

Annual Performance Report



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

INDEPENDENT. OBJECTIVE. CONSTRUCTIVE. COMMITTED TO EXCELLENCE.

2024
2023
2022
2021
2020
2019



Table of Contents

2022 Key Highlights

Key Highlights. iii

i

Foreword

A message from Seamus McCarthy. v
A message from Colette Drinan. vi

Introduction

Strategic Objectives. 3
Centenary. 5

Key Data

What We Deliver. 7
The Impact We Have. 9
Financial Performance. 11
Resourcing. 12
Building Capacity. 13

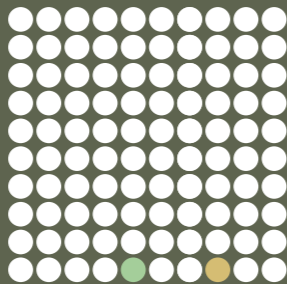
Additional Information *and* Key Trends

Ensuring quality. 23
Measuring the impact of our work. 25
Financial performance. 33
Our People. 35
Gender Balance. 45
Building Capacity. 51
Equality, Diversity and Inclusion. 57
Corporate Responsibilities and Engagement. 61
International Contribution. 65

ii

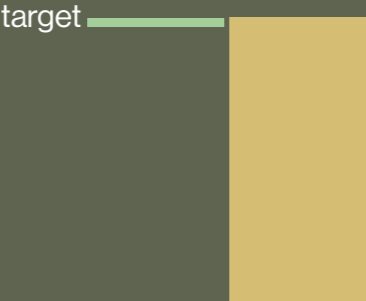
2022 Key Highlights

Certified Accounts:
9 Month target achieved



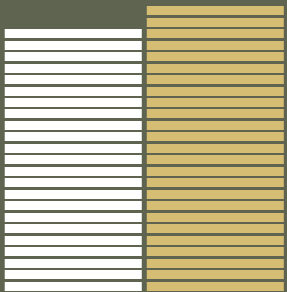
Certified **98%** of accounts due for audit in 2022, when measured by value, within nine months of the financial year end, (target **95%**)

Examinations:
100% target achieved



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

Satisfaction:
Increased satisfaction rate



Increase in satisfaction rating from our audited bodies

Recommendations:
Acceptance rate



Made 19 recommendations aimed at ensuring good practice and improved performance, of which 100% accepted in full or in part by the audited body

Audit opinion:
Clear audit opinion



Issued a clear audit opinion in 95% of the financial statements certified in 2022

Foreword



SEAMUS McCARTHY
Comptroller and Auditor General

Independent audit of public bodies is an important element in ensuring there is proper accountability for the stewardship of public resources, and in underpinning public trust in those bodies. As we celebrate the centenary of the establishment of the role of the Comptroller and Auditor General and of the Office of the Comptroller and Auditor General, I want to acknowledge and thank the staff of the Office for their continuing support and dedication to delivery of timely and effective public audit and reporting services that remain independent, objective and constructive.

I'm very happy to welcome the publication of the 2022 performance report for the Office. Like all other public bodies, we have a duty to report publicly and transparently on how we use the resources entrusted to us. The report shows that, against the background of the very changed work practices following the Covid-19 pandemic, the management and staff of the Office have succeeded in maintaining the delivery of services, while continuing to build a supportive team-based culture that will have the ability to sustain our values into the future, and make this a great place to work. I am deeply grateful to Colette Drinan, as head of the Office, and to the whole team for the continued excellent support they provide to me to allow me to carry out my statutory functions.



COLETTE DRINAN
Secretary and Director of Audit

Our focus is on having a sustainable organisation which continues to deliver high quality, professional audit services on a timely basis. 2022 was the second year of the Office's five-year Statement of Strategy and we continued to make progress towards the goals set out in the strategy. In particular, the timeliness of completion of financial audits was further advanced and the number of performance audit reports increased significantly. During 2022, we welcomed an increased number of new staff to the Office, as uncertainties associated with the public health restrictions faded. Some of the key achievements were:

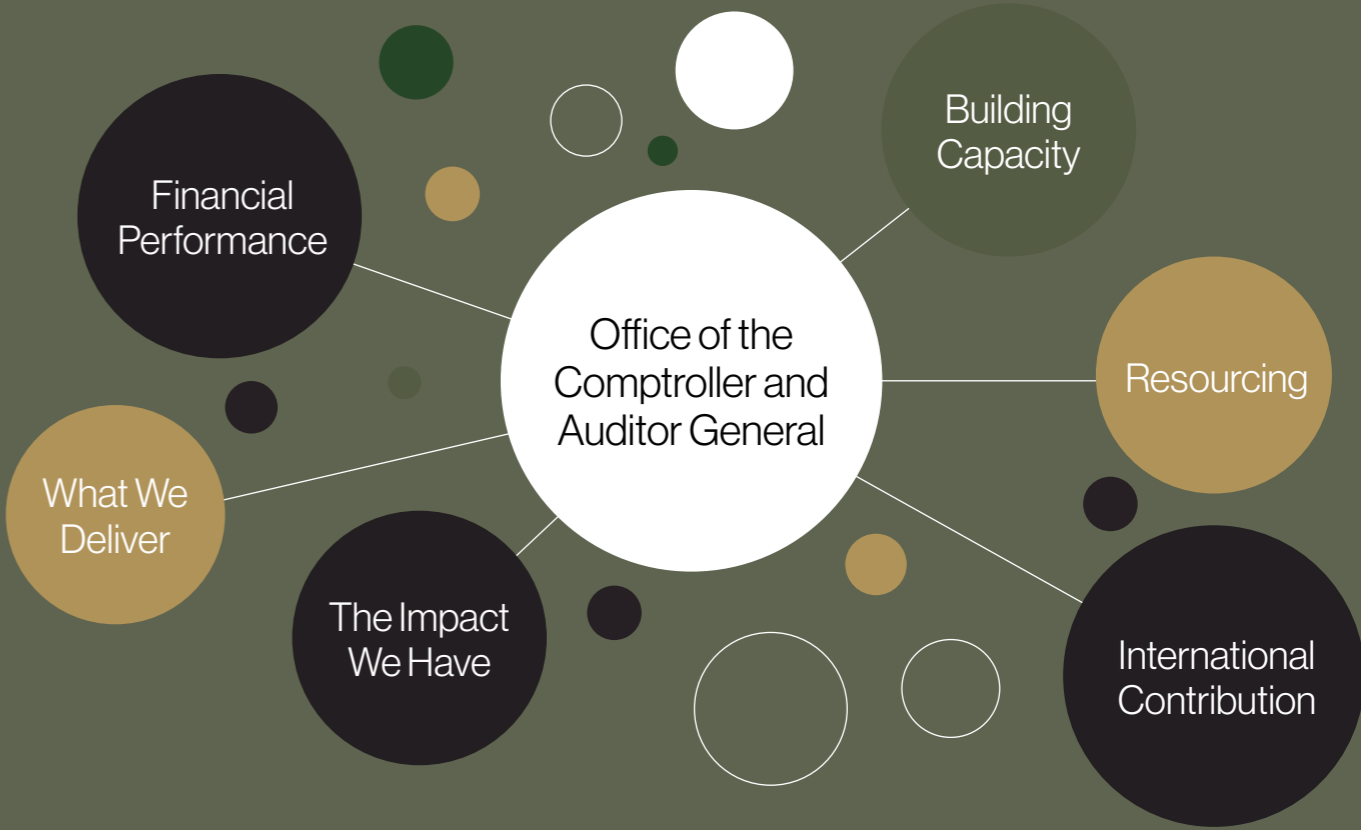
- » 98% of 2021 accounts certified within nine months of the financial year end;
- » 25 performance audit reports completed dealing with aspects of public service delivery and the use of public resources;
- » 140 client representatives attended our audit insights webinar, which was very well received;
- » Obtained Great Place to Work® recertification;
- » We expanded our use of data analytics and other new technologies to enhance our overall effectiveness;
- » We continued to support the professional development of our people;
- » We developed a new model for working, drawing from the experience of the last two years.

Feedback from audited bodies regarding our work in 2022 was overwhelmingly positive, with a strong recognition of the value of our audit services. As we head into our centenary year, there is a clear understanding within the organisation of the importance of the work we do. This, together with ongoing innovation and, above all, the commitment of our people, are key drivers for the Office's achievements. Thank you all for your commitment, dedication and support over the past year.

I. Introduction

This report presents key performance information for the Office of the Comptroller and Auditor General. The report outlines performance in 2022 compared to prior years, under **six themes** using a combination of quantitative and qualitative methods.

Those themes are:



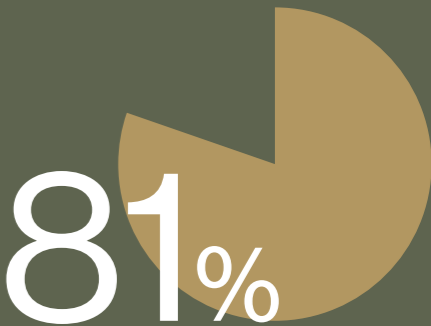
Strategic Objectives

This year marks the second 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.

