

Ireland's First State Agency: A Century of Change in the Range and Scope of Functions and Culture of the Office of the Comptroller & Auditor General

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Origins of the Office of Comptroller & Auditor General

- **1922 Constitution**
 - Dáil to appoint a Comptroller and Auditor General to "control all disbursements"
 - and "audit all accounts of moneys administered by or under authority of the Oireachtas"
 - and to report to the Dáil. (Constitution of the Irish Free State (Saorstát Eireann) Act, 1922, Article 62.)
 - C&AG appointed for a fixed term,
 - but could be removed only "for stated misbehaviour or incapacity on resolutions passed by Dáil Eireann and Seanad Eireann" (Article 63.)
- **Comptroller and Auditor-General Act 1923**
 - Sixth Act of the Oireachtas
 - C&AG to be appointed by majority vote of the Dáil (s.1)
 - to control all disbursements and audit all moneys allocated by the Oireachtas and to report to the Oireachtas (s.7)
 - all existing provisions of the UK parliament and in particular of the Exchequer and Audit Department Acts 1866 and 1921 were applied to the conduct of the work of the C&AG
 - Appointment until age 70
 - Removal by the Oireachtas only on the vote of both houses for misbehaviour or incapacity (s.3)
 - resourcing and staffing assigned to the Minister for Finance (s.4).
- **Bunreacht Na hÉireann 1937**
 - Appointment, functions and protections from dismissal (Art 33)

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Changing Scope of the Office of Comptroller & Auditor General

- **Traditional Scope**
 - Control over disbursements (C&AG Act 1993 s.2)
 - Annual audit of appropriation accounts (s.3)
- **EU role**
- **Performance Audit**
 - Value for Money – Economy, Efficiency and Effectiveness (s.9)
 - Aligned with new public management doctrines on performance management
 - 113 special reports published by OCAG since 1993
 - Some special reports drawing lessons and offering guidance
 - Special Report 32 (1999) – impact of performance audit and links to wider performance management trends
 - Special Report 56 (2007)
 - Special Report 101 (2018) *Financial Management Maturity Model: A Good Practice Guide*
 - Systemic issues – eg *Financial Reporting in the Public Sector* (Special Reports 95, 2017; 99, 2017; 100, 2018; & 108, 2020)
 - Beyond Special Reports
 - Guidance - *Assessing the Effectiveness of Audit Committees*
 - Audit Insights - <https://www.audit.gov.ie/en/audit-insights/>
 - Annual OCAG Performance Reports
- **Next Steps**
 - More performance audit (but resourcing constraints)
 - Provide more guidance on financial management and performance to public bodies in Ireland (Independent Review, 2020)
 - Extend performance to other key values such as sustainability, equality, etc (INTOSAI)

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Dynamic Range of the Office of Comptroller & Auditor General

- **Traditional Range**
 - Appropriations
- **Extended Range**
 - extending the remit of public sector audit beyond the defined public money, to include also defined public organisations (C&AG Act 1993 s.5 and Schedule 1).
 - statutory corporations
 - An Bord Iascaigh Mhara; the Medical Bureau of Road Safety; the General Medical Services (Payments) Board (subsequently incorporated into the HSE); An Bord Uchtála, etc
 - non-statutory bodies - (including non-statutory non-departmental public bodies, companies limited by guarantee and chartered corporations
 - EU Role
- **Limits on Inspections (s.8) and Performance Audit (s.9)**
 - **State commercial bodies – eg** Aer Lingus, Aer Rianta, ACC Bank, Bord Gáis, Bord Telecom Éireann, Córas Iompair Éireann, Electricity Supply Board, Housing Finance Agency, An Post, RTE and VHI
- **Growth in range and scope of public sector activity and organisations more broadly**

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Comparing Ministerial Departments 1922-2022

- | | |
|-----------------------------------|---|
| 1. President of Executive Council | 1. Taoiseach |
| 2. Finance | 2. Finance |
| 3. Home Affairs | 3. Justice |
| 4. Local Government | 4. Environment, Climate and Comms. |
| 5. Education | 5. Education |
| 6. Agriculture | 6. Further & Higher Ed., Research, Innovation and Science |
| 7. Fisheries | 7. Rural and Community Development |
| 8. Industry and Commerce | 8. Agriculture, Food and the Marine |
| 9. Defence | 9. Enterprise, Trade and Employment |
| 10. External Affairs | 10. Social Protection |
| | 11. Defence |
| | 12. Foreign Affairs |
| | 13. Health |
| | 14. Tourism, Culture, Arts, Gaeltacht, Sport and Media |
| | 15. Transport |
| | 16. Housing, Local Government and Heritage |
| | 17. Children, Equality, Disability, Integration and Youth |
| | 18. Public Expenditure and Reform |
- Source: Irish State Administration Database
www.isad.ie

