

Annual Performance Report



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

INDEPENDENT.OBJECTIVE.CONSTRUCTIVE.COMMITTEDTOEXCELLENCE.

2026

2025

2024

2023

2022

2021



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2024 Key Highlights

Certified Accounts:
9 Month target achieved



Certified 97% of accounts due for audit in 2024, when measured by value, within nine months of the financial year end (target 95%)

Examinations:
Target achieved



Completed 25 examinations dealing with aspects of public service delivery and the use of public resources (target 25)

Credit issuance:
Timeliness

100%

100% of requests from the Minister for Finance responded to for supply and quarterly credits for the issue of funds from the Central Fund of the Exchequer before the credit period commenced

Recommendations:
Acceptance rate

100%

Made 34 recommendations aimed at ensuring good practice and improved performance, of which 100% accepted in full by the audited body

Audit opinion:
Clear audit opinion



Issued a clear audit opinion in 95% of the financial statements certified in 2024

Foreword



SEAMUS McCARTHY
Comptroller and Auditor General

In supporting me in my role as Comptroller and Auditor General, the Office of the Comptroller and Auditor General plays a key role in the process of democratic accountability and for the reporting and use of public funds in Ireland. As a part of its own accountability, like all other public bodies, the Office has a duty to report publicly and transparently on how it uses the resources entrusted to it. I am very happy to welcome the publication of the 2024 performance report for the Office.

This report shows that the management and staff of the Office have continued to deliver a quality and effective audit service to public bodies. They have built a supportive team-based culture that will have the ability to sustain our values into the future, and have made this a great place to work.

I would like to express my deep gratitude to all the staff of the Office for their continuing support and dedication which allows me to carry out my statutory functions.



COLETTE DRINAN
Secretary and Director of Audit

In 2024, we continued our focus on delivering high quality, professional audit services on a timely basis, underpinned by our core values. As well as progressing our existing strategic goals, we commenced the process of developing our next five-year strategic plan. We also took steps to further increase the overall sustainability of the organisation. Some of the key achievements in 2024 were

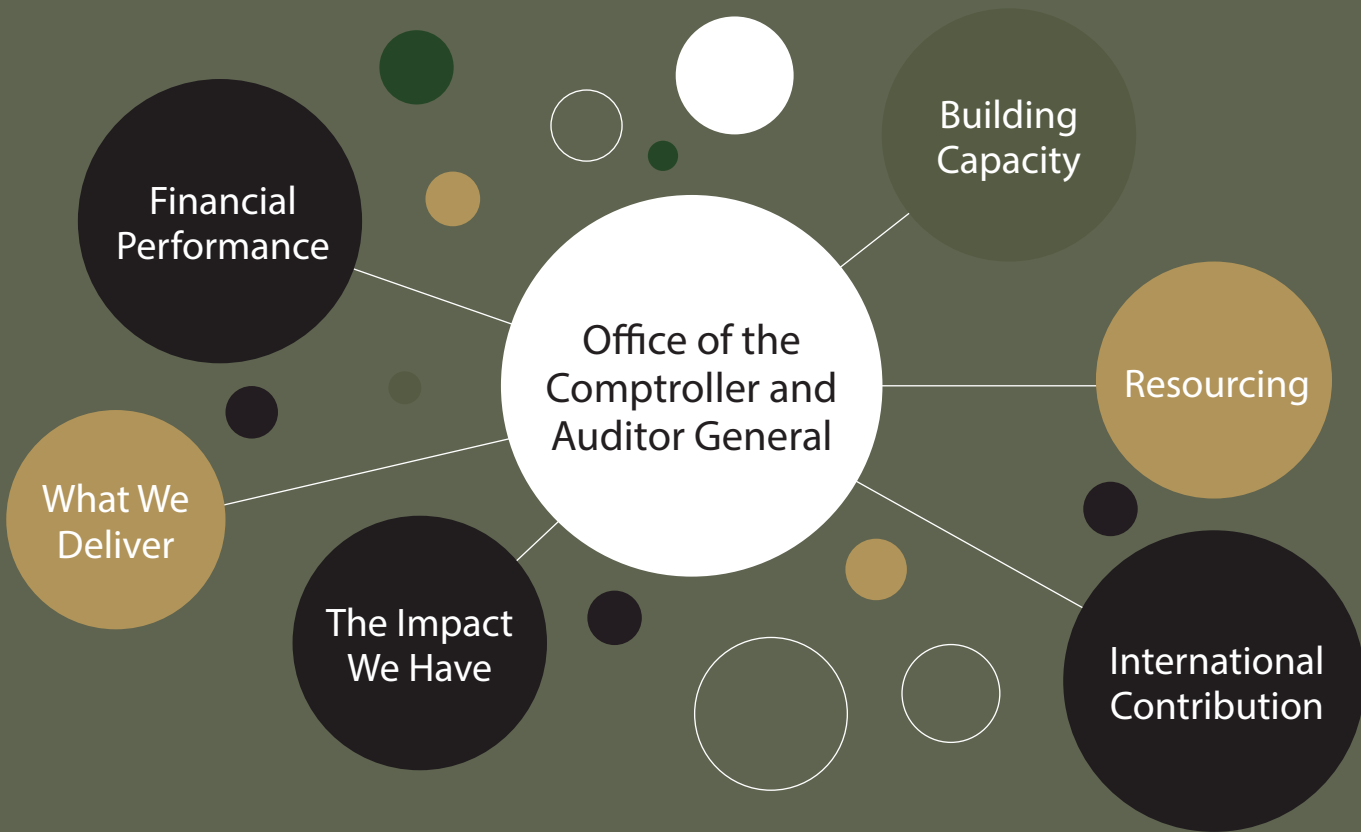
- » For 2023 accounts, 97% (by turnover); 71% (by number) certified within nine months of the financial year-end
- » 25 performance audit reports completed dealing with aspects of public service delivery and the use of public resources
- » Recognised as one of Ireland’s Best Workplaces for medium-sized businesses by Great Place to Work, in addition to receiving a special award for our organisational culture
- » Chaired the INTOSAI Performance Audit sub-committee
- » Ongoing expansion of our use of data analytics and other new technologies to enhance our overall effectiveness, as recognised by the short-listing of our work for a Civil Service Innovation award
- » Gained certification under the updated ISO/IEC 27001:2022 in respect of the security of our computer systems and information handling procedures
- » We continued to make progress in meeting our energy efficiency and emissions reduction targets

I would like to thank those in the Office for the ongoing commitment, professionalism and innovation, which made these achievements possible.

I. Introduction

This report presents key performance information for the Office of the Comptroller and Auditor General. The report outlines performance in 2024 compared to prior years, under **six themes** using a combination of quantitative and qualitative methods.

Those themes are:

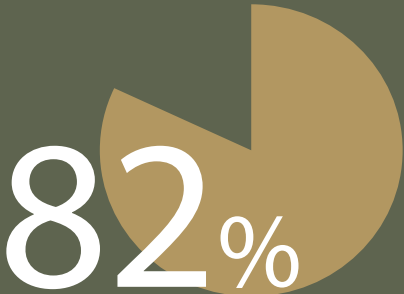


Strategic Objectives

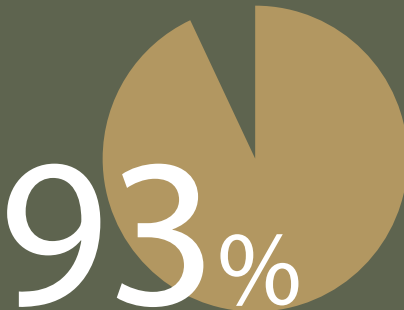
This year marked the fourth year of the implementation of the Statement of Strategy 2021-2025. The strategy consists of three key priorities and a number of underlying strategies. The Office has also committed in the strategy to reporting annually on its progress in implementing these priorities.

Actions implemented or expected to be implemented as planned

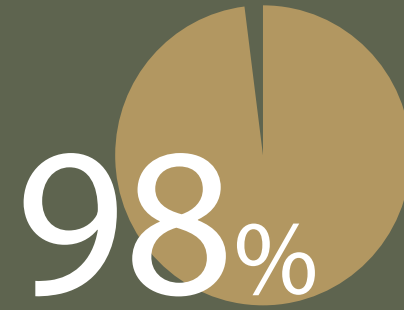
Delivering high quality...
Delivering high quality, professional audit services in a timely manner and in accordance with the International Standards on Auditing;



Making a difference....
Making a difference to the bodies we audit, the Oireachtas and the public and;

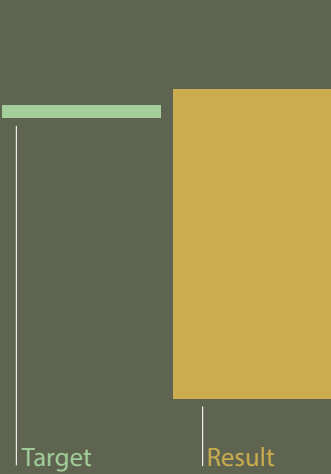


Stenghtening the Office....
Strengthening the Office to be an exemplar public sector organisation and an employer of choice for people wishing to pursue a career in auditing and who want to make a difference to the delivery of public services.



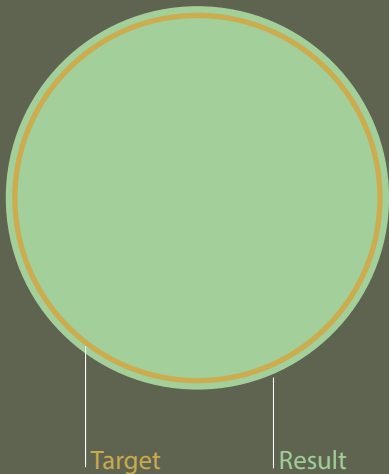
What we deliver

97%



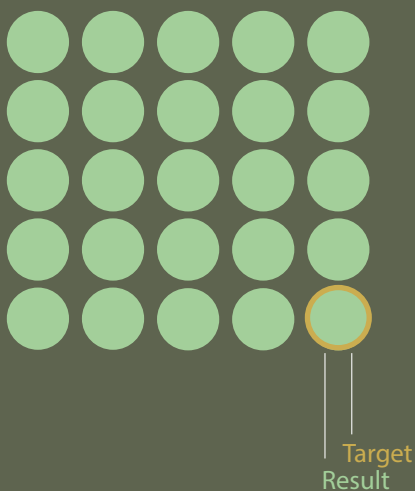
Certified accounts
Certified 97% of accounts due for audit in 2024, when measured by value, within nine months of the financial year end (target 95%)

289



Completed audits
289 audits of financial statements completed (target 285)

25



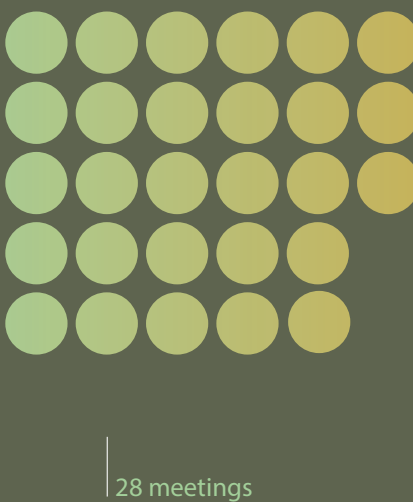
Examinations
Completed 25 examinations dealing with aspects of public service delivery and the use of public resources (target 25)

100%



Credit requests
100% of requests from the Minister for Finance responded to for supply and quarterly credits for the issue of funds from the Central Fund of the Exchequer before the credit period commenced

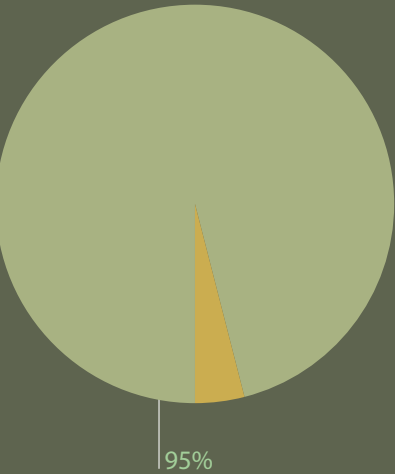
28



Committee of Public Accounts
Attended all 28 meetings of the Committee of Public Accounts

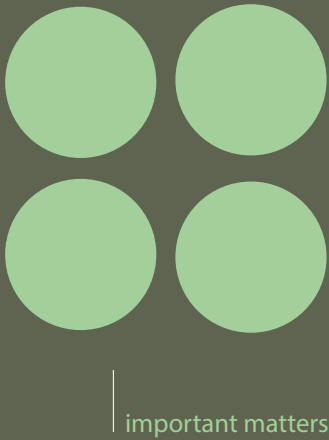
The impact we have

95%



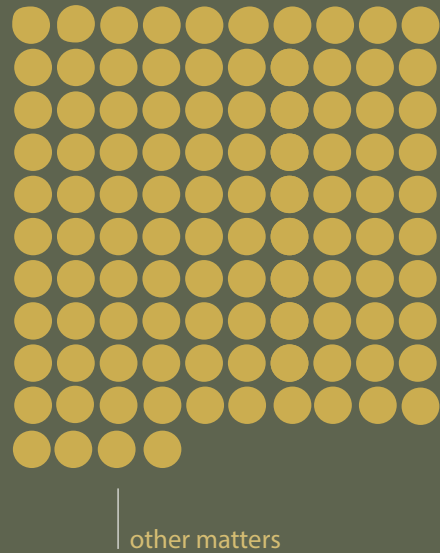
Audit opinion
Issued a clear audit opinion in 95% of the financial statements certified in 2024