Annual Actions Implemented

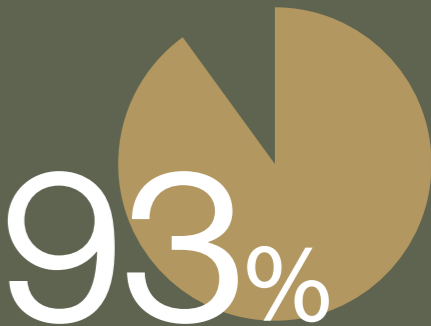
Delivering high quality...

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



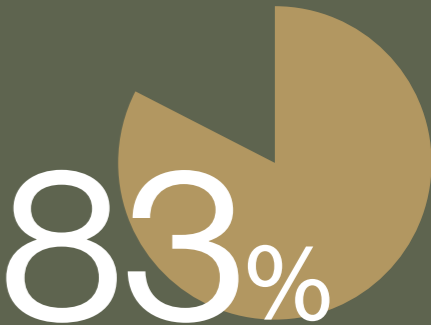
Making a difference....

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.



Office Centenary

The 12th January 2023 marked the 100th anniversary of the formal establishment of the Office of the Comptroller and Auditor General.

The anniversary provides us with the opportunity to reflect on the establishment and development of the Office which, in supporting 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.

To read more, please visit: www.audit.gov.ie/en/100-years/



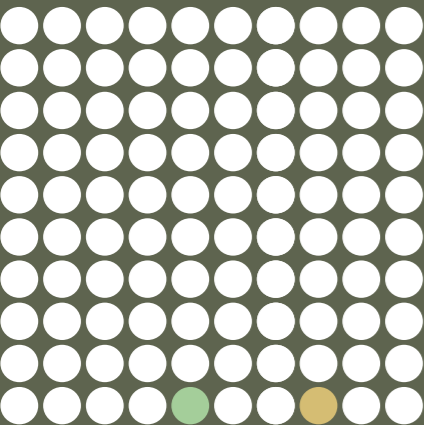
Tribunal de Contas da União in Rio, Brazil hosted INCOSAI 2022. During the congress, the Office was appointed chair of the performance audit subcommittee of the professional standards committee of INTOSAI.

The performance audit sub-committee has a mandate that includes developing standards and guidelines for performance auditing.



What we deliver

98%

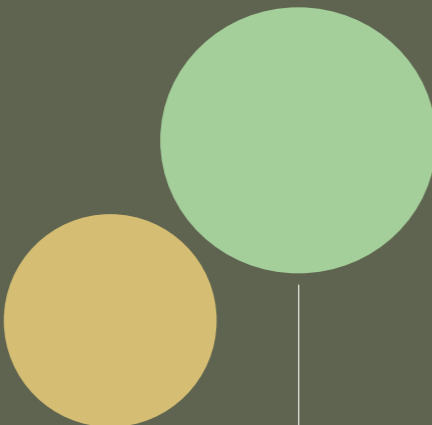


Target Result

Certified Accounts

Certified 98% of accounts due for audit in 2022, when measured by value, within nine months of the financial year end, (target 95%)

288

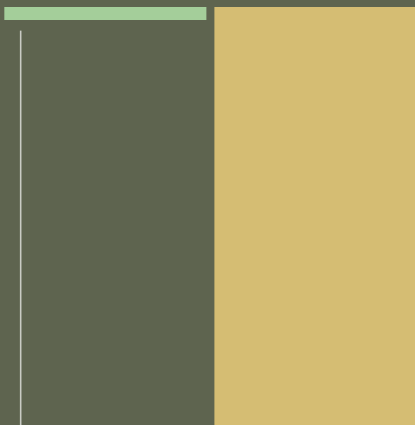


Target Result

Completed Audits

288 audits of financial statements completed (target 275)