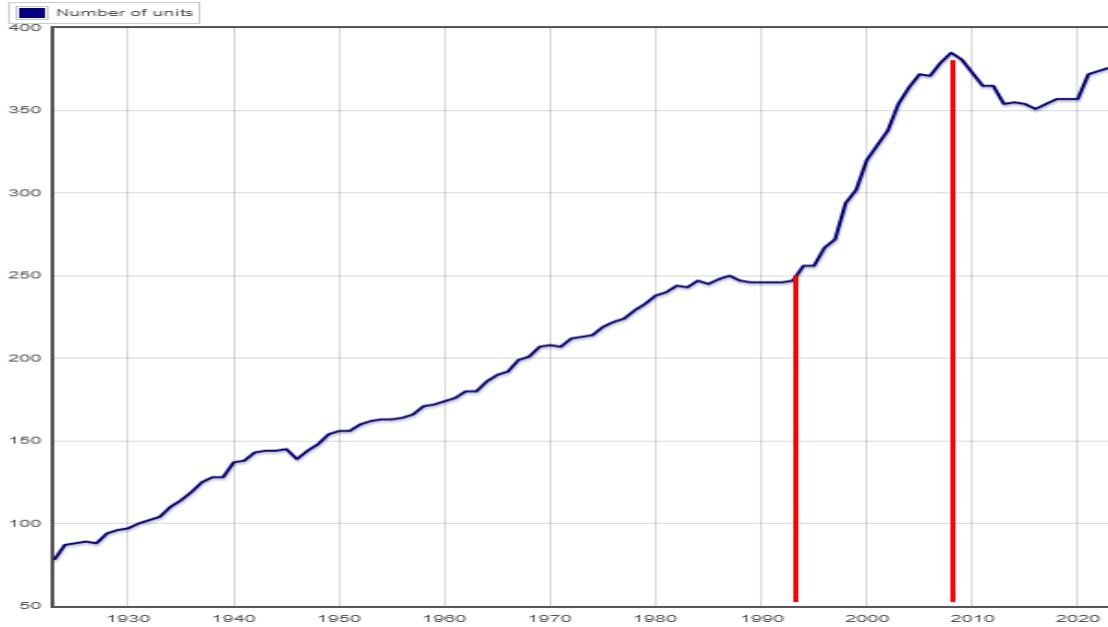
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Irish State Administration Database (www.isad.ie; @ISAD_UCD)

- 2 sets of combined, inter-navigable, data
- **Basic information about national-level public organisations**
 - Departments, Agencies and other organisations
- **Descriptive data**
 - Date, name, statute (if any), reliability index
 - Legal form
 - Function (our codes)
 - Policy domain (our codes plus COFOG)
 - Accountability (including C&AG)
- **'Life-cycle' events** (our codes)
- Capturing complexity

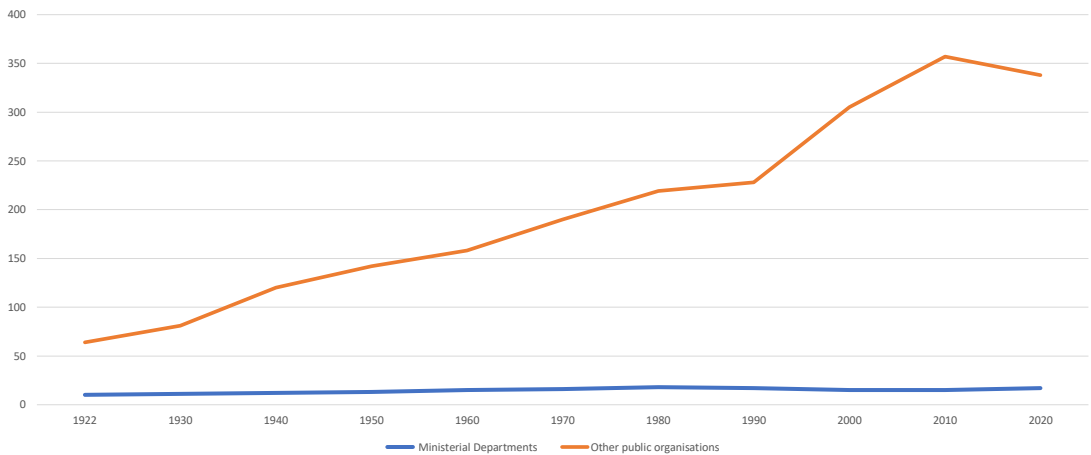
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Public organisations 1922-2022