4



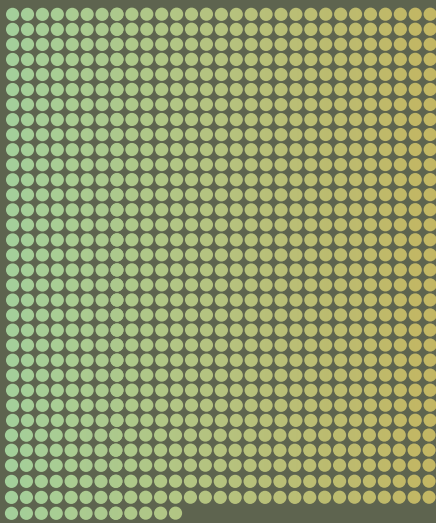
Important matters
Drew attention to 4 important matters in understanding the accounts of public bodies

104



Other matters
Drew attention to 104 other matters deemed to be important to users of the accounts

969



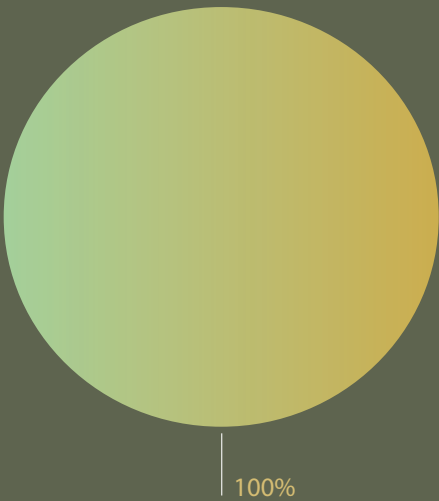
Post audit correspondence
Raised 969 matters requiring attention with the management of audited bodies in post audit correspondence

34

100%

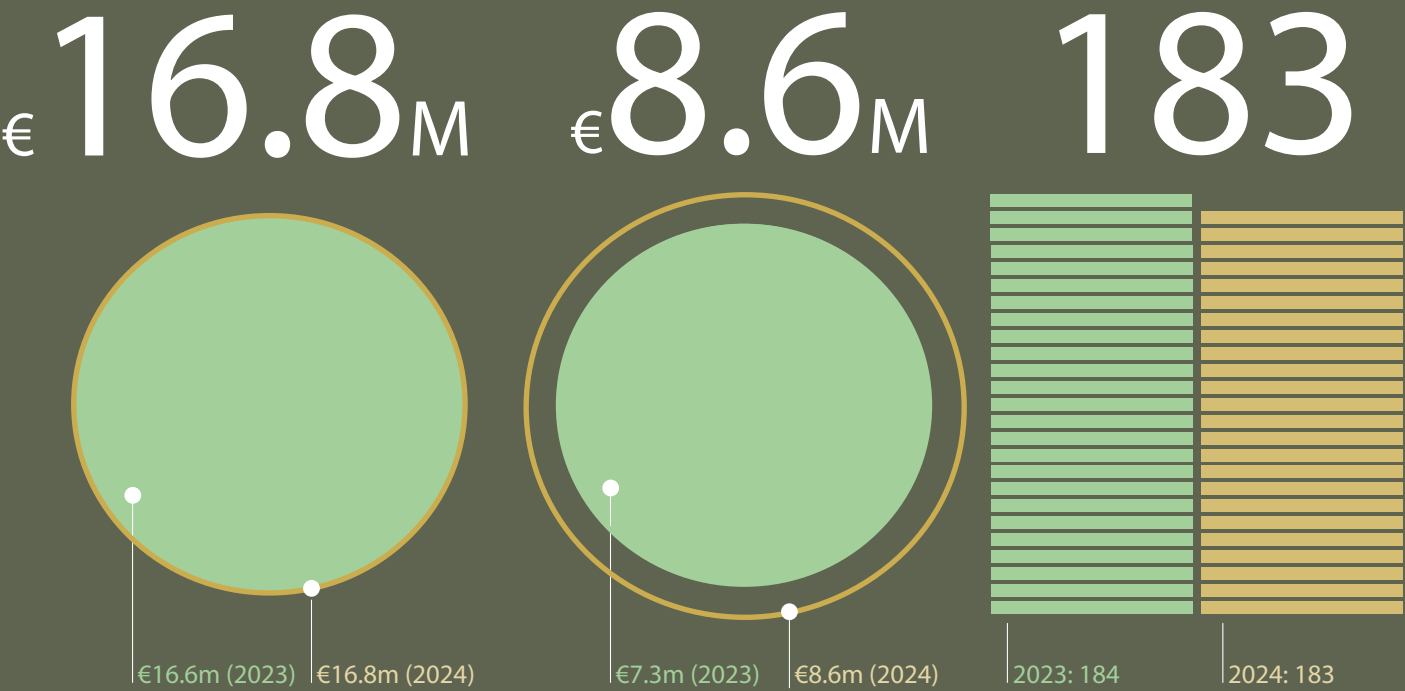
Recommendations
Made 34 recommendations aimed at ensuring good practice and improved performance, of which 100% accepted in full by the audited body

All



Quality
Conducted all financial audits and examinations in accordance with international auditing standards

Our Financial Performance

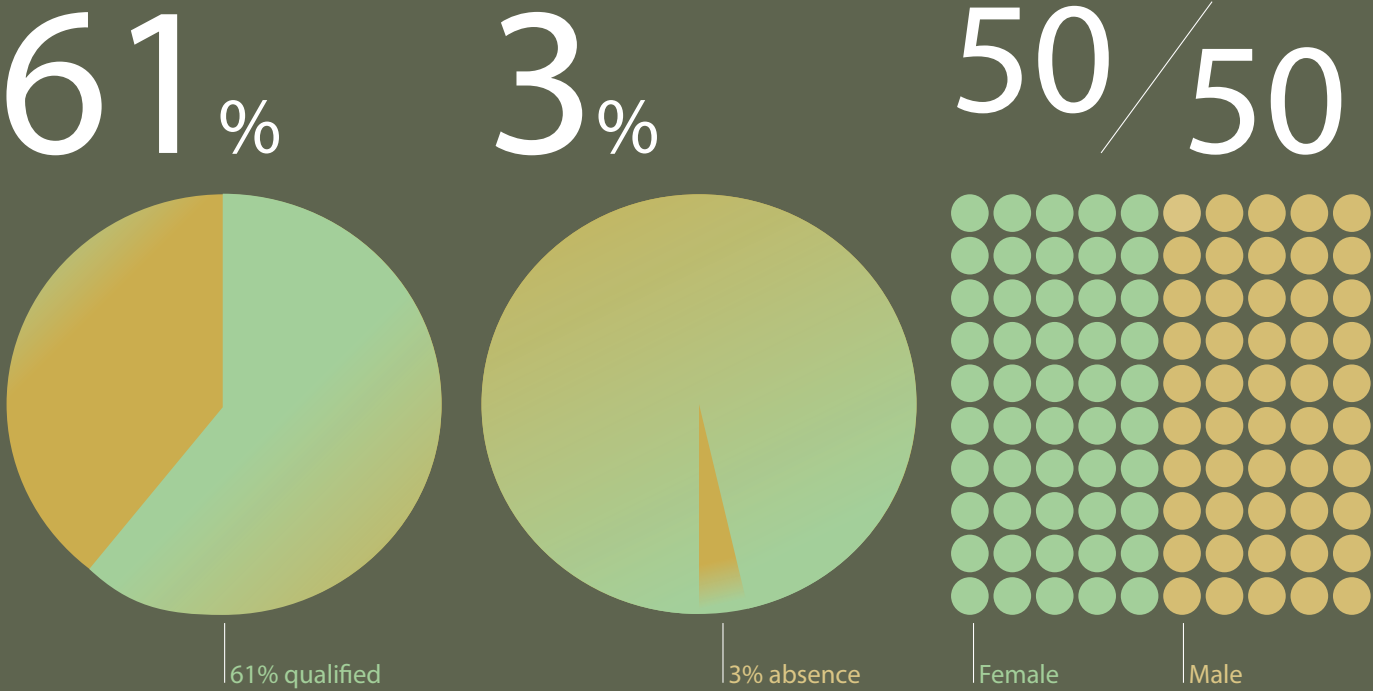


Programme cost
Delivered an audit and examinations programme at a total cost of €16.8 million (2023: €16.6 million)

Audit fees
Collected €8.6 million in audit fees in line with partial cost recovery approach (2023: €7.3 million)

People
Employed an average of 183 staff (WTE) at a salary cost of €14.1 million (2023: 184 WTE, cost €13.6 million)

Resourcing

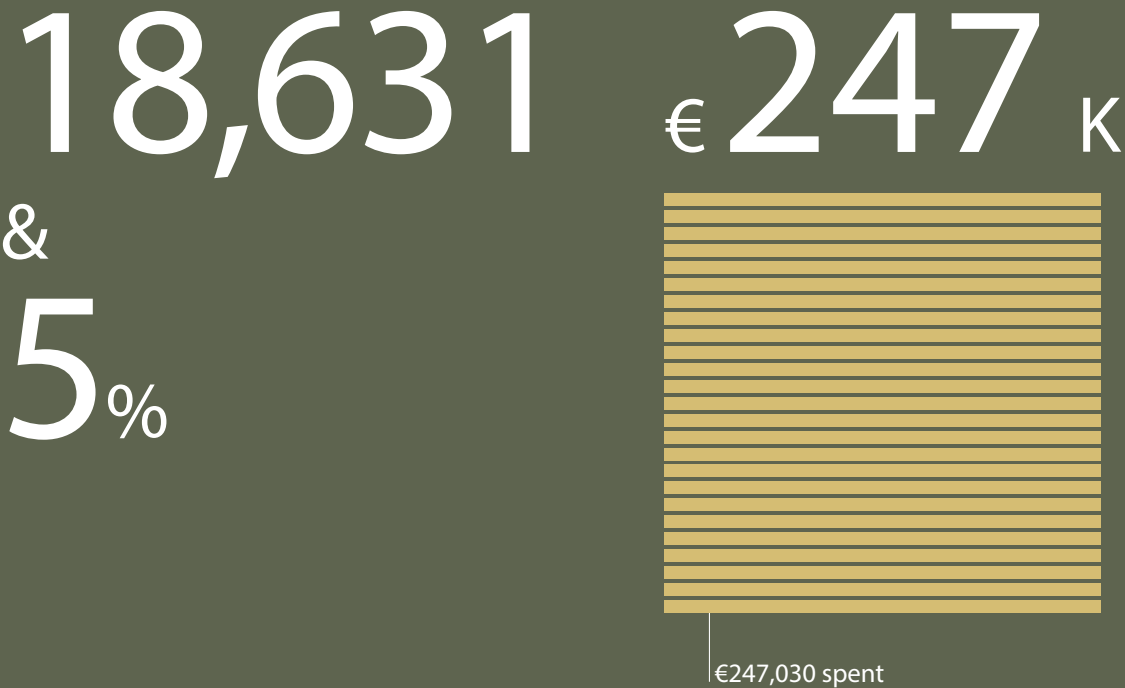


Qualified auditors
61% of the staff assigned to financial audit were qualified accountants and the remainder were part qualified (all managers assigned to financial audits are qualified accountants)

Sickness absence
Staff had an average sickness absence rate of 3%

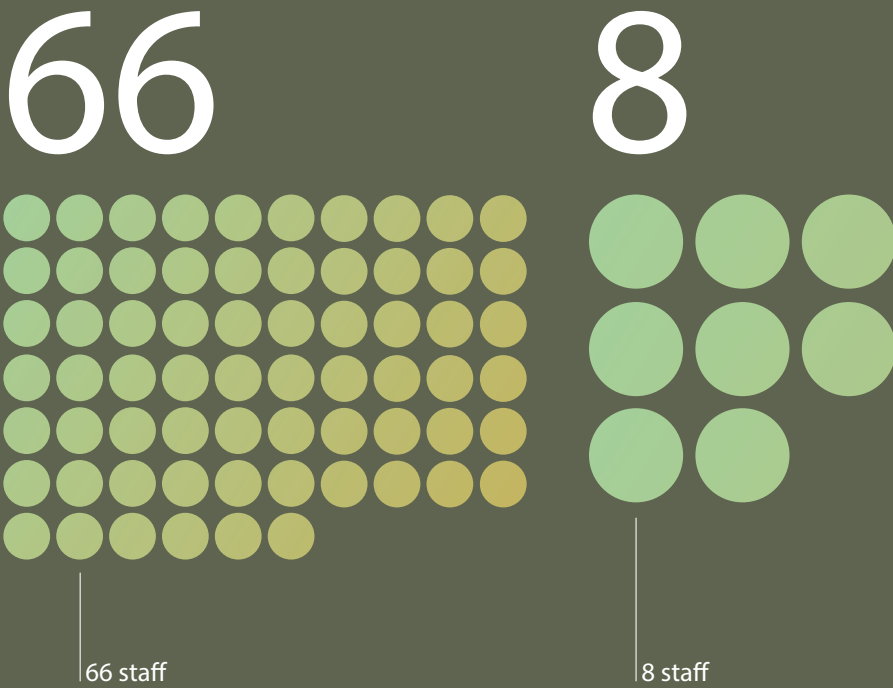
Gender ratio
Gender balance between female and male employees was 50:50. At Management Board level the ratio was 59:41.