100%

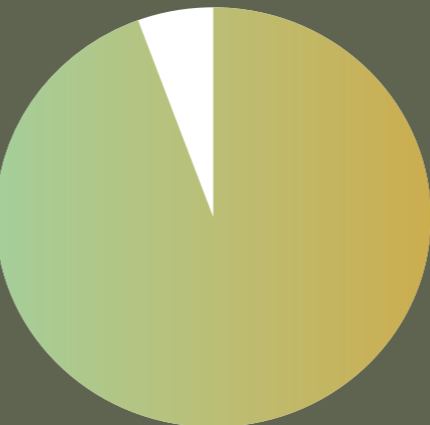


Target Result

Examinations

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

96%



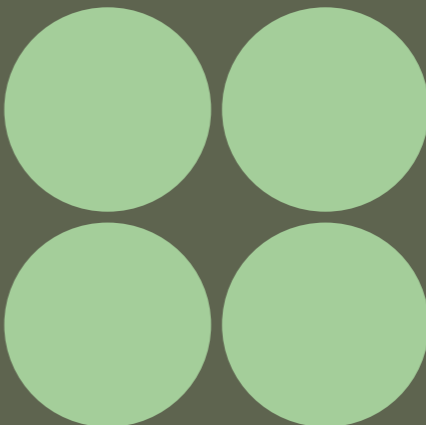
96%

Credit Requests

96% 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

For further information please refer to Special Report 115 - Unauthorised release of funds from the Central Fund of the Exchequer.

4

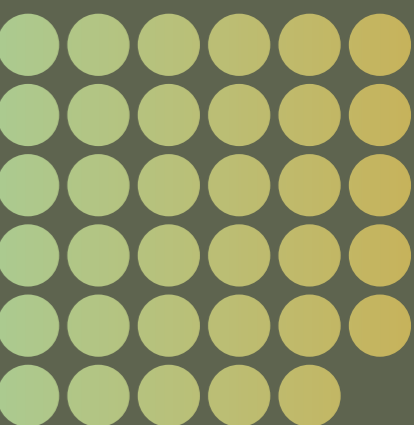


4 meetings

Audit Committee

The Audit Committee met four times in the year and provided independent advice and support

35



35 meetings

Committee of Public Accounts

Attended 35 meetings of the Committee of Public Accounts

The impact we have

95%

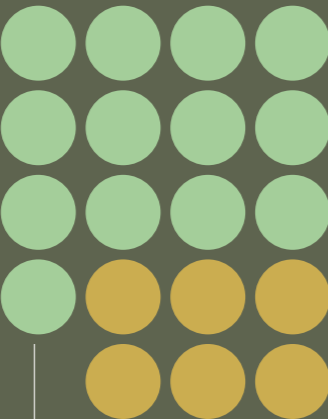


95%

Audit opinion

Issued a clear audit opinion in 95% of the financial statements certified in 2022.

19



13 fully accepted

6 partially accepted

Recommendations

Made 19 recommendations aimed at ensuring good practice and improved performance, of which 100% accepted in full or in part by the audited body

2

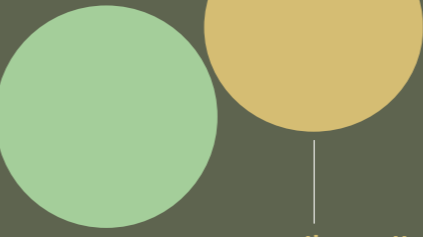


Audit insights

Audit insights

Hosted one audit insights online event and issued guidance to audited bodies

18 & 89



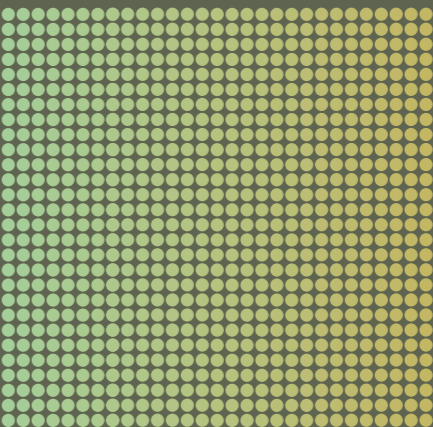
important matters

other matters

Audit Reports

Drew attention to 18 important matters in understanding the accounts of public bodies and 89 other matters deemed to be important to users of the accounts

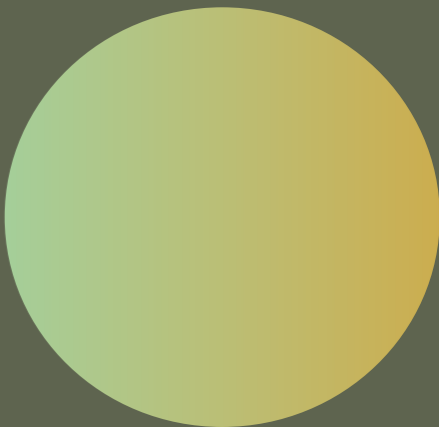
795



Post audit correspondence

Raised 795 matters requiring attention with the management of audited bodies in post audit correspondence

