlying tax arose when the source of the deposits was investigated. The inquiry highlighted the banks' collusion with customers with regard to bogus non-resident accounts. It also highlighted the Revenue Commissioners' failure to take timely and appropriate action, and the unwillingness of the Central Bank to tackle known non-compliance in the banks.

State Intervention: NAMA and Bank Stabilisation

In September 2008, a financial crisis in the Irish banking system brought Ireland into a deep economic recession. The tax base collapsed. Resulting state intervention to support the banking system brought the Office of the Comptroller and Auditor General to the centre of the process through which the debts of the banks were consolidated and sold off.

Over the previous decades, Irish banks and building societies had loaned considerable sums to property developers and were now left with collateral (most of these loans were secured by property assets) whose value was lower than that of the loans they were set against.

Minister for Finance Brian Lenihan announced in April 2009 that a National Asset Management Agency (NAMA) was to be created to acquire property-related loans from five

financial institutions (AIB, Bank of Ireland, Anglo Irish Bank, the Educational Building Society and the Irish Nationwide Building Society) 'to remove this systemic risk to the Irish banking system', and to obtain 'the best achievable financial return' to the taxpayer from the loans it took over from the banks. The overall policy goal was to have all debts cleared and NAMA wound down by 2020.

Accordingly, NAMA was officially established as a statutory body in December 2009 under the National Asset Management Act, 2009. By the end of 2010, it had taken over a portfolio of loans under which €71 billion had been advanced to customers by the banks. It paid €31 billion for these loans, leaving the banks with a funding shortfall equivalent to 58 per cent of the original loan book.

For a period, NAMA was one of the biggest property holding companies in the world. While the Comptroller and Auditor General did not audit commercial state bodies, the nature and scale of the NAMA operation prompted the Oireachtas to entrust the Office with the audit of NAMA, and the additional function of reporting every three years on NAMA's progress. More than ever, Dáil Éireann needed independent authoritative assurance that public money was being properly used.

Section 57 of the Act stipulates that NAMA's accounts must be audited by the Comptroller and Auditor General. The Office was thus involved in oversight of NAMA from the beginning. Because of the scale of its operations, a dedicated audit team was established by Comptroller and Auditor General John Buckley to audit NAMA's accounts and report on the performance of NAMA in the acquisition and management of the loans transferred from the banks. Section 226 of the 2009 Act also prescribed a triennial review of NAMA's progress, to be undertaken by the Comptroller and Auditor General.



Appointment of John Buckley as Comptroller and Auditor General by President McAleese.
(Rolling News)

In March 2020, NAMA announced that it had ‘fully repaid all €31.8 billion debt issued to acquire loans from the participating institutions’.

The Office has been central in ensuring public oversight of NAMA’s management of the portfolio of impaired loans it acquired from the banks. The second step in the stabilisation process was to address the funding shortfall of the banks and, by July 2012, the State had invested €65 billion by way of capital in the banks. The recapitalisation was tracked

in the annual reports of the Comptroller and Auditor General, which also reported on the consequent growth in the national debt, which was due in part to these injections.

Taking account of the proceeds of disposal of its investments under the stabilisation measures, and NAMA’s expected full-life dividends to the Exchequer, the net cost to the State of the overall banking stabilisation process was put at €45 billion at December 2021.

‘The Audit Trail’: The Historical Records of the Comptroller and Auditor General

The first person to hold a role with the title Auditor General of Ireland was appointed in March 1547, in the context of a massive transfer of land ownership and a requirement to protect the Crown’s interests.

Following the Reformation in England in 1534, the dissolution of the monasteries started in Ireland in 1536. This acquisition by the Crown of vast expanses of land and buildings demanded trusted administrators. Some of the land demanded was granted to favourites, and much was sold on, with the profits normally going to the Crown. The English Privy Council was, however, concerned that the Crown’s interests were not being protected in Ireland.

The statutory change of Ireland from lordship to kingdom in 1541 afforded a tighter control, and, in 1547, to ensure that an independent person was overseeing the land

transfers and making sure that the Crown was receiving the proceeds, the king appointed Richard Brasier as Auditor General of Ireland. His primary role was to check how land was disposed of, and quantities of important records, including title deeds, were produced and needed to be protected. The office of Auditor General of Ireland continued in existence for the following 275 years.