Building capacity



Training
Over 18,631 hours were devoted to training courses, professional studies and graduate training which amounted to 5% of available time

Graduates
€247,030 was spent supporting post graduate and professional studies, continuing development training and professional membership fees



Professional development
66 staff were pursuing professional accountancy or post graduate studies

Exams
8 staff members completed their final examinations and qualified as professional accountants

III. Additional Information & Key Trends

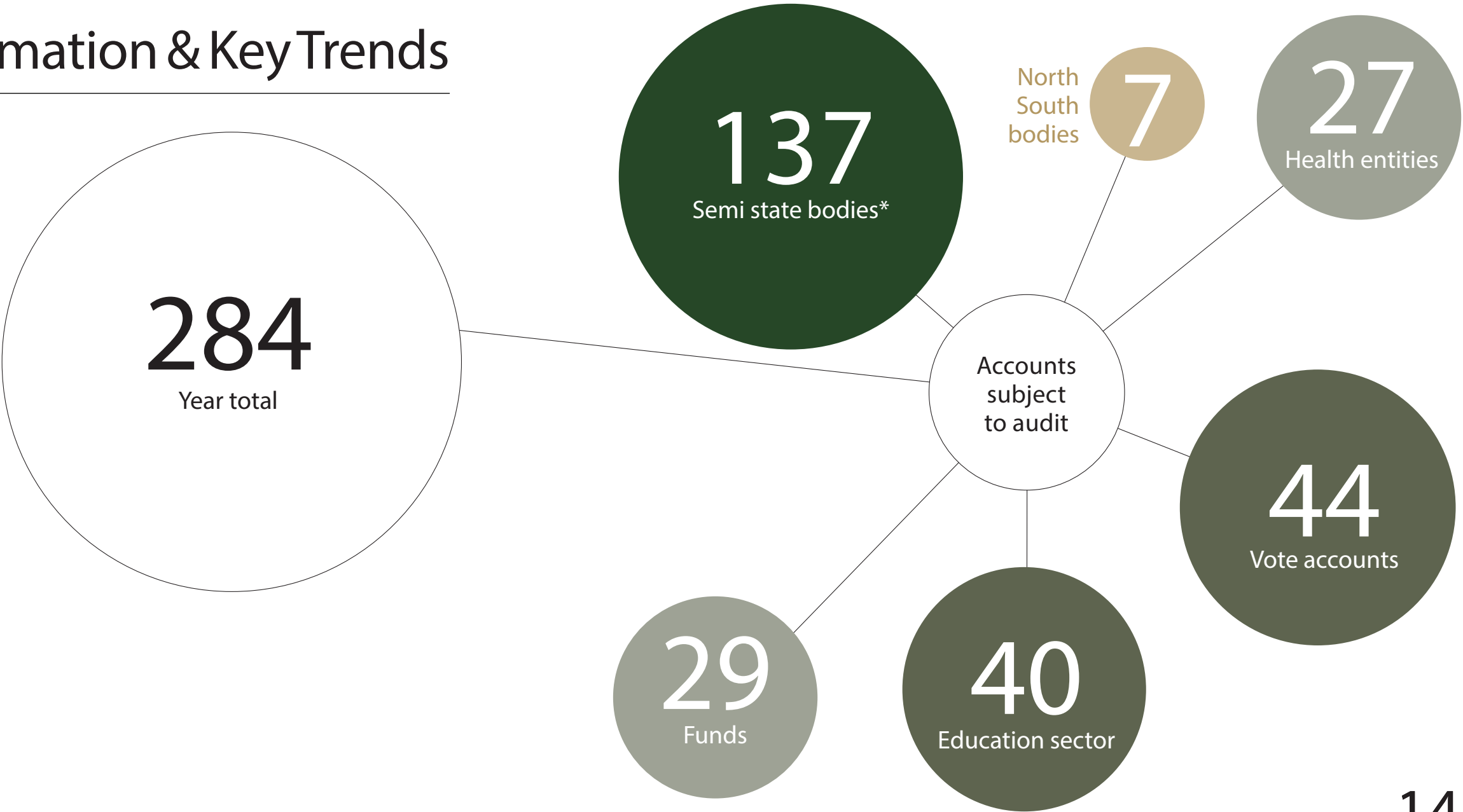
The following sections provide information on delivery, impact measures and financial performance.

Accounts subject to audit

The accounts to be audited by the Comptroller and Auditor General are set by law. In a small number of cases, audits are undertaken with the agreement of the Minister for Public Expenditure, National Development Plan Delivery and Reform. The graphic shows the number of accounts subject to audit in 2024. Information in relation to new and ceased audits is available on our website.

Programme delivery

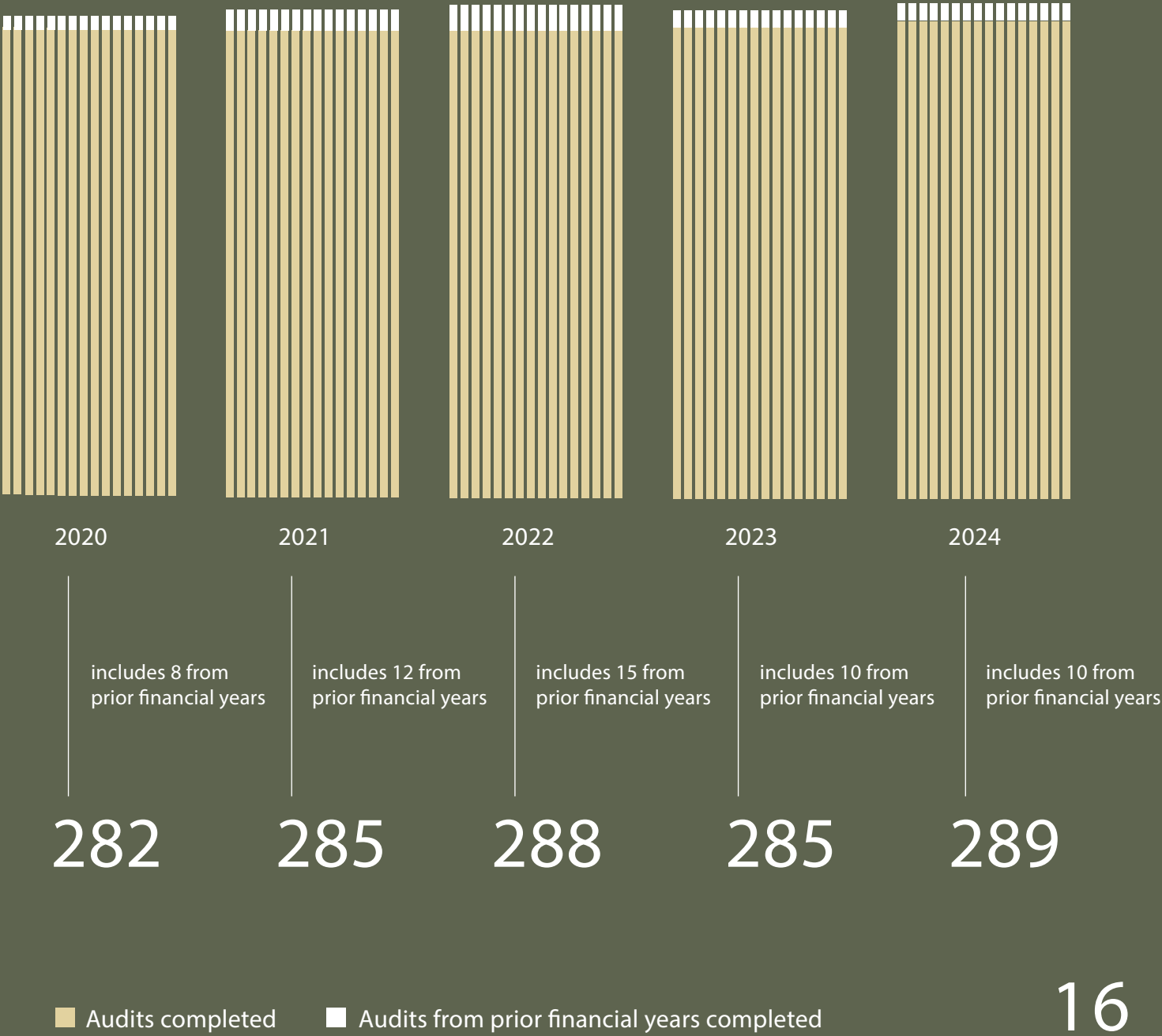
The audit of the financial statements of public bodies and the presentation of those financial statements to the Oireachtas are fundamental in ensuring that there is effective accountability for the use of public funds.



* Includes subsidiaries of State bodies

Number of audits completed

The graph shows the number of audits completed in each year. In the case of the appropriation accounts of government departments and offices, the C&AG publishes the accounts in accordance with the Comptroller and Auditor General (Amendment) Act 1993. In the case of the remaining public bodies, the responsibility for laying the audited accounts before the Oireachtas or for publishing the accounts is a matter for the relevant government department or body.



Audit certification timeliness

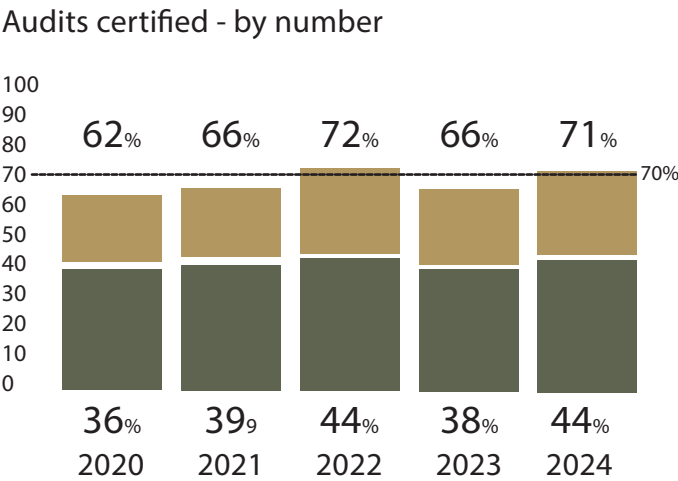
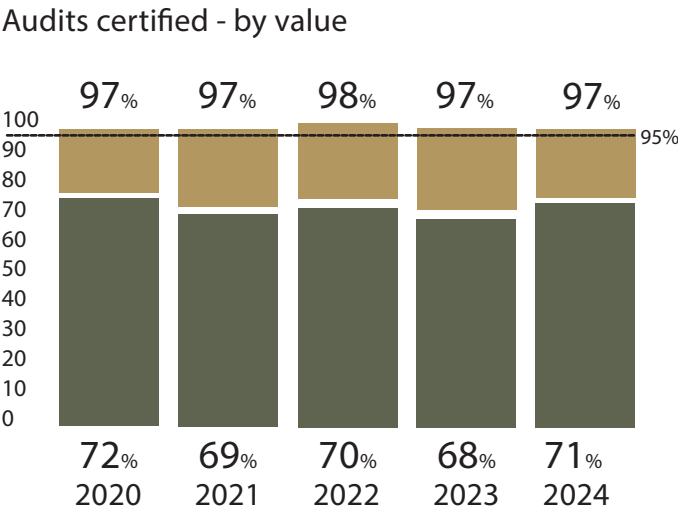
Certified accounts

The Office’s key performance indicators on audit timeliness are measured by reference to value of turnover, and to the number of accounts.

The key reference date for the Office is the end of the ninth month following the end of the financial period. In recent years, an audit completion target of 95% by value and 70% by number has been set.

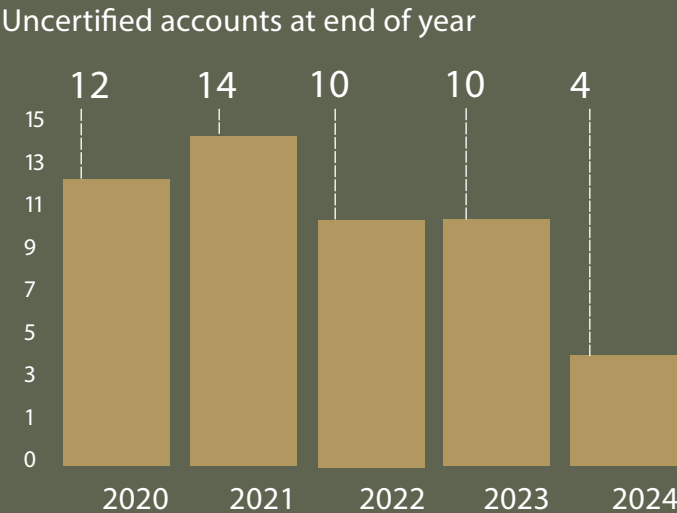
In order to advance audit timeliness overall, priority has been given to certifying high-value accounts earlier.