All

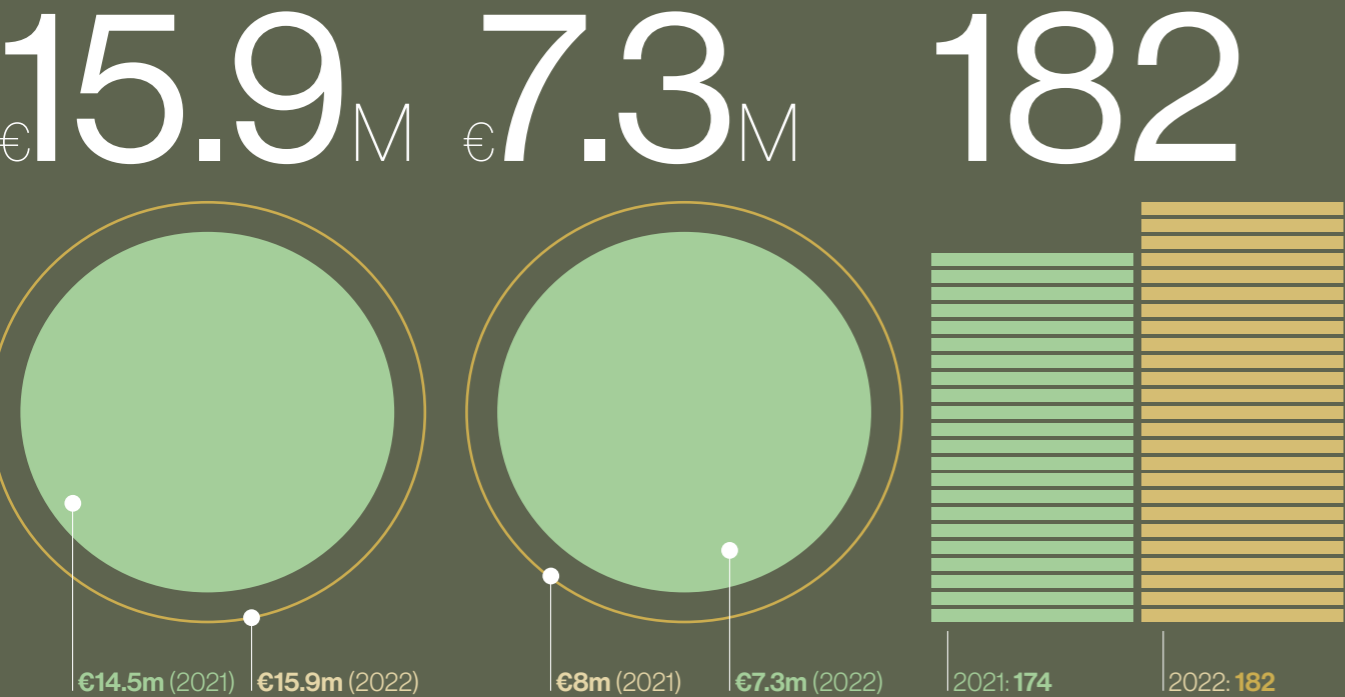


100%

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 €15.9 million (2021: €14.5 million)

