

Appropriation Account 2017

Vote 42

Rural and Community Development

Introduction

As Accounting Officer for Vote 42, I am required each year to prepare the appropriation account for the Vote, and to submit the account to the Comptroller and Auditor General for audit.

In accordance with this requirement, I have prepared the attached account of the amount expended in the year ended 31 December 2017 for the salaries and expenses of the Office of the Minister for Rural and Community Development, including certain services administered by the Department and for payment of grants.

Establishment as a new Department

The Department of Rural and Community Development was established by Government in July 2017. As a new Department it is not possible to compare the expenditure outturn of the Department as a whole with a comparator for 2016. However a comparison is made at programme level (Notes 3 and 4 of the account).

A surplus of €24.7 million is liable for surrender to the Exchequer.

Transfer of Functions

The account has been prepared in accordance with the Further Revised Estimates for Public Services 2017, following the establishment of the Department of Rural and Community Development and the transfer of the following functions:

- the transfer of the Charities Regulatory Authority from the Department of Justice and Equality (Vote 24) with effect from 26 July 2017 (SI 348 of 2017)
- the transfer of rural affairs functions from the Department of Culture, Heritage and the Gaeltacht (Vote 33) with effect from 26 July 2017 (SI 354 of 2017)
- the transfer of community development functions from the Department of Housing, Planning, and Local Government (Vote 34) with effect from 26 July 2017 (SI 357 of 2017).

In line with accounting arrangements set out by the Government Accounting section of the Department of Public Expenditure and Reform, the Further Revised Estimates for 2017 reflect the transfer of the Department functions on a full year basis.

The Appropriation Account, which must follow the form and format of the relevant estimate, also reflects the above transfer of functions on a full year basis.

The Statement of Accounting Policies and Principles and notes 1 to 6 form part of the account.

Statement of Accounting Policies and Principles

The standard accounting policies and principles for the production of appropriation accounts have been applied in the preparation of the account.

Statement on Internal Financial Control

Responsibility for System of Internal Financial Control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Department of Rural and Community Development.

This responsibility is exercised in the context of the resources available to me and my other obligations as Secretary General. Also, any system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely manner. Maintaining the system of internal financial controls is a continuous process and the system and its effectiveness are kept under ongoing review.

In making this statement, I acknowledge that the establishment of a new Department in July 2017 built on functions transferred from other Departments poses particular challenges. The Department relied on systems operating in those Departments which previously undertook the functions assigned to this.

In respect of finance, payroll, human resource and IT functions, those functions were provided on an agency basis by the Departments of Housing, Planning and Local Government, Culture Heritage and the Gaeltacht, and Justice and Equality throughout 2017. In relation to payroll and human resources they in turn relied on the National Shared Services Office and the controls and audit systems in place in that Office.

Payroll and human resource functions are provided on a shared services basis by the National Shared Services Office (Vote 18). The Accounting Officer of the National Shared Services Office is responsible for the operation of controls within the Shared Services Centres.

The Accounting Officer for Shared Services has provided the Department with a letter of assurance outlining progress in implementing the audit assurance process.

I take assurance from the system of control within shared services as reported to me by the Accounting Officer for Shared Services.

The Department is now working with the Shared Services Office, to create its own payroll function as part of the Shared Services function. The intention is that this would be in place by mid-2018.

Financial Control Environment

I confirm that a control environment containing the following elements is in place:

As part of the transition from previous Departments, staff continued to exercise their roles in respect of programmes previously operated in the former Departments. New staff recruited since the establishment of the Department have been assigned to vacancies arising in these programmes, and in the corporate structure of the Department.

I can confirm that as part of the transition process,

- Financial responsibilities have now been assigned at management level with corresponding accountability
- That reporting arrangements have now been established at all levels where responsibility for financial management has been assigned
- That the Department uses the Performance Management and Development System (PMDS), inter alia, for identifying staff training needs, including financial management and accounting skills. The required training is then organised or sourced as appropriate
- That there are systems in place to safeguard the assets of the Department.

The Department has now initiated processes to examine how the systems of internal control operate to ensure that adequate controls are in place.

The Department established an Audit Committee in December 2017 to advise me in discharging my responsibilities for the internal financial control system.