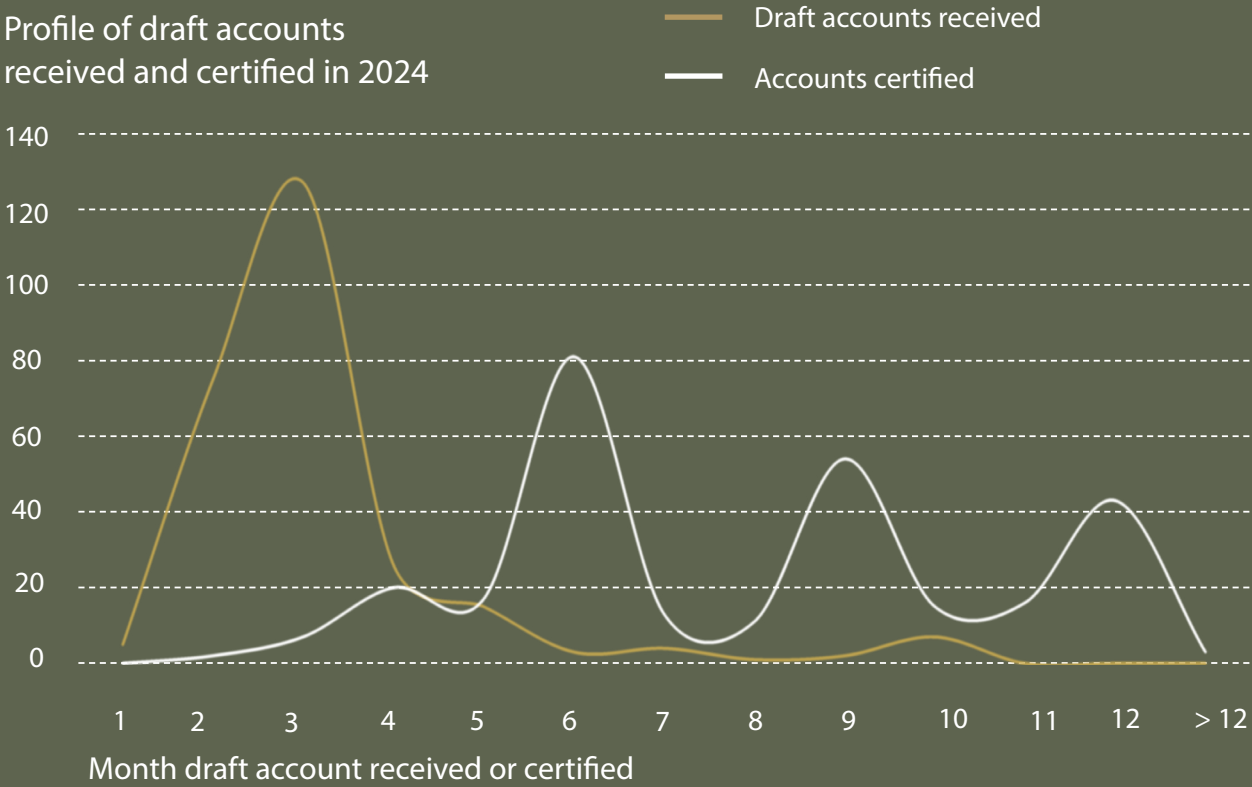
- 6 months
- 9 months
- 9-month target



Uncertified accounts

The number of audits remaining to be completed at the end of each year (uncertified accounts) is shown in the graph on the right. The pandemic caused a slight increase in uncertified accounts at the end of 2021, compared to previous years. At end 2024, four audits for financial periods ending in 2023 remain to be certified at year end.



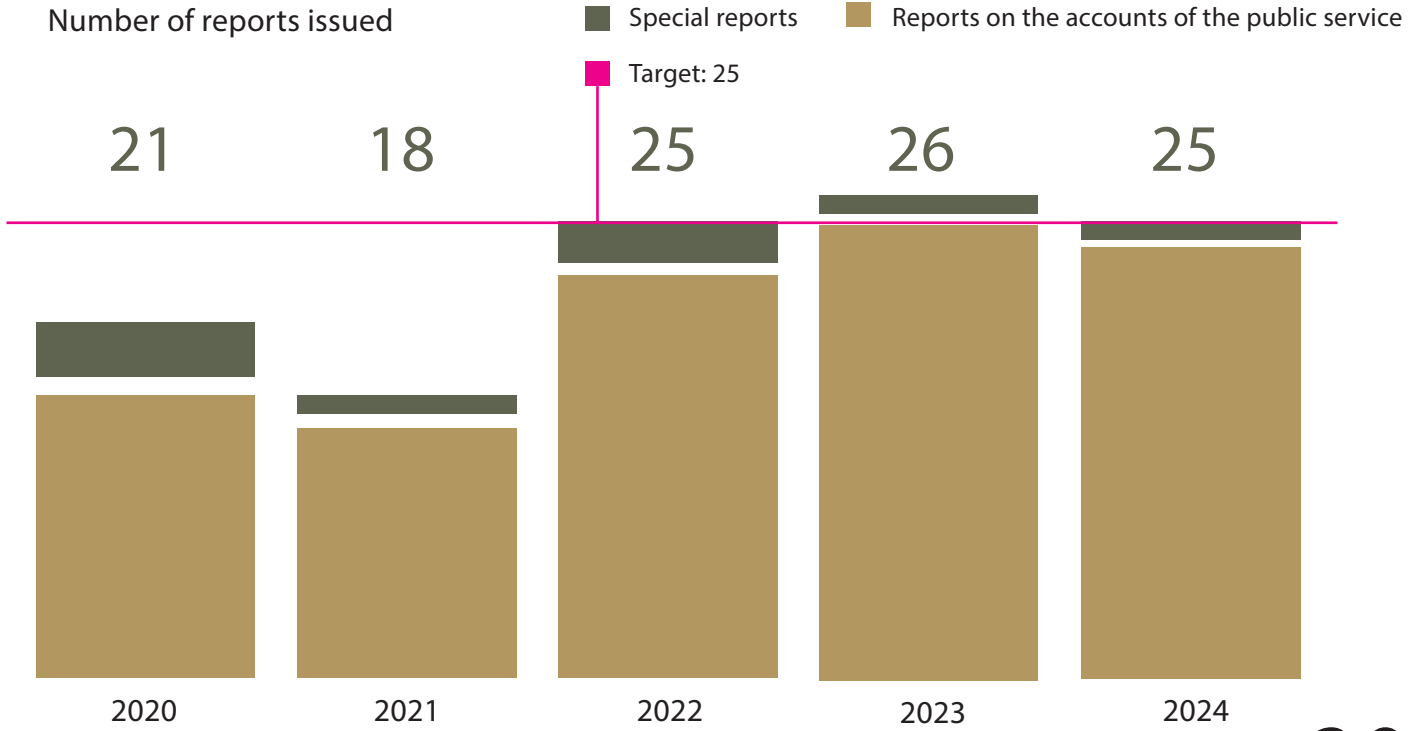


The graph above displays the profile of 2023 draft accounts presented for audit in 2024 compared to the profile of these accounts certified in 2024.

Public sector bodies are required to submit draft accounts for audit two or three months after the end of their accounting period. This leads to the majority of the draft accounts being received by 31 March each year. In order to maximise the efficiency of its resources, the Office spreads the audits throughout the year. Prioritisation is given to high value accounts. This leads to peaks in certification at the six month mark and the nine month mark, when all the votes must be certified and presented to the Oireachtas. The remaining audits are completed by year end, except in a small number of instances.

Examinations

The Comptroller and Auditor General carries out examinations and then reports to Dáil Éireann on matters relating to the management and use of public resources. Reports of the C&AG form the basis of much of the work of the Public Accounts Committee.



Ensuring Quality

The quality of our work is based on two key principles:



We have policies and processes in place in relation to recruitment, training, continuing professional education and development, codes of conduct, and operational reviews of financial audit work and reports prior to publication.

Our quality control system for financial audit contains measures to monitor quality including reviews of:

- » selected audits during the course of the audit by a senior manager independent of the team
- » all audits undertaken by commercial firms by a senior manager prior to certification
- » a sample of audits post certification by an external reviewer every year.

Our quality control system for examinations contains measures to monitor quality including:

- » reviews of selected examinations during the course of the examination by a senior manager independent of the team prior to certification
- » post project reviews and annual staff workshops
- » periodic review of a sample of reports by an external reviewer.



Measuring the Impact of our Work

Results of financial audits

The C&AG's audit of financial statements has two main focuses.

- 1. accuracy and completeness of the financial statements,
- 2. regularity and propriety of the transactions recorded in the financial statements, and the adequacy of governance of the public bodies, reported on an 'exception' basis.

Qualified Audit Opinion

15 sets of financial statements (5.2% of total number of accounts) certified in 2024 received a qualified opinion*

15

Pensions

15

Total

Emphasis of matter

4 sets of financial statements certified in 2024 received an audit report containing emphasis of matter paragraphs

3

Non-compliance with accounting

1

Other

4

Total

Significant other matters

104 significant other matters noted in audit reports

36

Procurement non-compliance

18

Other accounting issues

15

Chapter/Report reference

11

Weak controls

10

Value for money

8

Propriety/governance

6

Taxation/fines/loss

104

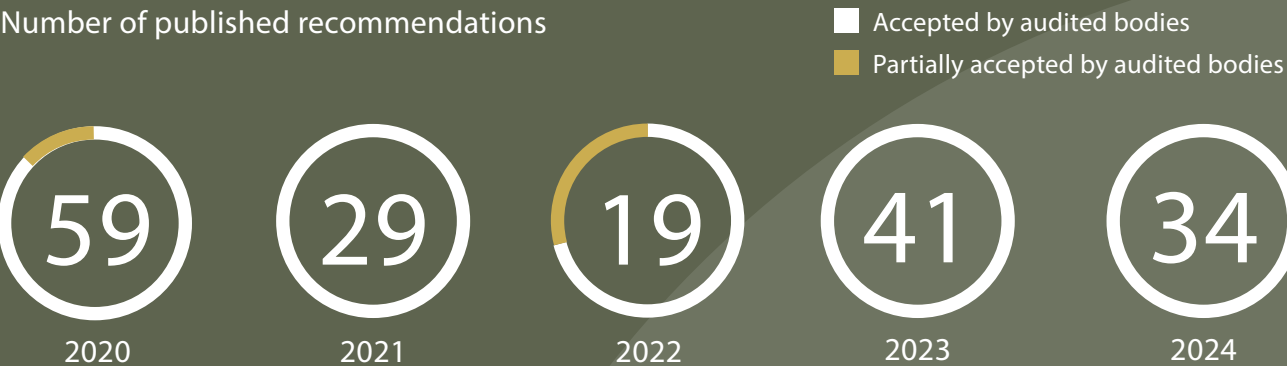
Total

* Includes financial statements which were qualified for more than one reason.

Impact of recommendations on foot of examinations

Reports contain specific recommendations for good practice and improved performance together with the responses of the audited body.

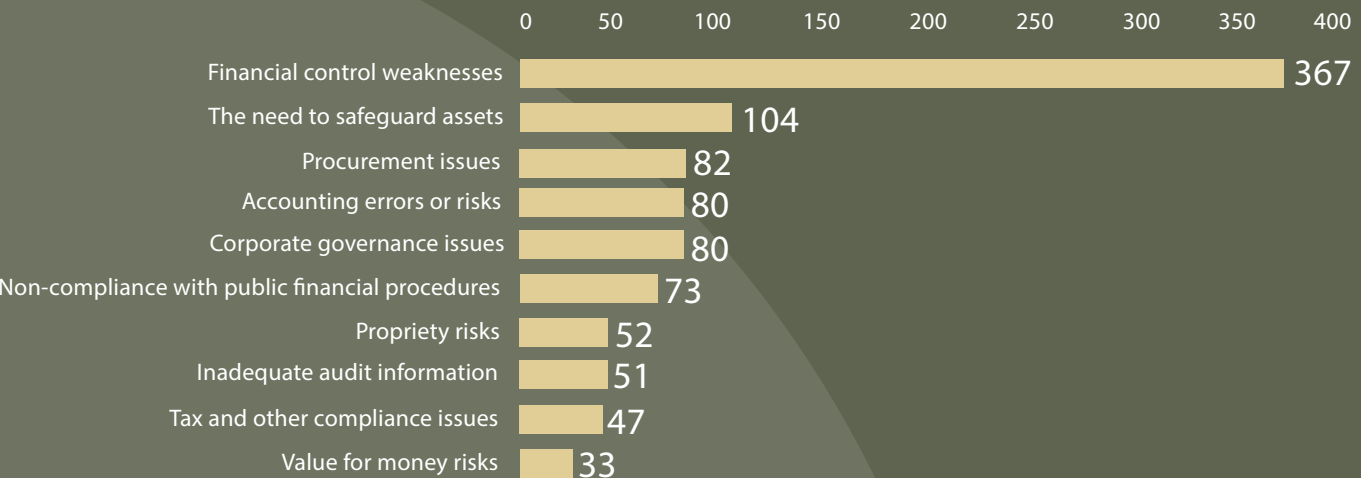
Number of published recommendations



Matters raised with management

In addition to published reports, audit contributes to value by issuing post audit correspondence which aims to assist bodies to enhance their internal control and management by communicating findings, recommendations, and opportunities for improvement.

Types of issues raised with bodies in respect of the accounts certified in 2024



The chart above shows the types of issues raised with bodies in respect of the financial statements certified in 2024. In general, the matters referred to in the correspondence involve shortcomings in procedures which, if not addressed, could expose the bodies to loss, inaccurate financial reporting, non-compliance with appropriate procedures or governance norms for the public service.