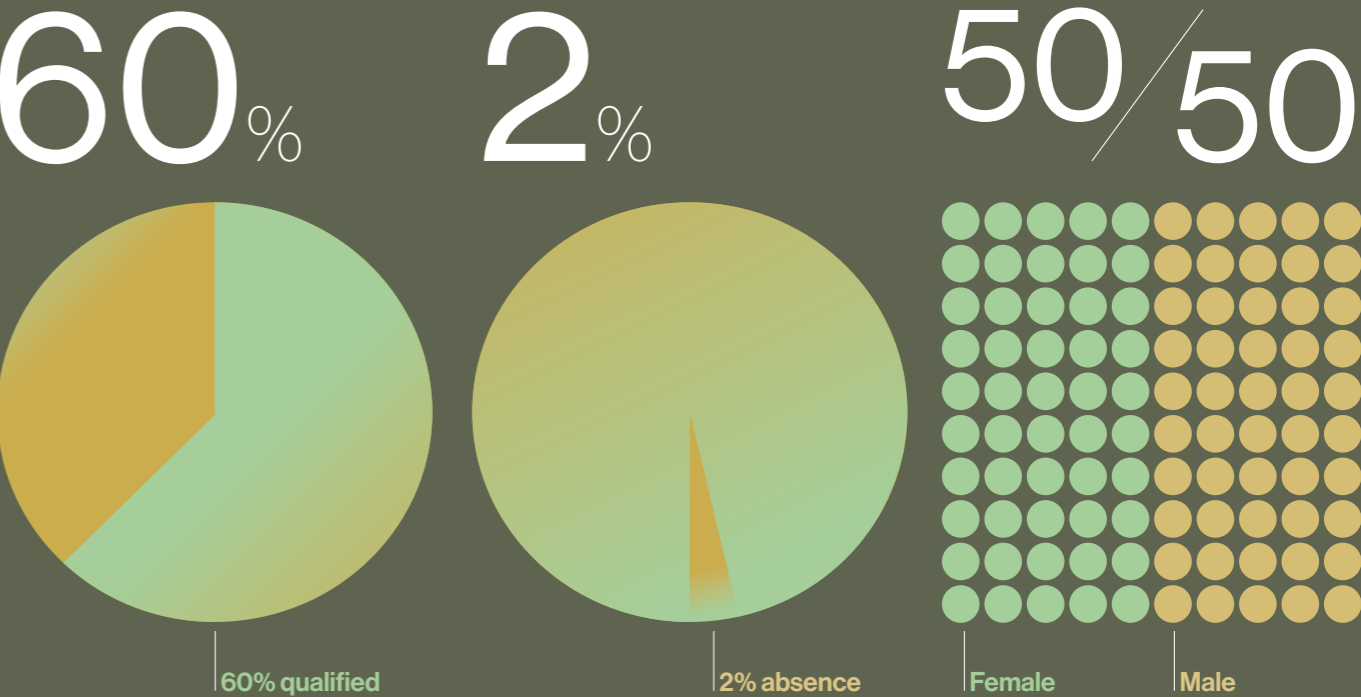
Audit Fees

Collected €7.3 million in audit fees in line with partial cost recovery approach (2021: €8 million)

People

Employed an average of 182 staff (WTE) at a salary cost of €12.7 million (2021: 174 WTE, cost €11.8 million)

Resourcing



Qualified Auditors

60% 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 2%

Gender Ratio

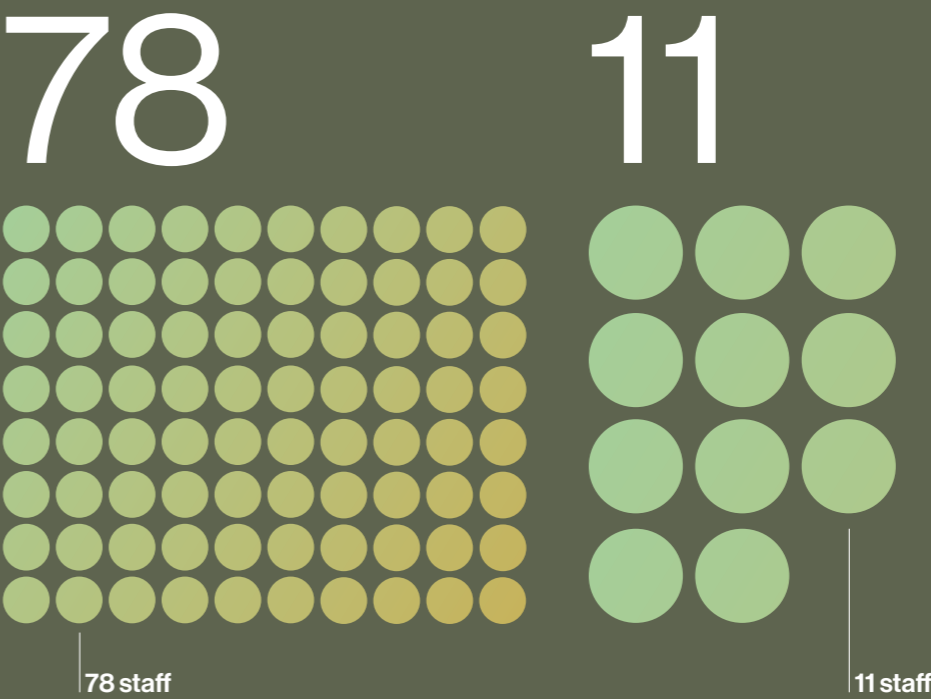
Gender balance between female and male employees was 50:50. At Management Board level the ratio was 53:47. 0% pay gap between male and female employees

Building capacity



Training
over 31,000 hours were devoted to training courses, professional studies and graduate training which amounted to 8% of available time

Graduates
€249,000 was spent supporting post graduate and professional studies, continuing development training and professional membership fees



Professional Development
78 staff were pursuing professional accountancy or post graduate studies