Administrative Controls and Management Reporting

I confirm that the Department has in place a framework of administrative procedures and regular management reporting including segregation of duties and a system of delegation and accountability and, in particular, that

- There is an appropriate budgeting system with an annual budget which is kept under review by senior management.
- There are regular reviews by senior management of periodic and annual financial reports which indicate financial performance against forecasts.
- In 2017 the Department relied on the work undertaken by those Departments, who had previously undertaken the functions of the Department, in the identification and management of risk. The Department has in 2018 initiated a formal risk management system. Risk management is increasingly integral to the Department's strategic and business processes. This is brought about through risk registers, strategic and business plans and individual PMDS targets.
- There are systems aimed at ensuring the security of the ICT systems. At the establishment of the Department, responsibilities for the Department's ICT services were handled on an agency basis by the Department of Housing, Planning and Local Government and the Department of Culture, Heritage and the Gaeltacht until the Office of the Government Chief Information Officer (OGCIO) took over these responsibilities from March 2018. The OGCIO is a unit within D/PER which provides policy advice generally on ICT and also provides ICT services to a number of Departments, including Public Expenditure and Reform, Finance, and now Rural and Community Development. The Department has agreed a MoU with OGCIO in respect of the services provided to this Department.
- In respect of capital investment control guidelines and formal project management disciplines, the department has relied on the processes in place in the previous Departments, and will develop its processes in this regard in 2018.

The Department ensures that there is an appropriate focus on good practice in purchasing and that procedures are in place to ensure compliance with all relevant guidelines. In July 2017, the Department engaged in a joint project with the Social Finance Foundation, to support a Research Partnership for the purpose of carrying out targeted research and stakeholder engagement with the social enterprise sector. The cost of the project was estimated as €97,000 (incl. VAT), with the Department's contribution amounting to approximately €48,500. The Department sought advice from the Office of Government Procurement (OGP) to establish whether a research partnership of this nature is required to be put to tender. Bearing in mind that the proposed research partnership was co-funded by both the Department and the Foundation and both parties intended to make the outcomes of the research partnership publicly available, the OGP advised the Department that the proposed research partnership was not covered by the requirements of Directive 2014/24/EC on procurement and that a direct award of contract, without a formal procurement process, could be made in this instance.

Internal Audit and Audit Committee

As part of the transition process functions in respect of payroll, ICT and financial transactions were undertaken by the Departments of Culture Heritage and the Gaeltacht, Housing, Planning and Local Government, and Justice and Equality, and were accordingly under the remit of audit and control processes within those Departments.

My Department has recruited an internal auditor with relevant experience and training to undertake the internal audit function. The internal audit unit will operate under a charter which was approved by me in March 2018. Its work will be informed by analysis of the financial risks to which the Department is exposed and its annual internal audit plans, which will be approved by me, will be based on this analysis. These plans will aim to cover the key controls on a rolling basis over a reasonable period. As part of the development of the internal audit function I will put procedures in place to ensure that the reports of the internal audit function are followed up.

Risk and Control Framework

As part of the transition process, in 2017 the Department has relied on the risk and control frameworks which were in place in those Departments which previously undertook the functions assigned to this Department.

The Department has in 2018 implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is being developed by the Department which identifies the key risks facing the Department and these will be identified, evaluated and graded according to their significance. The Department has also established a Risk Committee to oversee the system of risk management and its implementation. The Committee reports to the Department's Management Board (MB). The register will be reviewed and updated by the MB as required, but will also be formally updated at least twice yearly. The outcome of these assessments will be used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register will detail the controls and actions needed to mitigate risks and assigns responsibility for operation of controls to specific staff.

Ongoing Monitoring and Review

In 2017, the Department relied significantly on processes for monitoring and review operating in those Departments who previously undertook functions now operated by this Department.

In 2018, I have established formal procedures for monitoring control processes and to ensure control deficiencies are communicated to those responsible for taking corrective action and to management and the MB, where relevant, in a timely way. I confirm a process to identify key risks and related controls is underway and processes will be put in place to monitor the operation of those key controls and report any identified deficiencies.

Review of Effectiveness

I confirm that the Department is developing its procedures to monitor the effectiveness of its risk management and control procedures. The Department's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors and the senior management within the Department responsible for the development and maintenance of the internal financial control framework.