Following the 1801 Act of Union between Britain and Ireland, the Consolidation Fund Act, 1816 merged the Irish Exchequer into the British Treasury. Thus, from 1817, Irish tax revenue accounts were sent to London. In 1822, the post of Auditor General for Ireland was replaced by that of a Vice-Treasurer. Robert Jocelyn, third earl of Roden, was the final holder of the role — which by then had become a sinecure — from 1820 to 1822. His immediate predecessors were his grandfather, Robert Jocelyn, first earl of Roden, who held the office for nearly half a century, from 1750 to 1797, and his father, the second earl, also Robert Jocelyn.

In 1834, the Office of the Comptroller of the Exchequer was created in the United Kingdom. In June 1866, through the Exchequer and Audit Departments Act, Prime Minister William Gladstone combined the Office of the Audit Board and the Office of the Comptroller of the Exchequer ‘to regulate the receipt, custody, and issue of public moneys, and to provide for the audit of the accounts thereof’. The 1866 Act is still the basis of public audit in Ireland.

Unfortunately, and despite the continued existence of the role over several centuries, the records of the Auditor General of Ireland and of public audit are often scant. Following the creation of the State Paper Office in 1702, important state documents were kept in the Records Tower of Dublin Castle.

CSO/K9/182.4/2120/3/A

Copy

Record Tower,
to Bowle Yard;
10th March 1826.

Sir

In the last half yearly Report of the
Committee acting under the Board of Records,
it was reported, on the subject of Buildings,
that the Vice Treasurer of Ireland was in
Communication with the Government as to
the necessity of completing the Apartments al-
lotted to the Auditor General's Records &
Books & Documents now in the Dome of
the Four Courts; and as these Apartments
still remain unfinished I beg leave agreeably
to the directions of the Commissioners to renew
my Communication with you on this subject,
not only as these documents suffer material
injury from their present situation in the
Dome

999)
William Blacker Esq^r
Dep. Vice Treasurer of Ireland
Ex Officio Treasury

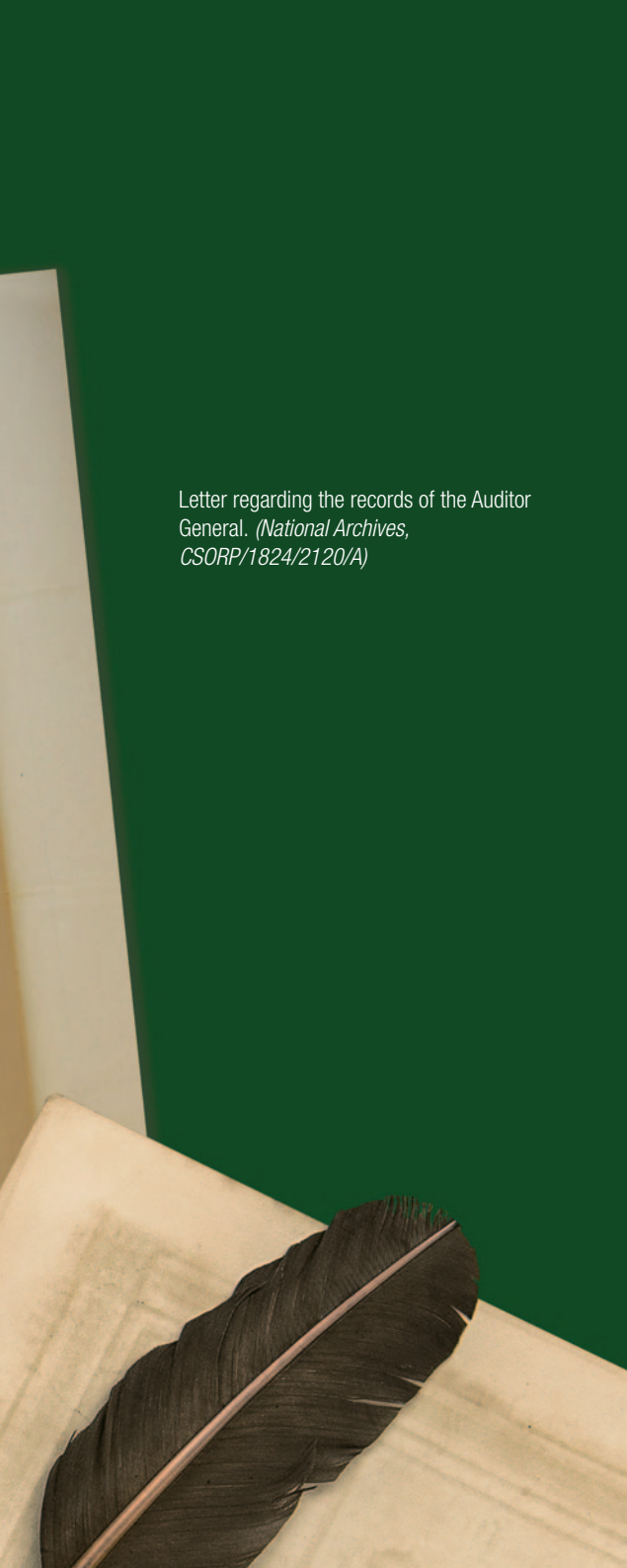
from a different Quarter, a Copy of which I have
the honour to enclose.