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

III. Additional Information & Key Trends

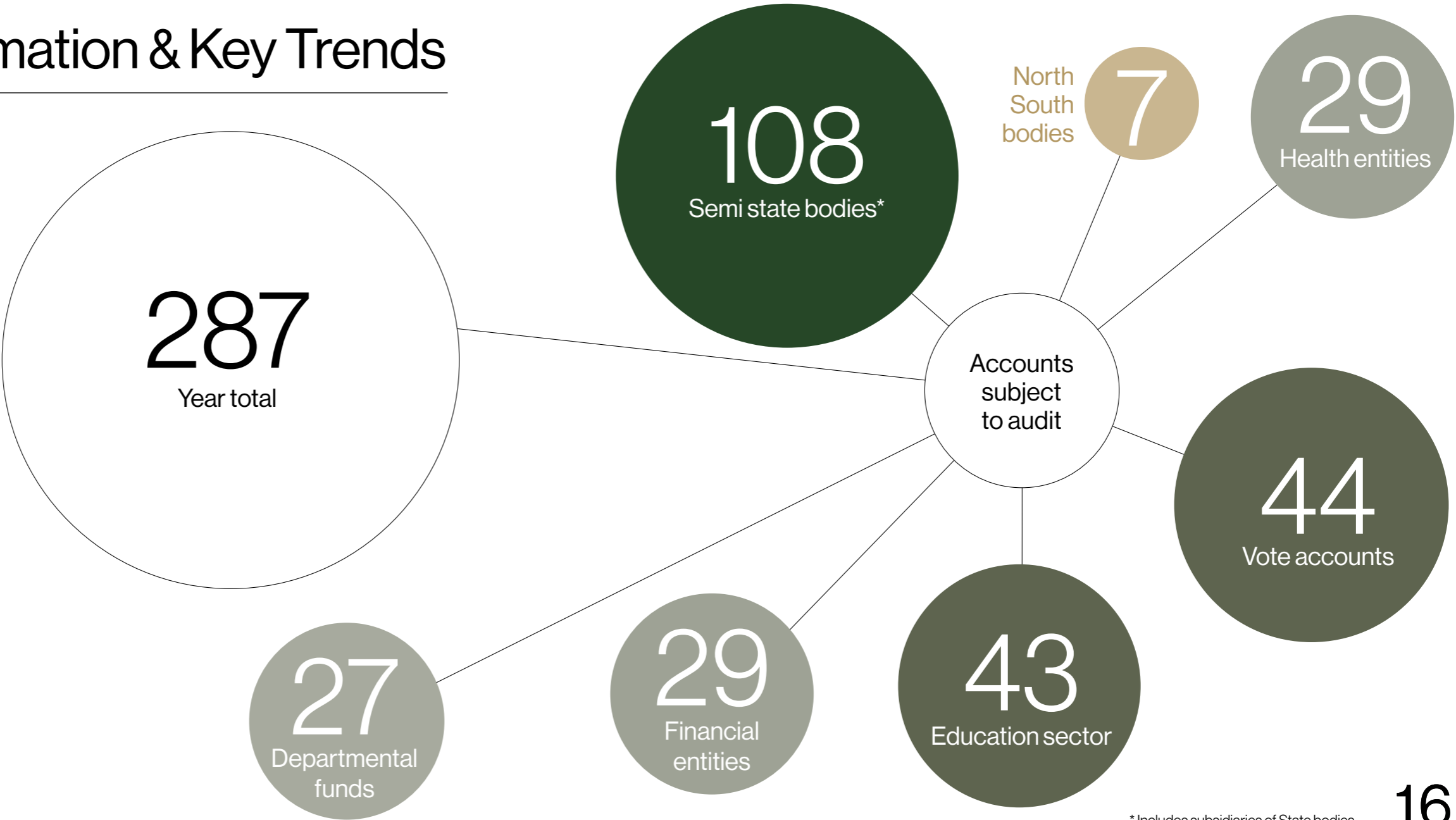
The following sections provide information on delivery, impact measures and financial performance.

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 2022, which are due to be completed in the following year. Information in relation to new and ceased audits is available on our website.