Internal Financial Control Issues

No weaknesses in internal financial control were identified in relation to 2017 that resulted in, or may result in, a material loss. The Department will continue to work to develop its systems of internal control in 2018, including through inter alia, the recruitment of an internal auditor, the operation of the Department's Audit Committee, and the implementation of the Department's Risk Management systems.

Kevin McCarthy

Accounting Officer

Department of Rural and Community Development

28 March 2018

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Vote 42 Rural and Community Development

Opinion on the appropriation account

I have audited the appropriation account for Vote 42 Rural and Community Development for the year ended 31 December 2017 under section 3 of the Comptroller and Auditor General (Amendment) Act 1993.

In my opinion, the appropriation account

- properly presents the receipts and expenditure of Vote 42 Rural and Community Development for the year ended 31 December 2017
- has been prepared in the form prescribed by the Minister for Public Expenditure and Reform.

Basis of opinion

I conducted my audit of the appropriation account in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the *Preface to the Appropriation Accounts*. I am independent of the Department of Rural and Community Development and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on the statement on internal financial control, and on other matters

The Accounting Officer has presented a statement on internal financial control together with the appropriation account. My responsibilities to report in relation to the information in the statement, and on certain other matters upon which I report by exception, are described in the *Preface to the Appropriation Accounts*.

I have nothing to report in that regard.

Seamus McCarthy
Comptroller and Auditor General

24 September 2018

Vote 42 Rural and Community Development

Appropriation Account 2017

	2017	
	Estimate provision	Outturn
	€000	€000
Programme expenditure		
A Rural development and regional affairs	80,364	54,873
B Community development	77,798	77,139
C Charities Regulatory Authority	4,466	3,992
	162,628	136,004
<i>Deduct</i>		
D Appropriations-in-aid	15,886	21,662
	146,742	114,342

Surplus

The surplus of the amount provided over the net amount applied is liable for surrender to the Exchequer. Under section 91 of the Finance Act 2004, all or part of any unspent appropriations for capital supply services may be carried for spending in the following year.

	2017
	€
Surplus	32,399,966
Deferred surrender	(7,700,000)
Surplus to be surrendered	24,699,966

Kevin McCarthy

Accounting Officer

Department of Rural and Community Development

28 March 2018

Notes to the Appropriation Account

Note 1 Operating Cost Statement 2017

	2017
	€000
Programme cost	130,318
Pay	4,954
Non pay	732
Gross expenditure	136,004
<i>Deduct</i>	
Appropriations-in-aid	21,662
Net expenditure	114,342
Changes in capital assets	
Purchases cash	(40)
Depreciation	1
Loss on disposal	—
	(39)
Changes in net current assets	
Decrease in closing accruals	(6,429)
Increase in stock	(3)
Direct expenditure	107,871
Expenditure borne elsewhere	
Net allied services expenditure (note 1.1)	2
Notional rents	260
Net programme cost	108,133

1.1 Net Allied Services Expenditure

The net allied services expenditure amount is made up of the following amounts in relation to Vote 42 borne elsewhere.

	2017
	€000
Vote 13 Office of Public Works	2
	2

Note 2 Statement of Financial Position as at 31 December 2017

	Note	2017 €000
Capital assets	2.2	41
Current assets		
Bank and cash		7,990
Stocks		3
Prepayments		2,444
Accrued income		4,150
Total current assets		14,587
Less current liabilities		
Accrued expenses		165
Net Exchequer funding due	2.3	7,693
Other credit balances		297
Total current liabilities		8,155
Net current assets		6,432
Net assets		6,473
Represented by:		
State funding account	2.1	6,473

2.1 State funding account

	Note	2017 €000
Balance at 1 January		—
Disbursements from the Vote		
Estimate provision	Account	146,742
Surplus to be surrendered	Account	(24,700)
Deferred surrender	Account	(7,700)
Net vote		114,342
Expenditure (cash) borne elsewhere	1.1	2
Non cash Expenditure - notional rent	1	260
Net value of assets transferred in	2.2	2
Net programme cost	1	(108,133)
Balance at 31 December		6,473