Audited Bodies Feedback Survey

Every two years audited bodies are requested to complete a feedback survey.

These are the results of the most recent survey completed in quarter 1 2025.

95%

Place 'very high' or 'high' value to the financial audit work undertaken

Audited bodies indicated that there was clear communication throughout the audit process with a good flow of two way communication between the auditors and the audited body.

84%

of respondents said they were very satisfied / satisfied with the clarity and comprehensiveness of audit findings

Audited bodies highlighted the audit team as being very positive, suggesting that they are responsive, helpful, and approachable with regard to the collaborative working arrangement.

86%

of respondents find our engagement with audit committees very useful / generally useful

Respondents indicated that audits were conducted in an efficient manner across various aspects, including continuous engagement with the audited body, and the timely request of information.

The small number of issues noted by respondents centered on audit timeliness, resourcing and management of audit information requests and queries.

93%

of respondents described the working relationship as very constructive / constructive

84%

Place 'very high' or 'high' value to the other reporting work undertaken

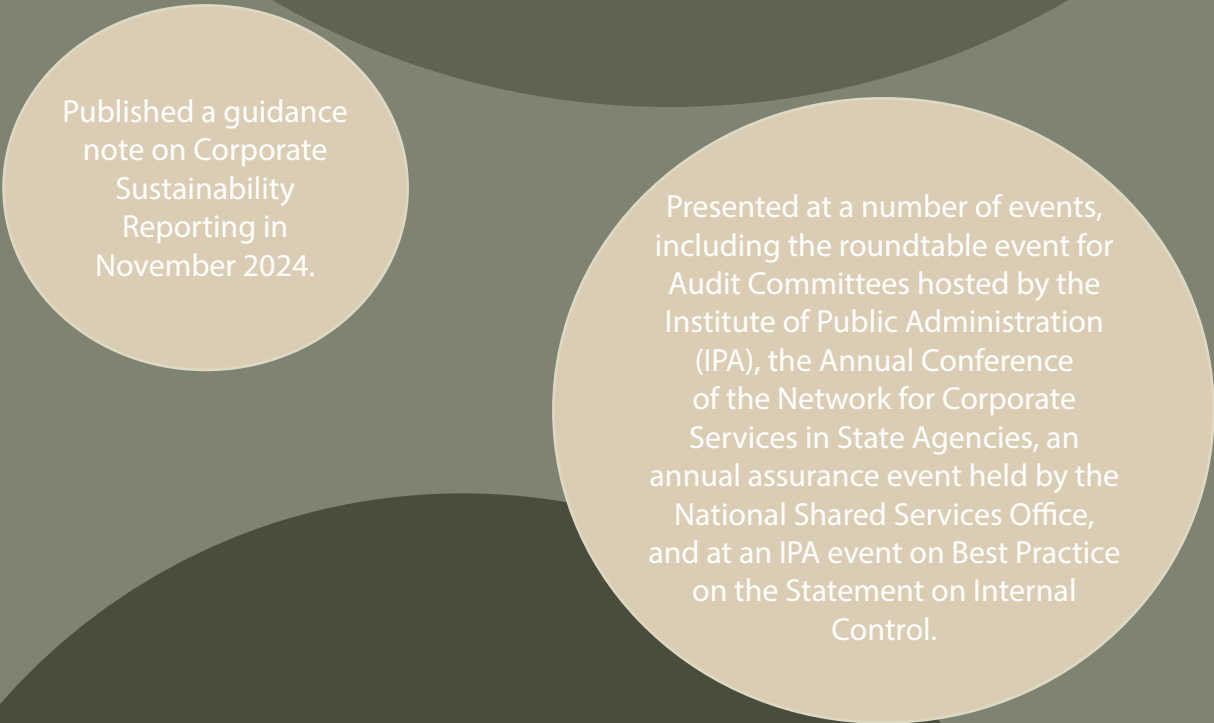
Audit Insights

The purpose of audit insights is to identify and share learning opportunities for bodies by providing information on common recurring issues and good practice examples, identified through our financial audit and reporting work.



Audit Insights Unit

The Audit Insights unit publishes reports containing useful recommendations or examples of good practice which may be applied across the public service and supports events for those involved in public administration which share insights on good practice from across the public sector. The events cover topics such as good financial management practices and governance.



Financial Performance

At the end of each financial year, each department and office is required to prepare an account, known as the appropriation account, which reports the outturn for the year compared with the amount provided by Dáil Éireann. The Office's appropriation account is audited by an independent firm of accountants appointed by the C&AG.

Financial Costs		2020 (€'000)	2021 (€'000)	2022 (€'000)	2023 (€'000)	2024 (€'000)	
Total operational costs	→	14,301	14,548	15,874	16,640	16,842	
Staff costs	→	11,759	12,105	13,077	13,629	14,144	Payroll costs represent 84% of the annual cost of the Office. Pay rates are determined by the Minister for Public Expenditure, National Development Plan Delivery and Reform
Travel expenses	→	156	7	116	193	248	
Contracted audits	→	824	1,067	1,069*	1,040	1,040	Selected financial audits are outsourced
Other costs	→	1,562	1,369	1,612*	1,778	1,410	
Income: Audit fees collected	→	6,277	7,983	7,285	7,267	8,551	Audit fees are charged in respect of certain financial audits upon certification of the account.
ASC (PRD)	→	339	339	380	467	477	
Net Exchequer cost	→	7,685	6,226	8,209	8,906	7,814	

* Certain costs for 2022 were recategorised in the 2023 Performance Report.

Our People

Governance Structure

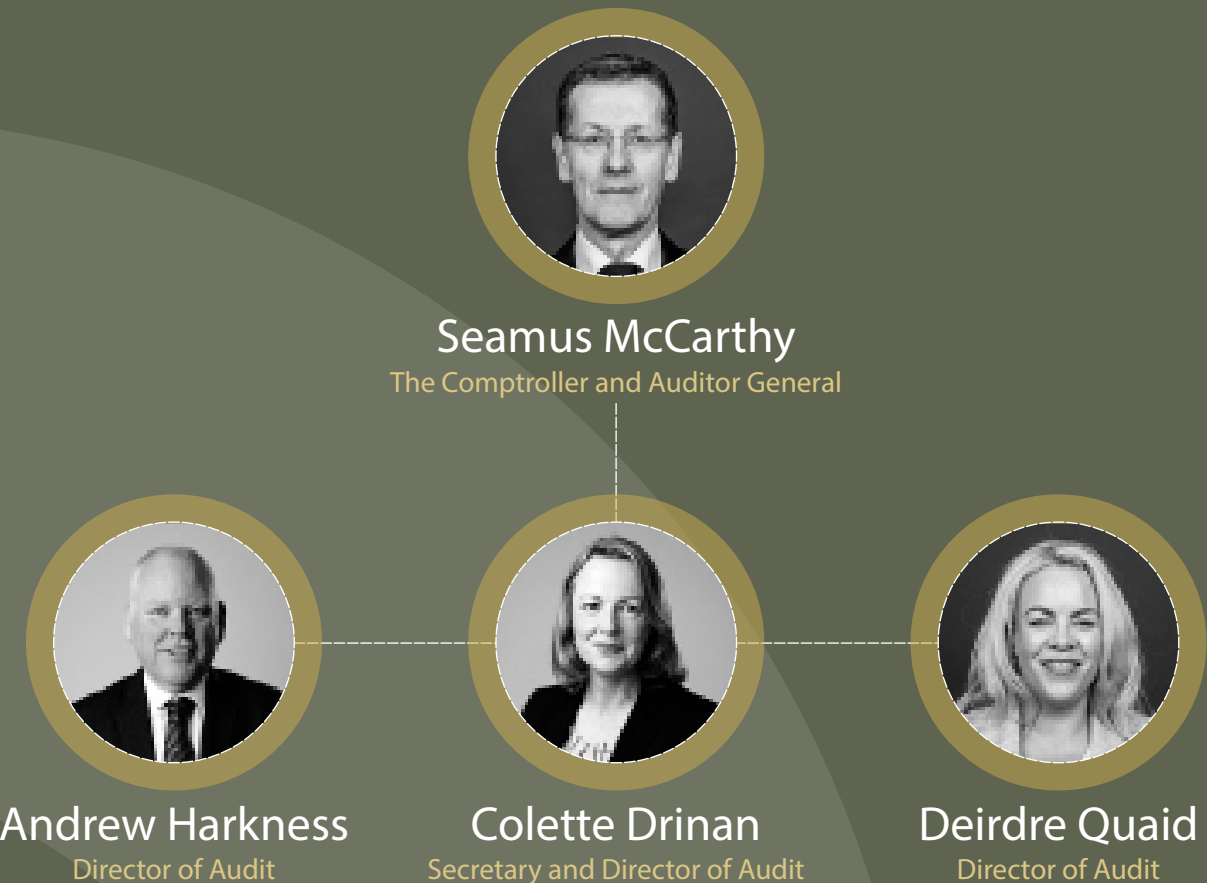
The C&AG has the statutory power to regulate the business of the Office. In discharging this responsibility, he is assisted by an Audit Board and Management Board. The Secretary and Director of Audit is the Accounting Officer for the Office.

The Office is organised into directorates headed by the three Directors of Audit based on audit and reporting work programmes. Within each directorate a number of divisions are assigned portfolios of work based on sectors operating within the public service.

The Audit Board and Management Board are core elements of corporate governance arrangements, agreeing the range of other elements and, through their scrutiny roles, overseeing the policies, plans and effectiveness of those other elements.

An Audit Committee advises the Accounting Officer on all matters relating to risk management, internal control, governance and external reporting and also seeks to foster generally the development of best practice in the conduct of internal audit, risk management and external reporting in the Office. The Audit Committee met four times during 2024.

Further information on the OCAG governance framework is available here www.audit.gov.ie/en/about-us/



Our International Contribution



Participation in selected international fora for public audit in Europe and worldwide, including chairmanship of INTOSAI's Performance Audit Sub-committee and membership of INTOSAI's Financial Audit and Accounting Sub-committee.

INTOSAI Performance Audit Sub-committee (PAS)

PAS is INTOSAI's expert community on public sector performance audit and has a mandate that includes developing standards and guidelines for performance auditing. In March 2024, the State Audit Office of Georgia hosted the fifteenth INTOSAI PAS annual conference in Tbilisi, Georgia. The meeting was held over a two day period and was chaired by the Office. A number of key topics were discussed during the meeting, including the scheduled maintenance of the performance audit pronouncements. The theme of knowledge sharing was supported by presentations and discussions on environmental audit, artificial intelligence, performance auditor capacity development, and civil society engagement in performance audit.



A Member of the Contact Committee. The Contact Committee is composed of the Heads of the EU Supreme Audit Institutions (SAIs) of the European Union and the European Court of Auditors.



An observer on the Public Audit Forum. The Public Audit Forum brings together all the UK and Ireland's public audit organisations to provide a focus for developmental thinking about public audit.



During 2024 the Office participated in a global audit of climate change adaptation actions. This resulted in a chapter in the annual report – [Adapting flood risk management to climate change impacts](#). Almost 40 Supreme Audit Institutions participated in the initiative by conducting performance audits on adaptation actions. It is intended that there will be a global publication in 2025 containing the lessons learned, insights and impacts of the audits. In November 2024, the Office participated in a panel discussion at the INTOSAI Development Initiative World Summit in Tbilisi, Georgia and presented on its published report.



Continued to serve on the Evaluation and Audit Advisory Committee of the International Civil Aviation Organisation (ICAO). The ICAO is a United Nations specialised agency to support diplomacy and cooperation in air transport.



Participation in a number of EUROSAI working groups and initiatives, such as the Working Group on Environmental Audit and the Benchmarking Information Exchange Programme. EUROSAI is one of seven regional INTOSAI bodies.

Staffing levels

The average number of staff employed each year based on the whole time equivalent (WTE) are shown in the table.