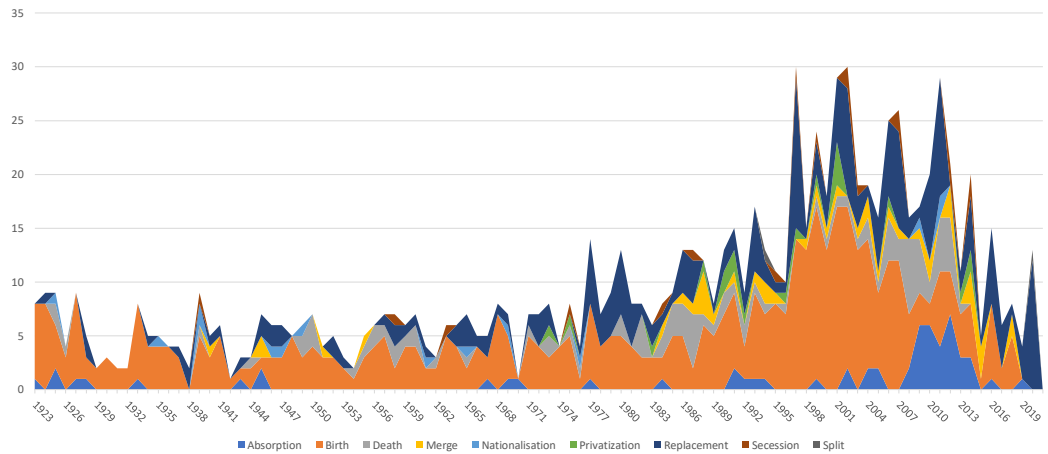
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Ministerial departments and other public organisations in Ireland, 1922-2022



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Organisational 'events': 1922-22



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Classifying modes of state action (Hardiman and Scott 2010)

Mode of state action	Irish agencies involved	Primary functional classification
Developmental	Electricity Supply Board	Trading
	Teagasc	Delivery
	IDA Ireland	Delivery
	Irish National Productivity Committee	Advisory
	National Treasury Management Agency	Delivery
Regulatory	Science Foundation Ireland	Transfer
	Irish Financial Services Regulatory Authority	Regulatory
	Opticians Board	Regulatory
	Irish Takeover Panel	Regulatory
	Commission for Taxi Regulation	Regulatory
Adjudicatory	Irish Sports Council	Advisory/consultative
	Higher Education Authority	Transfer
	Criminal Injuries Compensation Tribunal	Adjudicatory
	Equality Tribunal	Adjudicatory
	Personal Injuries Assessment Board	Adjudicatory
Moral advocacy	Special Education Appeals Board	Adjudicatory
	Irish Film Censor's Office	Regulatory
	The Heritage Council	Advisory/consultative
	Consultative Committee on Racism and Interculturalism	Advisory/consultative
	Crisis Pregnancy Agency	Advisory/consultative
Residential Institutions Redress Board	Adjudicatory	

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Period	1922-48	1948-69	1969-89	1989-2008	2008-22
Characterisation	Emergence	Development	Modernisation	Complexity	Flux
Type of Government	Single-party dominant	Alteration between single party and coalition governments.	Alteration between single party and coalition governments.	Coalition government dominant.	Alteration between coalition governments and (minority) single party governments.
Average no. of public organizations in existence per year (including Departments)	88	146	204	285	354
Average no. of events per year	5	5	9	17	13

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New challenges?

- Maintaining and developing formal (and professional) autonomy
- Whole-of-Government accounting...?
- Navigating a more fragmented political and administrative environment
 - Accountability gaps and democratic backsliding?
- Algorithmic Decision Making and AI-empowered Knowledge Management

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Thank you!

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