2.2 Capital assets

	IT Equipment	Office equipment	Furniture and fittings	Total
	€000	€000	€000	€000
Gross assets				
Cost or valuation at 1 January 2017	—	—	—	—
Transferred in	558	—	7	565
Additions	28	7	5	40
Cost or valuation at 31 December 2017	586	7	12	605
Accumulated depreciation				
Opening balance at 1 January 2017	—	—	—	—
Depreciation on transfers	558	—	5	563
Depreciation for the year	1	—	—	1
Cumulative depreciation at 31 December 2017	559	—	5	564
Net assets at 31 December 2017	27	7	7	41
Net assets at 31 December 2016	—	—	—	—

2.3 Net Exchequer funding due

at 31 December	2017
	€000
Surplus to be surrendered	24,700
Deferred surrender	7,700
Exchequer grant undrawn	(24,707)
Net Exchequer funding due	7,693
Represented by:	
Debtors	
Bank and cash	7,990
Debit balances: suspense	—
	7,990
Creditors	
Due to State	
Credit balances: suspense	(297)
	7,693

2.4 Commitments

at 31 December	2017
	€000
Library Development and Archive Service	601
SICAP	40,228
LEADER	208,427
Total of legally enforceable commitments	249,256

Note 3 Vote Expenditure by Subhead

Analysis of administration expenditure

The following note presents an analysis of the administration expenditure of the Vote and outlines the reasons for significant variations (+/- 25% and €100,000). Administration expenditure has been apportioned across programmes A & B, to present complete programme costings. Administration expenditure incurred in relation to Programme C was minimal.

		2017	
		Estimate provision	Outturn
		€000	€000
i	Salaries, wages and allowances	5,715	4,954
ii	Travel and subsistence	292	239
iii	Training and development and incidental expenses	146	108
iv	Postal and telecommunications services	121	36
v	Office equipment and external IT services	810	333
vi	Office premises expenses	76	16
vii	Consultancy and value for money and policy reviews	8	—
		7,168	5,686

Significant variations

v *Office equipment and external IT services*

Estimate provision: €0.810 million, outturn: €0.333 million

The saving of €0.477 million (-59%) on expenditure on office equipment and external IT services was largely due to the delay in the move of the new Department to new offices in Trinity Point. As this move did not take place until March 2018, related office equipment and IT costs were reduced and thus the 2017 outturn costs in relation to this area were also below expected level.

Programme A Rural Development and Regional Affairs

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
A.1	Administration – pay	3,315	3,129	2,946
A.2	Administration – non pay	944	390	929
A.3	Dormant accounts measures	4,326	2,058	432
A.4	Western Development Commission	2,495	1,412	1,639
A.5	National rural development schemes	15,283	14,568	24,794
A.6	LEADER – rural economy sub programme	30,000	14,421	9,989
A.7	Tidy Towns Competition	1	1	1
A.8	Town and village regeneration	12,000	882	9,880
A.9	Rural, broadband, regional economic development	2,000	1,051	1,089
A.10	Local improvement schemes	10,000	16,961	—
		80,364	54,873	51,699

Significant variations

Overall, the expenditure in relation to Programme A was €25.5 million lower than originally provided. €0.74 million of this related to administration expenditure and has already been explained and the balance of the variance of €24.76 million was mainly due to the following:

A.3 Dormant Accounts Measures

Estimate provision: €4.326 million, outturn: €2.058 million

The saving of €2.268 million relative to the estimate provision was because certain dormant account measures supporting community based organisations did not commence as expected.

A.4 Western Development Commission

Estimate provision: €2.495 million, outturn: €1.412 million

The saving of €1.083 million relative to the estimate provision was due to legal constraints on the Commission issuing capital grants.

A.6 LEADER – Rural Economy Sub Programme

Estimate provision: €30 million, outturn: €14.421 million

The saving of €15.579 million relative to the estimate provision was due to the need for time for Local Action Groups (LAGS) to prepare project proposals. There is a natural lead in period between signing contracts with LAGs, the development of project applications and the final delivery of approved projects.

A.8 Town and Village Regeneration

Estimate provision: €12 million, outturn: €0.882 million

There was a saving of €11.118 million relative to the estimate provision. Successful projects under the Town and Village Renewal Scheme were not announced until October 2017, following the assessment of applications. It had been envisaged that the assessments would be completed earlier, but the establishment of the new Department of Rural and Community Development and the transfer of functions from the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs, led to delays in the finalisation of the assessments.