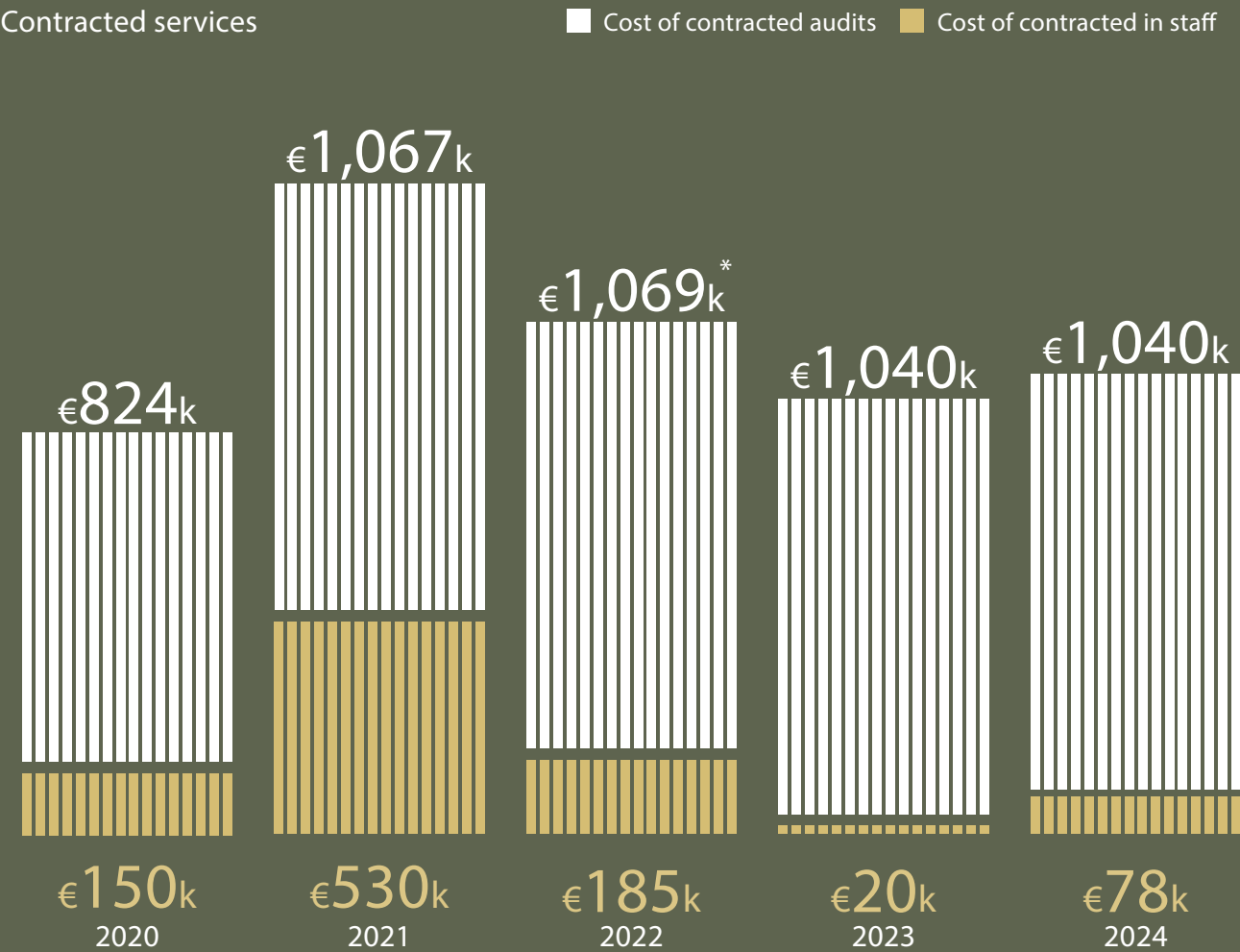
Staffing numbers	2020	2021	2022	2023	2024
Average employed	181	174	182	184	183
Authorised maximum staff complement	187	192	197	197	201
As a % of staff complement	97%	91%	92%	93%	91%
Staff turnover rate over the year	11%	9%	5%	15%	8%
Staff number equivalent of other resources employed					
Staff contracted-in	1	7	3	1	3
Contracted audits	6	10	8	8	8

The difference between the authorised number and the average actually employed in each year is generally due to the time lag between the date of staff departures and the completion of recruitment processes. Staff turnover represents all staff departures in the year as a proportion of the average number employed.

Contracted services

The Office also outsources selected financial audits as a means of meeting part of the peak in audit demand and facilitating timely certification of financial statements. There is an agreement with staff unions to outsource audit work for an average of eight whole time equivalents per year over the period 2021 to 2024. Firms are competitively procured to undertake this work.

Qualified accountants are contracted-in on an agency-basis for short periods to fill temporary gaps which arise where permanent staff depart.



Great Place to work



We achieved Great Place to Work® certification for the fourth consecutive year in 2024 and have been recognized on the 2025 list of Ireland's Best Workplaces™. We were also regnised with a special award for culture improvement at the Great Place to Work awards ceremony in February 2025.



Great Place to work

The Great Place to Work® survey results continue to provide us with rich feedback on how people feel about working in OCAG. The feedback received ensures that we keep focused on continually strengthening our culture.

Great Place to Work® results

Significant improvements			
	2024	2023	2022
Excellent performance is recognised in this organisation.	70%	71%	44%
We celebrate people who try new and better ways of doing things, regardless of the outcome.	59%	58%	39%
Everyone has an opportunity to get special recognition.	75%	65%	34%
Work environment			
	2024	2023	2022
Our facilities contribute to a good working environment.	80%	81%	81%
I am given the resources and equipment to do my job.	84%	83%	83%
This workplace is working to reduce its environmental impact.	84%	88%	83%

Engagement and Culture



Diversity and Inclusion

People here are treated fairly regardless of their:	2024	2023
race	95%	97%
sexual orientation	97%	97%
gender	95%	97%
age	94%	94%

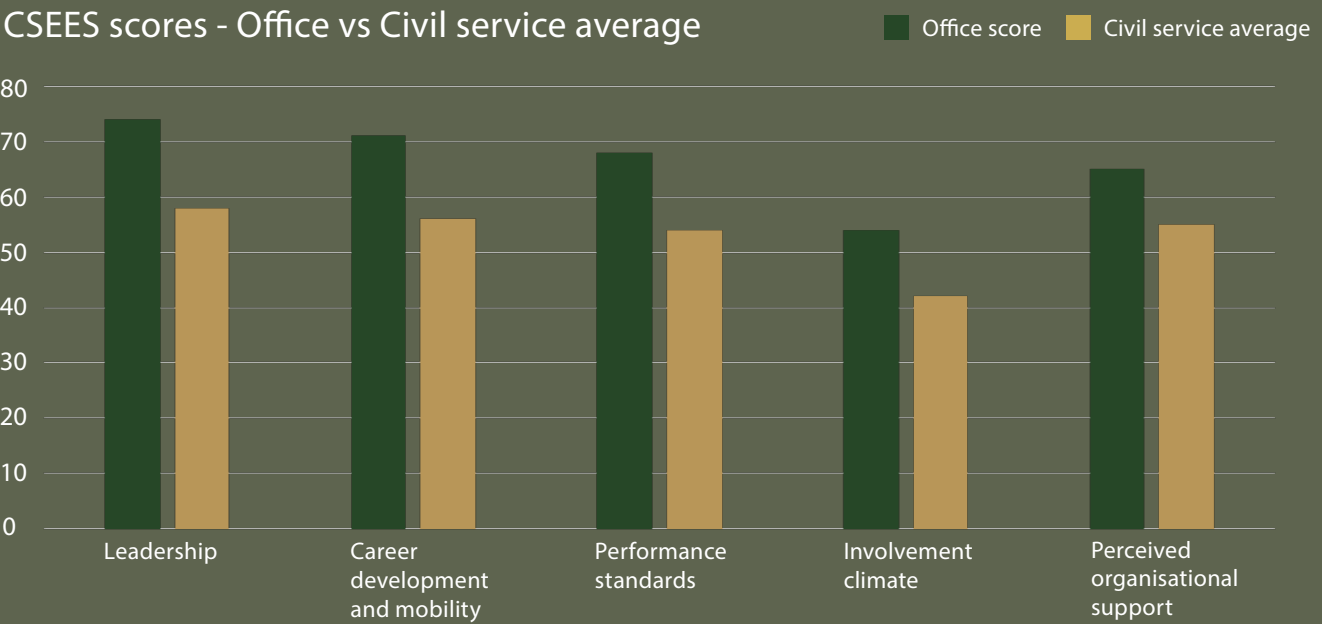
Civil Service Employee Engagment Survey

The Civil Service Employee Engagement Surveys (CSEES) were commissioned by the Department of Public Expenditure, National Development Plan Delivery and Reform on behalf of the Civil Service Management Board and are developed and run by the Central Statistics Office. They ask civil servants for their views on working in the Civil Service, focusing on areas such as employee engagement, well-being, coping with change and commitment to the organisation.

The surveys are conducted approximately every three years and provide the Civil Service Management Board and individual Civil Service organisations with data and evidence to better inform future policies and practices which will address challenges and build on the success already achieved in the area of Civil Service reform.

The most recent survey was conducted in 2023 with results being made available in 2024.

CSEES scores - Office vs Civil service average



CSEES theme scores - highest scores

	2023 score	2020 score	Change 2020 to 2023
Emplyee engagement	78	77	+ 1
Well being	78	75	+ 3
Citizen impact	76	71	+ 5

CSEES theme scores - largest change

	2023 score	2020 score	Change 2020 to 2023
Learning and development	74	66	+ 8
Autonomy	67	59	+ 8
Involvement climate	54	46	+ 8

Gender Balance

The graph shows the gender breakdown at each of the main grades in the Office as at 6 June 2025*. All promotions are on foot of competitive processes.

* Snap shot date of 6 June 2025 was used to comply with reporting requirments under the Employment Equality Act 1998 (Section 20A) (Gender Pay Gap Information) (Amendment) Regulations 2024.

Overall there is a 50:50 ratio of female to male employees. At Management Board level, the female to male ratio is 59:41.

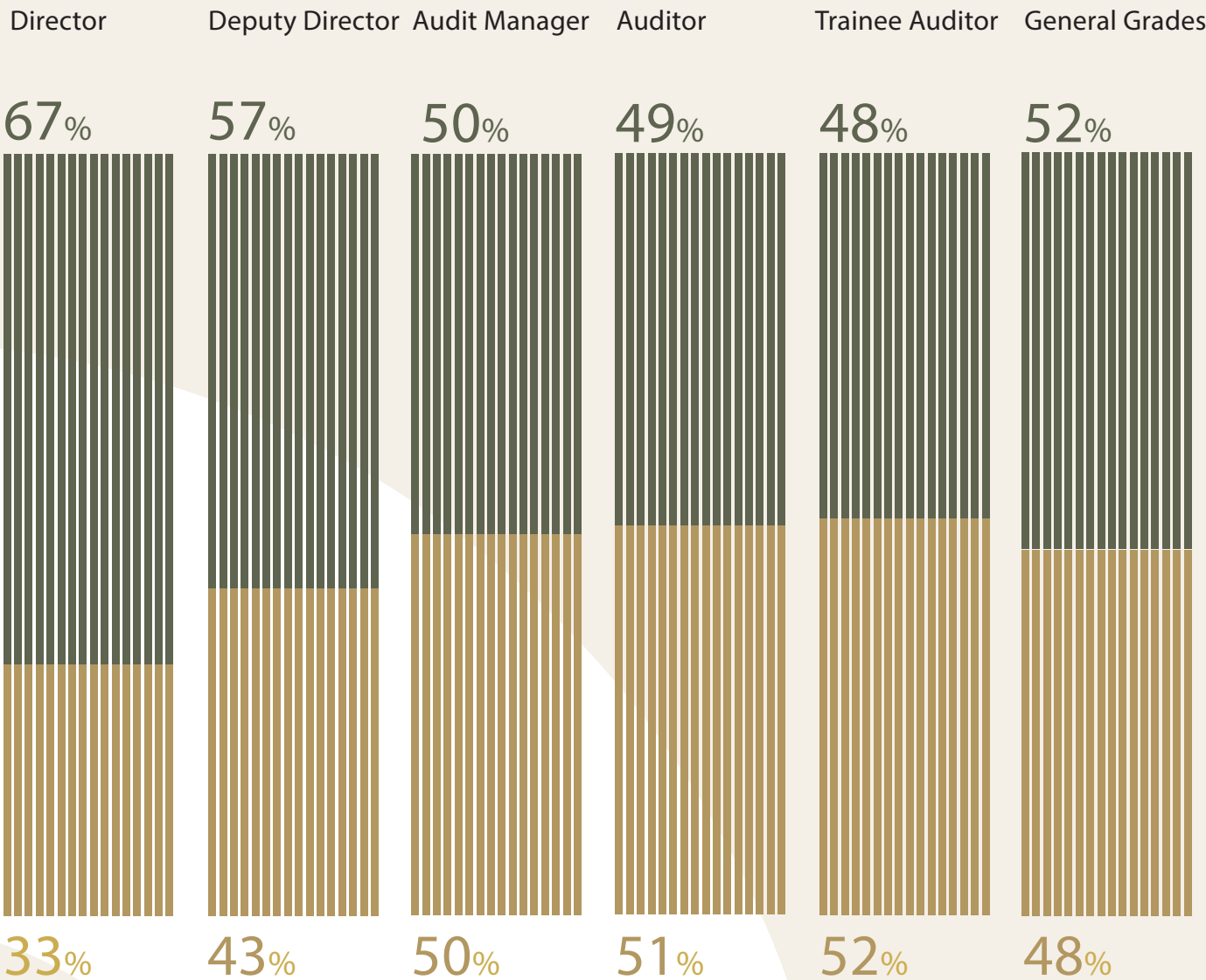
On 6 June 2025, 6% of female employees were working under reduced-hours contracts (job-sharing, parental leave, shorter working year, etc.). 2% of male employees were working on reduced-hours contracts.

All staff, regardless of gender, are remunerated on the basis of incremental salary scales for each grade. There are no bonus payments. Any gender pay gap results from differences in grade and length of service of each employee.

On average across all grades for the twelve month period to 6 June 2025, female employees were paid 2% more per contracted hour than male employees. This compares favourably to the most recent Eurostat gender pay gap figures, which reported that women were paid 12% less than men.