I beg leave again to state that unless the
necessary steps are taken to avert the Evil,
by preparing the depository alluded to in
the Letter of M^r Shaw Mason; there is
but too much reason to apprehend that
many Records of the first consequence will
be lost to the Public.

I have the honour to be
your Obed^t Serv^t

W. Master
& Co. Treasurers





Letter regarding the records of the Auditor General. (National Archives, CSORP/1824/2120/A)

A solution emerged when King's Inns decided to sell its new library wing to the State as a records office. Rooms were to be prepared there for the storage of the records of the Auditor General. It was a protracted process, and the new rooms were not ready a year later when, in 1826, Blacker wrote again to deplore the 'suffering state of those very important documents'. He emphasised the need to move them, warning:

“

[U]nless the necessary steps are taken to avert the evil, by preparing the depositary [in King's Inns] there is but too much reason to apprehend that many records of the first consequence will be lost to the public.

”

Blacker was not alone. William Shaw Mason, who had been appointed in 1810 as Secretary to the newly created Irish Record Commission, tasked to reorganise, catalogue, preserve and publish scattered public records, was also understandably concerned. From his office in the Records Tower at Dublin Castle, he wrote about 'the necessity of completing the apartments allotted to the Auditor General's records, books & documents now in the dome of the Four Courts'.

By 1827, Shaw Mason was getting impatient and wrote again to Goulburn, urging that the collection be moved. The move never took place. Instead, the records were sent to the Customs House. There, they were destroyed when, just under a century later, the building was targeted by the IRA during the Anglo-Irish War of 1919–1921.

The valuable records created by George McGrath and his successors are now protected by the National Archives Act of 1986 and subsequent legislation. They are transferred to the National Archives of Ireland on Bishop Street after thirty years and become available to the public, ensuring continued transparency. They have been a unique and invaluable source in writing this account.

In 1922, initially under the chairmanship of Michael Collins, the Constitution Committee met in the Shelbourne Hotel, room 112, to write the Constitution of the Irish Free State.

Inset: Room 112 today, now the Constitution Suite.
(Courtesy of the Shelbourne Hotel)



Conclusion

From its inception in 1922, amongst the drafts and discussions of the members of the Constitution Committee gathered in the Shelbourne Hotel, to its current critical role in Irish public life, the Office of the Comptroller and Auditor General has grown in scope and powers through its first one hundred years.

Over its first decades, the Office was constricted by a conservative view of its role. Initially the Comptroller and Auditor General solely oversaw the granting of credits on the Exchequer to the Minister for Finance, undertook the auditing of the accounts of the various departments of state after the moneys granted had been spent, and reported to the Public Accounts Committee of Dáil Éireann, highlighting any discrepancies or misspending.

From the 1960s, responding to the increasing volume of audit work arising from a growing state and public sector,

as well as the need to adapt to a modernising society, and by international trends towards a more far-reaching auditing role, successive Comptrollers and Auditors General started to push for a change in legislation to expand the remit of the Office formally. This was finally brought about by the 1993 Act.

‘Value For Money’ (VFM) and performance auditing have since become key tasks, computerised audit was implemented, and the Office has continued its relationship with international counterparts. These developments have transformed the Office into the state-of-the-art constitutional body it is today. There has been change and evolution, but the key tasks of independent audit and critical oversight remain as essential to the continuity and development of the State as they were one hundred years ago.



Mural painted by employees to celebrate the centenary of the Office.
(Office of the Comptroller and Auditor General collection)