A.9 Rural, Broadband, Regional Economic Development

Estimate provision: €2 million, outturn: €1.051 million

The saving of €0.949 million relative to the estimate provision was due to the delay in signing the contract for delivery of high speed rural broadband, which meant that work streams planned by the Department could not be progressed.

A.10 Local Improvement Schemes

Estimate provision: €10 million, outturn: €16.961 million

The excess in expenditure of €6.961 million relative to the estimate provision (which was on the basis of a sanctioned virement from A6 Leader) was due to additional investment on improvement works on largely private minor rural roads. The work was undertaken within the context of an overall remit to improve the quality of life for people living in rural areas.

Programme B Community Development

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
B.1	Administration – pay	2,326	1,825	4,138
B.2	Administration – non pay	496	342	467
B.3	Supports for community and voluntary sector (National Lottery)	12,687	12,991	11,267
B.4	SICAP, local / regional development supports (National Lottery) ¹	42,230	42,511	42,224
B.5	Local community development committee (support)	1,615	715	—
B.6	RAPID ²	5,000	4,962	32
B.7	Dormant account measures	5,750	2,120	803
B.8	Programme for Peace and Reconciliation	800	959	—
B.9	Irish Water Safety	1,007	1,007	657
B.10	Library development and archive service	3,852	7,628	2,735
B.11	Community facilities fund	2,000	2,000	—
B.12	Other services	35	80	61
		77,798	77,140	62,384

¹ SICAP - The Social Inclusion and Community Activation Programme (SICAP) 2018 – 2022 provides funding to tackle poverty and social exclusion through local engagement and partnerships between disadvantaged individuals, community organisations and public sector agencies.

² RAPID - Revitalising Areas by Planning, Investment and Development (RAPID). In 2017 the recast RAPID Programme provided support to groups tackling social exclusion and improving quality of life in disadvantaged urban areas and provincial towns across the country.

Significant variations

Overall, the expenditure in relation to Programme B was €0.658 million lower than originally provided. €0.655 million of this related to administration expenditure and has already been explained and the balance of the remaining subheads show a net variance of €0.003 million, as detailed below:

B.5 Local community development committee (support)

Estimate provision: €1.615 million, outturn: €0.715 million

This subhead provides funding to local authorities as a contribution to the cost of staff resources for an expanded community role arising from the local government reform process. The saving in expenditure of €0.9 million relative to the estimate provision was due to delays in filling some of these posts.

B.7 Dormant accounts measures

Estimate provision: €5.750 million, outturn: €2.120 million

The saving of €3.63 million relative to the estimate provision was due to slower than expected drawdown of the Gateway Initiative (demand led) by local authorities and delays in establishing the Disadvantaged Youth Employment Initiative.

B.10 Library development and archive service

Estimate provision: €3.852 million, outturn: €7.628 million

The excess expenditure of €3.776 million (which was on the basis of a sanctioned virement from A6 Leader) relative to the estimate provision, supported the introduction of self-service machines in libraries, under the Library Strategy Act 2018 to 2022.

Programme C Charities Regulatory Authority

		2017		2016
		Estimate provision	Outturn	Outturn
		€000	€000	€000
C.1	Administration – pay	74	—	—
C.2	Administration – non pay	13	—	—
C.3	Charities Regulatory Authority	4,379	3,992	2,708
		4,466	3,992	2,708

Significant variations*C.3 Charities Regulatory Authority*

Estimate provision: €4.379 million, outturn: €3.992 million

The saving of €0.474 million relative to the estimate provision was due to savings on pay related programme costs in the Charities Regulatory Authority.

Note 4 Receipts

4.1 Appropriations-in-aid

	2017		2016
	Estimated	Realised	Realised
	€000	€000	€000
1 Miscellaneous	50	112	1,485
2 LEADER rural economy sub programme	5,000	17,065	2,284
3 Programme for Peace and Reconciliation	480	8	503
4 Dormant accounts – programme expenditure	10,076	4,178	803
5 SICAP – social inclusion and Community Activation Programme	—	2	181
6 Receipts from pension related deduction on remuneration	280	297	3,172
	15,886	21,662	8,428

Significant variations

Overall, appropriations-in-aid were €5.776 million more than forecast.