Breakdown by Gender

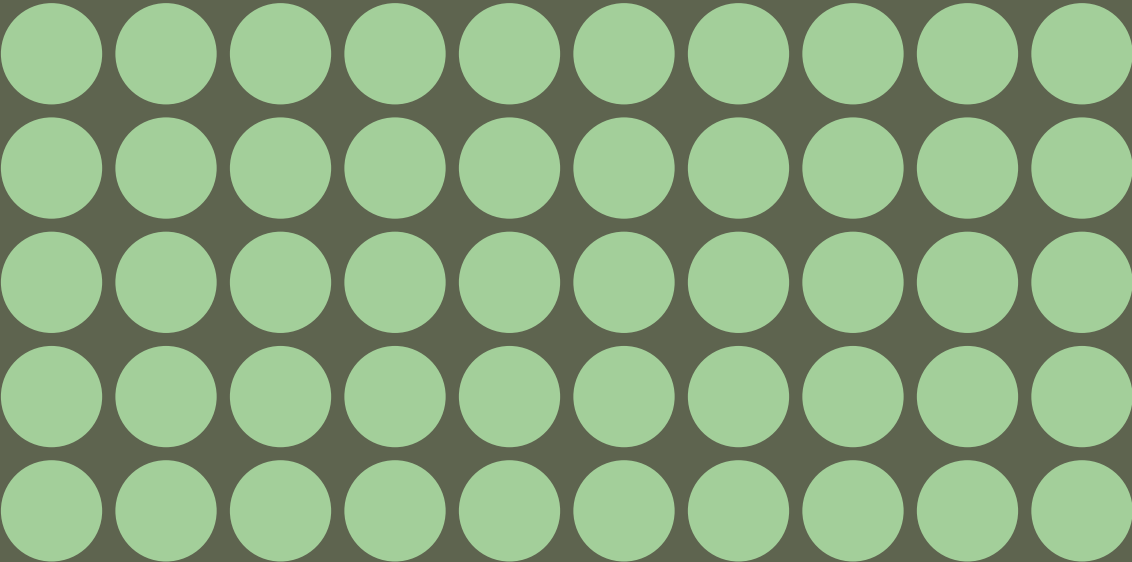
Female Male



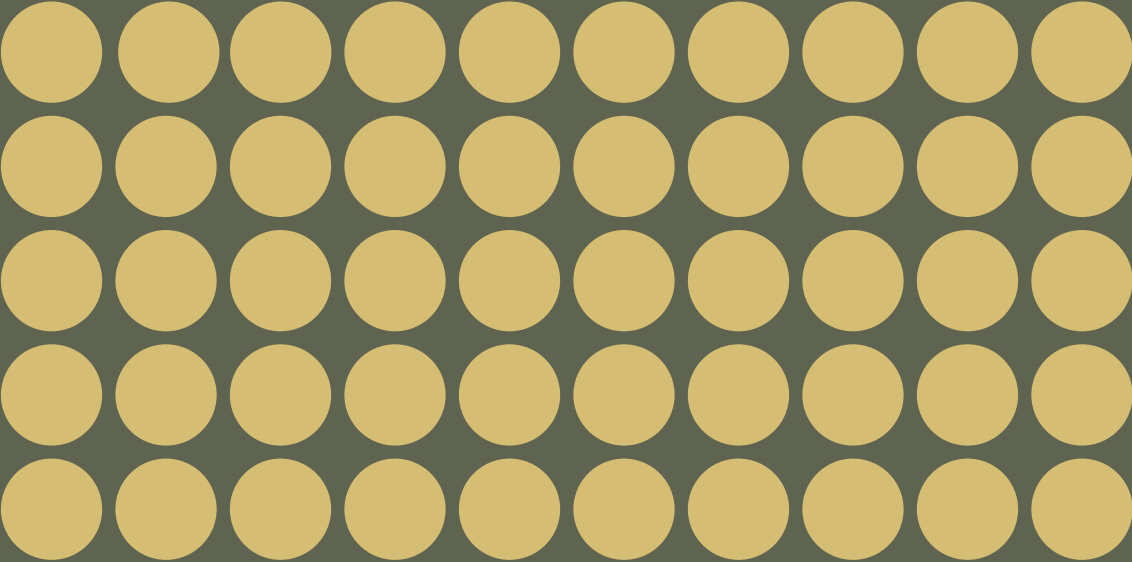
50%

“Overall there is a 50:50 ratio of female to male employees as at 6 June 2025. At Management Board level, the female to male ratio is 59:41.”

Female



Male



Twelve months to 6 June 2025

	Male		Female	Total
Hours	160,491		168,024	328,515
Headcount	105		106	211
Salary	€6,211,712		€6,331,679	€12,543,391
Average Salary	€59,159		€59,733	€59,447
Avg. Annual Hours	1,528		1,585	1,557
Average Rate/Hour	€35.83	The average hourly rate for women is 2% more than the average hourly rate for men.	€36.53	€36.18

51

€34.52

€34.04

Median for women 1% less than men

For temporary employees median hourly pay is 5% more for women and mean hourly pay is 3% more for women

Quartiles

Upper	52%	48%
Upper middle	51%	49%
Lower middle	45%	55%
Lower	51%	49%

52

Building Capacity

All managers on financial audits are qualified accountants – audit teams comprise a mixture of qualified and trainee accountants.

Our personnel policies and procedures are designed to ensure that we have sufficient staff with the capabilities, competence and commitment to ethical principles, necessary to carry out examinations and to perform audits in accordance with professional standards. Financial support for courses and examinations is provided to staff pursuing post graduate qualifications and staff pursuing professional accountancy qualifications. In addition, our staff participate in various education, training and development activities the details of which are set out in the graph to the right.



Joseph Devaney

I joined the Office in July 2022, with 5 ACCA exams remaining. With the help, encouragement and guidance from Office staff, along with study leave, educational supports and on-the-job training, I was able to gain my ACCA membership in July 2024. Passing the professional accountancy exams takes a lot effort, patience and dedication and the supports the Office provides is second to none.

The Office's status as an ACCA Approved Employer meant that my Practical Experience Requirement could be signed off by my manager. Following attaining my ACCA membership, I was promoted to Auditor in September 2024.



Aisling McKeever

I joined the office in 2022, having completed the first 2 years of exams with chartered accountants Ireland. I completed my exams in September 2024. I benefitted from the generous study leave offered by the Office which enabled me to pass my exams on the first attempt. In addition, the flexible working hours allowed me to attend lectures in the evenings.

As the Office is an approved employer with ACA it enabled me to obtain the relevant experience in order to obtain the professional qualification. The Office also organised a workshop for staff to complete their work experience diary.

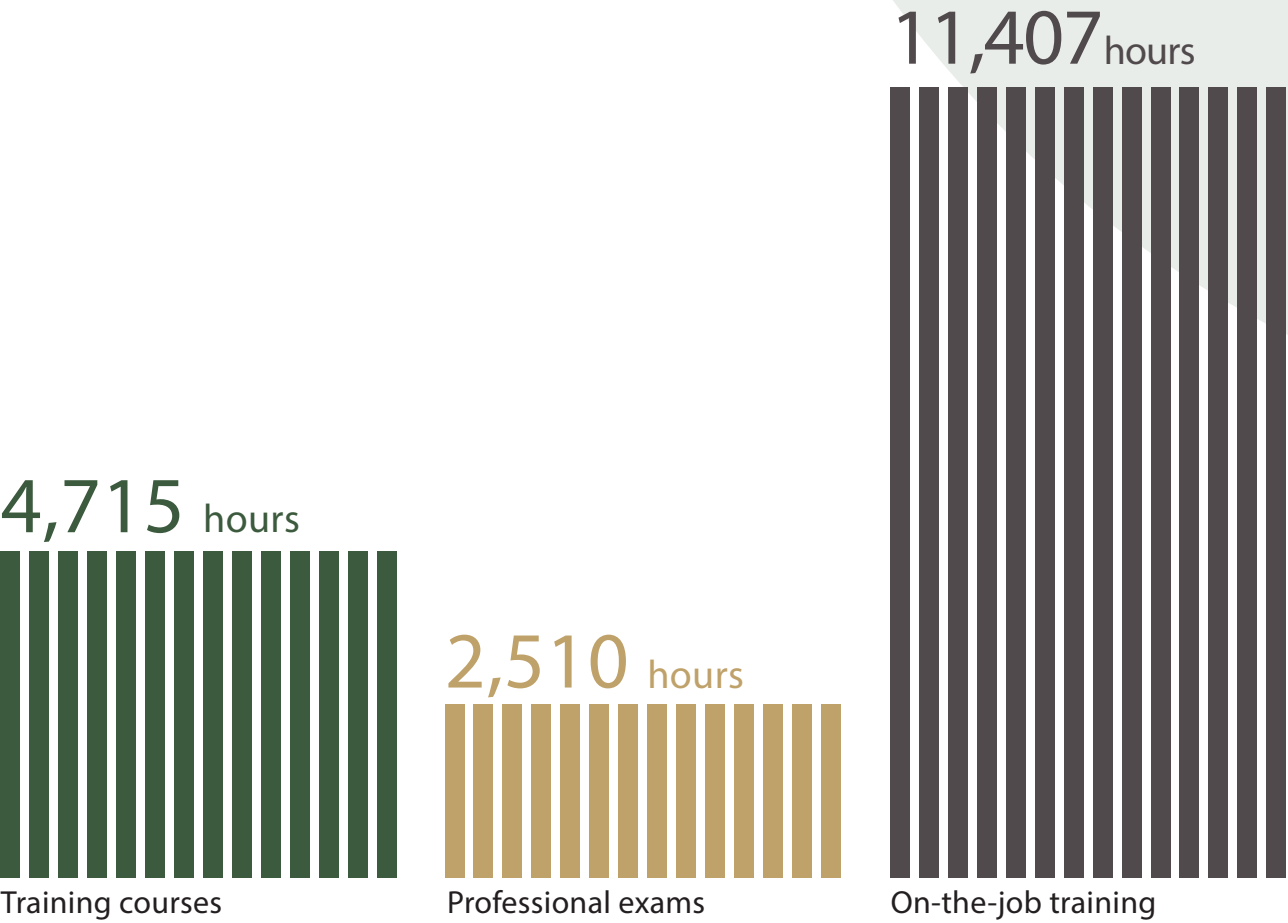


Carla Roche

I joined the Office in 2018, and started my journey with ACCA. Being dyslexic I found the way the questions were phrased more difficult and was very disheartened by my exam results. I decided to change to CPA and within a year I passed my final seven exams. The Office supported my change of accountancy bodies and allowed me generous study leave to fully concentrate on passing my exams.

Without this support I don't think I would have passed my exams. The support from everyone in the Office to pass my exams and earn promotion to auditor has been immense and I would encourage anyone who is struggling to ask for help. Sometimes you just need a different path to achieve your goals and the Office is always here to support you.

Time allocated to learning and development



New Staff

2020	2021	2022	2023	2024
13	11	30	6	22

“Financial support for courses and examinations is provided to staff pursuing post graduate qualifications and staff pursuing professional accountancy qualifications.”

Students from the University of Limerick and the National College of Ireland

The University of Limerick Cooperative Education Programme and the National College of Ireland Work Placement Programme are initiatives we support and benefit from. A number of students join the Office for a period of 8-12 months. This affords students an opportunity to gain valuable on-the-job experience in a diverse and dynamic workplace while complementing their academic efforts. The insight gained into the operation of the workplace helps them to develop and apply the knowledge and competencies that form part of their degree studies.

In 2024, we took on a total of 10 students who worked in our financial audit division, our communications unit, our reporting division, and our data analytics unit.



Accounting Technicians Ireland

In 2024, the Office continued its collaboration with the Accounting Technicians of Ireland. We welcomed two accounting technicians for a two year apprenticeship programme which combines working and study.



Data analytics unit

Data analytics is a key part of our broader digital transformation programme. We use data analytics and other new technologies to enhance our overall effectiveness.

Data analytics assisted the OCAG in 2024 through



Key highlights for 2024 include

Big data analysis - €40 billion of financial data
Upgraded dashboards enabling greater insights for audit teams and senior management
Provision of data analytics training to office staff
International co-operation with SAIs on data analytic techniques
Enhanced graphics for performance audit reports

9th Civil Service Excellence & Innovation Awards

A Data Analytics project was shortlisted for the 9th Civil Service Excellence & Innovation Awards, under the category Embedding Innovation. The nominated project centred on the development and implementation of a data analytics solution that automated the extraction of the required descriptions, codes and pay figures from 121 PDF documents. The automated process not only significantly reduced the time required (from 10 days per year to 10 seconds!) for this repetitive task but also minimised the risk of errors associated with manual data extraction.



Equality, Diversity and Inclusion

Our people bring a range of skills, talents, diverse thinking and positive experience to the Office. In our diversity statement, we commit to maintaining a positive workplace environment in which all staff feel valued and included. Our Diversity, Equality and Inclusion Statement is available at www.audit.gov.ie.

Our current Statement of Strategy recognises our continued objective to have an inclusive and diverse workplace, with respect for the human rights and equality of our people.

We operate under policies and procedures, which incorporate all legislative requirements in relation to equality, disability and human rights legislation, including recruitment and promotion.

We also recognise the importance of accessibility for those who wish to access our website and have accessibility software available which allows a wider range of people to access our content in a way that takes account of their individual requirements.

Bród

Our people established an Office LGBTI+ employee and ally group called Bród, which means pride in the Irish language.

Bród was established to offer support to our LGBTI+ colleagues and allies, and to foster the Office's growing and diverse culture. The aim is to contribute to the culture and environment of the Office by adding to existing wellness and employee assistance programmes currently in operation and to engage with other international and national civil and public LGBTI+ employee networks.

Bród have a collaborative working relationship with Spectrum (LGBTI+Network of Audit Wales). Bród continue to organise events to celebrate Pride and the LGBTI+ community.

Human Rights and Equality

As per the Office's diversity and inclusion statement there is a commitment to maintaining a positive workplace environment in which all staff feel valued and included. The Office aims to generate an atmosphere of equality, dignity and respect for all staff and to promote an environment free from discrimination on any grounds, including race, gender, marital status, family status, sexual orientation, religion, age, disability and membership of the travelling community.

Our diversity, equality and inclusion efforts focus on further developing a culture where all employees are inspired to share their ideas, talents and passions. A number of policies, procedures, initiatives, working groups and forums have been established, introduced and implemented across many areas in the office to help us achieve this commitment.

In our Statement of Strategy 2021 – 2025 we formally committed to assessing compliance, as an employer, with human rights legislation. As part of this commitment a Human Rights and Equality working group was set up. The working group carried out an assessment of the human rights and equality issues relevant to the functions and purpose of the Office. As part of this assessment, input was sought from all staff within the Office.

The assessment helped us prioritise areas for further action, identify potential human rights and equality issues the Office may face in the course of our work and align current policies and initiatives in place in the Office with the Public Sector Duty.

Following the assessment, an action plan was prepared. The main focus of the action plan is to address any potential human rights and equality issues by raising awareness and ensuring there are relevant structures in place to support staff should the need arise. As part of the action plan, the working group arranged the following during 2024:

- » A webinar for all staff in order to raise awareness of human rights and equality as well as supports and toolkits available.
- » Actively promoted online eLearning courses in relation to human rights and equality and the public sector duty.
- » In conjunction with Bród (our LGBTI+ employee and ally group) hosted a pride lunch and virtual LGBTI+ awareness workshop.
- » Launched articles on the Office intranet from staff with different backgrounds and cultures that discuss their experience working in the Office.
- » Included information pieces for staff on current policies, procedures, initiatives, working groups and forums that have been established which will assist with any potential human rights and equality issues they may face during the course of their work.

The Office's Public Sector Duty assessment and action plan is available at www.audit.gov.ie.

Employee Recognition Awards

The Office has an employee recognition policy to foster an environment in which staff feel valued for their contributions; encourage and promote behaviour that exemplifies our core values and assists in achieving our strategic priorities; encourage, acknowledge and reward excellent behaviour and celebrate our success; and contribute toward a rewarding and fulfilling work environment.

The policy includes two ways in which staff can receive formal recognition for their achievements, the honour roll and RÉALT awards.

RÉALT Awards

The RÉALT awards programme focuses on timely, relevant and tangible recognition of notable behaviour and performance that consistently demonstrates our core values. These awards normally consist of a non-monetary reward and a congratulatory article on the Office Intranet detailing how the award was earned. In 2024, 17 individuals and 9 teams earned RÉALT awards.



Honour roll

The Honour Roll is a space on the Office's intranet dedicated to the recognition of our staff's academic achievements. In 2024 we recognised staff who completed professional accountancy exams, a Masters of Economic Science in Policy Analysis and modules in the Teastas Eorpach na Gaeilge Professional Irish course.

Corporate Responsibilities and Engagement

Climate Action

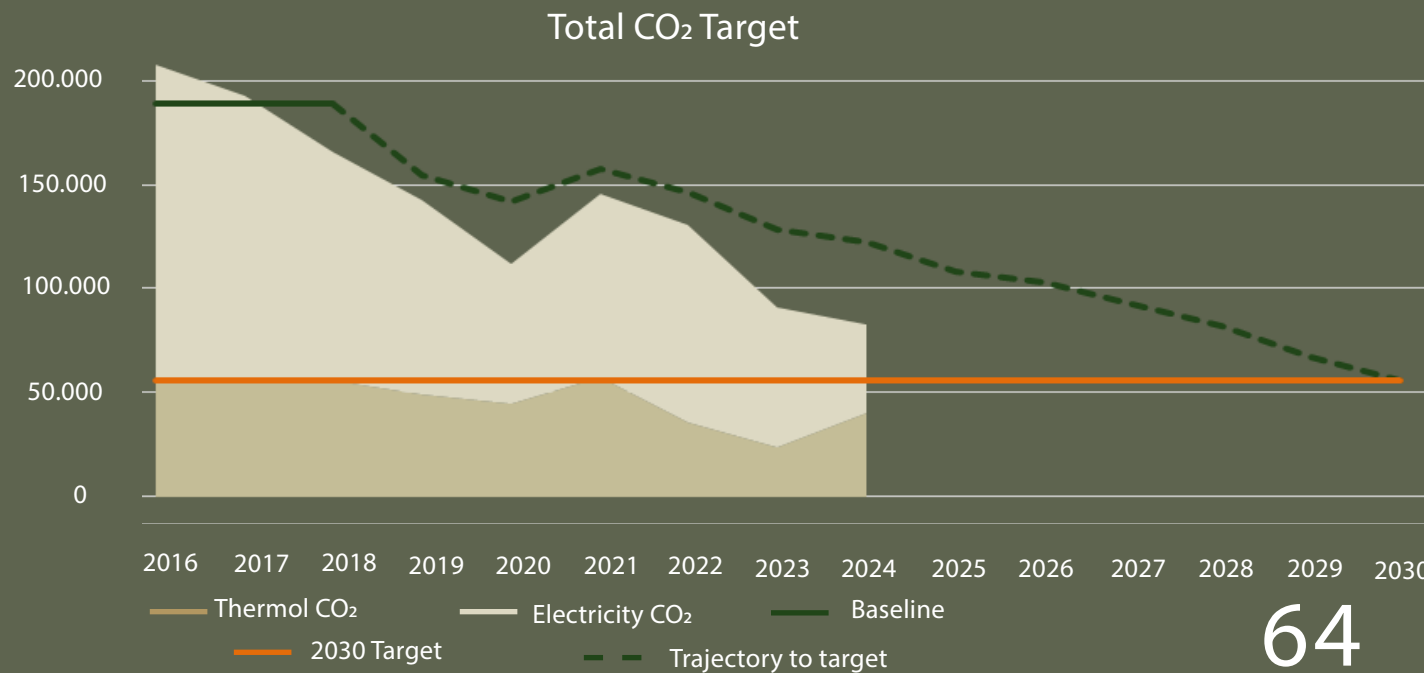
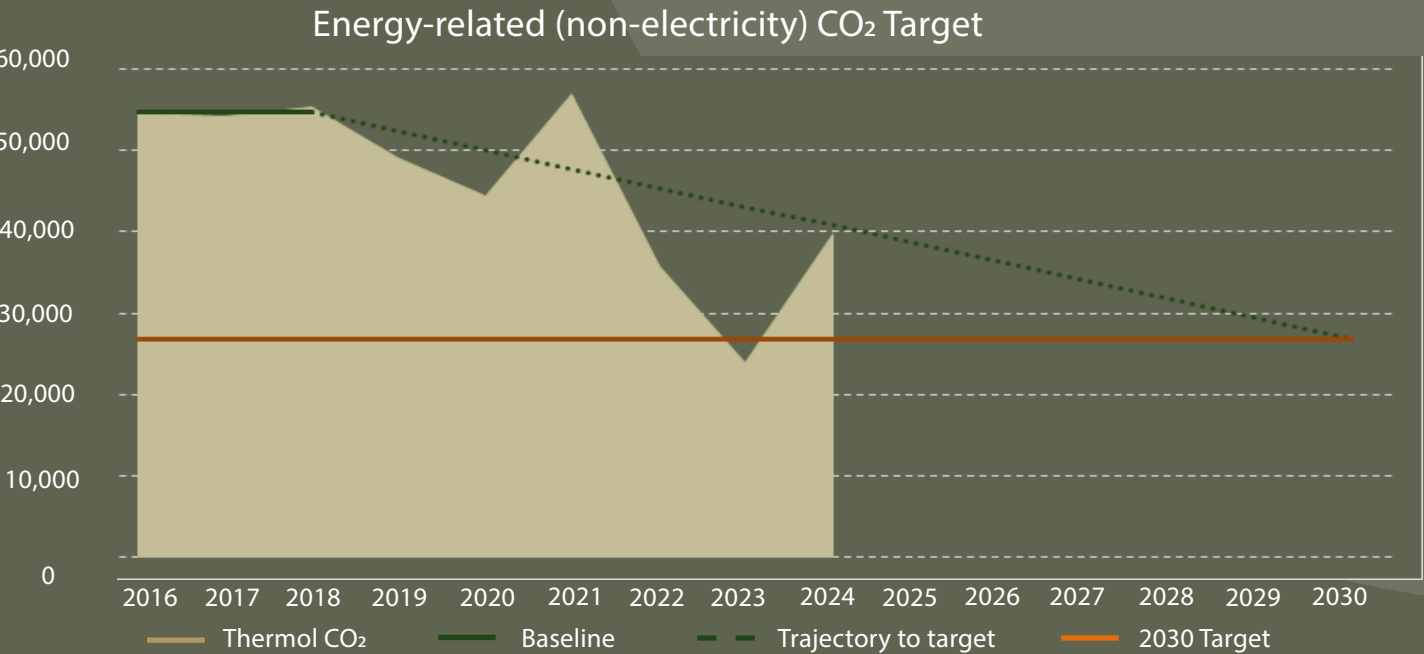
The Office has developed a roadmap outlining its strategies to achieve its required energy efficiency and energy related greenhouse gas emission reduction targets and to implement actions required under the Public Sector Climate Action Mandate. This roadmap outlines the relevant actions taken by the Office to date and sets out how we aim to meet our obligations. A copy of the roadmap is available [here](#).

Emission Reduction

Every public sector organisation is required to achieve a 50% improvement in energy efficiency, 51% reduction in direct energy-related (non-electricity) emissions, and 51% reduction in overall total emissions by 2030.

By the end of 2024 the Office has made significant progress toward meeting these targets.

	Targeted reduction	Actual reduction
Energy efficiency	50%	68%
Direct energy-related (non-electricity) emissions	51%	28%
Overall total emissions	51%	56%



Staff engagement

The Office has established a Green Team as required by the Public Sector Climate Action Mandate to drive sustainability in the Office. The Office also created a staff working group on climate action whose role is to raise environmental awareness and promote energy saving initiatives.

Staff receive regular intranet articles and emails highlighting sustainability issues and energy efficiency tips.

Business Travel

The Office reports to SEAI annually a breakdown of business travel incurred in the calendar year by type of transport. Staff regularly incur domestic business travel when attending the offices of public bodies for audit activities. Occasionally staff travel internationally for work-related activity.

In 2024, the Office complied with Circular 01/2020: Procedures for offsetting the emissions associated with official air travel. The Office valued its emissions from official air travel undertaken in the year and paid this amount into the Climate Action Fund.

Sustainability activities

The Office undertook the following activities in 2024 with respect to pursuing the Office’s climate action targets

- signed up to the SEAI-managed “Reduce your use” campaign
- continued to participate in the SEAI accelerator programme, featuring workshops/masterclasses on planning, implementing and maintaining a staff engagement programme
- undertook a project to reduce electricity consumption by decommissioning legacy network systems and equipment
- maintained government guidance regarding reduced temperature settings and shortened heating periods in public sector buildings.

ISO 27001 Certification

In the 2024, the Office successfully transitioned to the revised 2022 version of the ISO/IEC 27001 international standard. This standard determines that the Office's information security management system (ISMS) meets the requirements of international standards for protecting information.

Offical Languages Act

The Office’s Irish Language Scheme, as required under the Official Languages Act 2003, commenced with effect from March 2018 and is available on www.audit.gov.ie. Reflecting the provisions of the Act, the scheme requires the simultaneous publication in English and Irish of certain documents. The Office is committed to 100% publication of target documents simultaneously.

In 2024 all corporate publications targeted under the scheme were published simultaneously in Irish and English.

Due to the tight statutory timeframe in which the audits of appropriation accounts must be carried out, simultaneous publication in both languages of the certified accounts and any reports on matters arising from those audits has been challenging.

44 out of 45 appropriation accounts for 2023 published on 30 September 2024 were available in both English and Irish on publication day, with all 45 published in Irish once the remaining Irish version was provided to us by the relevant department. 14 of 24 chapters in the 2023 Report on the Accounts of the Public Services published on 30 September 2024 were available in both English and Irish on publication day, with the remaining chapters published in Irish by 8 October 2024.

Disclosures

The Comptroller and Auditor General is a prescribed person under the protected disclosures legislation. Disclosures about any matter relating to improper use of public funds and resources or concerning value for money in respect of entities that fall within his remit can be made to the Office.

Guidance on how to make a protected disclosure can be found on our website www.audit.gov.ie.

The Office's Report on protected disclosures for the period 1 January to 31 December 2024 can be found on our website [here](#).

Prompt payments

The Office complies with the Prompt Payment of Accounts Act 1997. Our Prompt Payment Returns are published on our website on a quarterly basis [here](#).

Annual Performance Report



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

2026

2025

2024

2023

2022

2021