Explanations for variances are set out below:

2 LEADER Rural Economy Sub Programme

Estimate provision: €5 million, outturn: €17.065 million

The excess of €12.065 million was primarily due to the receipt of a 5% retention element (€13.8 million) from the 2007-2013 LEADER programme in January 2017. This was originally anticipated to be received in 2016

The total appropriations-in-aid receipts for 2017 are split between the old 2007-2013 Programme (€13,798,837) and the current 2014-2020 Programme (€3,265,766).

The figure includes all EU receipts in respect of claims submitted (claims under the current Programme and the 5% retention following the closure of the old Programme), refunds received from Local Action Groups (LAGS) in respect of unspent balances of preparatory support payments and refunds received from LAGs and/or project promoters in respect of debts incurred under the 2007-2013 Programme.

3 Programme for Peace and Reconciliation

Estimate provision: €0.480 million, outturn: €0.008 million

The estimate was based on an expectation of a receipt of European co-funding which did not materialise, but is expected to be received in subsequent years.

4 Dormant accounts – programme expenditure

Estimate provision: €10.076 million, outturn: €4.178 million

The shortfall relates to a reduced recoupment from the Dormant Accounts Fund as programme expenditure under dormant account measures was less than anticipated.

Note 5 Employee Numbers and Pay

5.1 Employee numbers

	2017
Number of department staff at year end (full time equivalents)	109

5.2 Pay

	2017
	€000
Pay	4,621
Higher, special or additional duties allowance	53
Overtime	5
Employer's PRSI	275
Total pay	4,954

5.3 Allowances and overtime payments

	Number of recipients	Recipients of €10,000 or more	Highest individual payment 2017 €
Higher, special or additional duties	9	2	13,589
Overtime and extra attendance	9	—	2,050
Extra remuneration in more than one category	1	—	3,055

5.4 Salary overpayments

The salary overpayments at 31 December 2017 were €11,319 in respect of 6 cases. Arrangements are being made to put recovery plans in place.

Note 6 Miscellaneous

6.1 EU funding

The outturn shown in subheads A.6 and B.8 include payments in respect of activities co-financed by the European Agricultural Fund for Rural Development and European Regional Development Fund respectively. Estimates of EU funding and outturns, based on expenditure and co-financing rates were as follows:

		2017		2016
		Estimate	Outturn	Outturn
		provision		
		€000	€000	€000
A.6	LEADER – Economy Sub- Programme	8,000	7,473	613
B.8	Programme for Peace & Reconciliation	680	815	—
		8,680	8,288	613

6.2 National lottery funding

		2017		2016
		Estimate	Outturn	Outturn
		provision		
		€000	€000	€000
B.3	Supports for community and voluntary sector (part funded by National Lottery)	8,221	8,570	7,285
B.4	SICAP and local/regional development supports (part funded by the National Lottery)	2,100	2,522	3,005
		10,321	11,092	10,290

6.3 Carryover to 2018

Under section 91 of the Finance Act 2004, €7.7 million in unspent allocation in respect of capital elements from subhead A8, town and village regeneration was carried forward to 2018.

6.4 Write-offs

Sanction was obtained from the Department of Public Expenditure and Reform to write off €29,595 in respect of the misapplication of funds in 2008 under the Local and Community Development Programme.

Appendix A Accounts of bodies and funds under the aegis of the Department Rural and Community Development

The following table lists the bodies under the aegis of the Department and where the Department has an obligation to present financial statements. It indicates, as at end March 2018, the period to which the last audited financial statements relate and when they were presented to the Oireachtas

Body/ departmental fund	Last accounting period	Date of audit report	Received by Department	Presented to the Oireachtas
Irish Water Safety	2016	20 Dec 2017	12 Jan 2018	1 Feb 2018
Pobal	2016	30 Jun 2017	4 Jul 2017	6 Jul 2017
Western Development Commission	2016	22 Dec 2017	9 Feb 2018	— ^a
Charities Regulatory Authority	2016	19 Dec 2017	20 Dec 2017	1 Feb 2018

^a Subsequently filed on 26 July 2018