Programme delivery

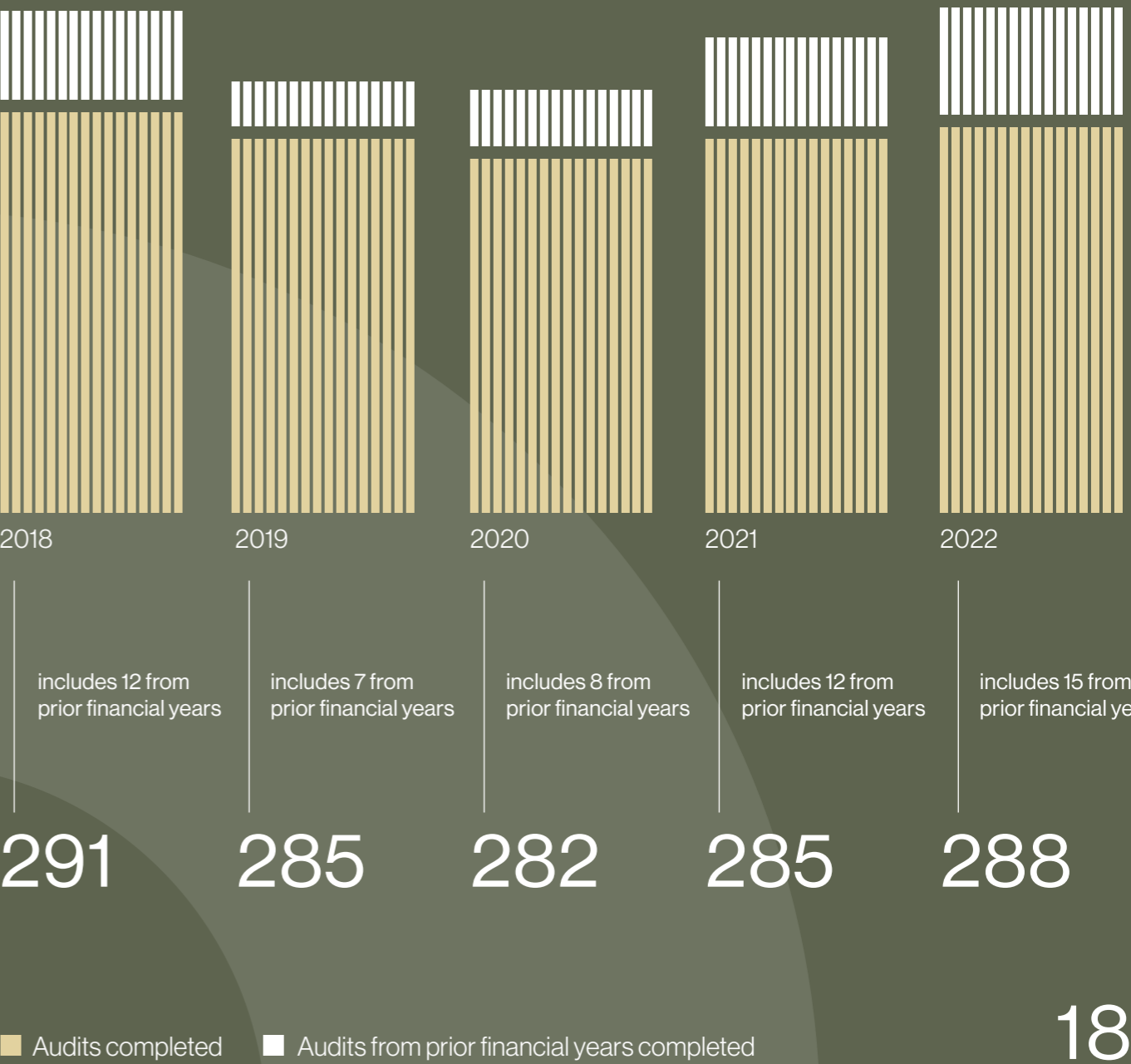
The audit of the financial statements of public bodies and the presentation of those financial statements to the Oireachtas are fundamental in ensuring that there is effective accountability for the use of public funds.



* 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

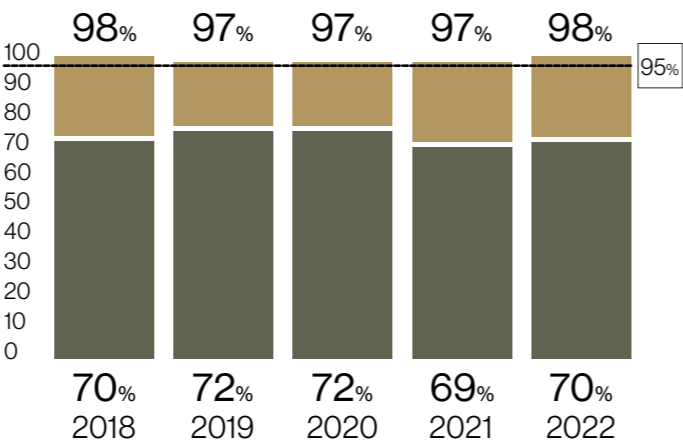
The Office’s key performance indicators on audit timeliness are measured by reference to value of turnover, and to the number of accounts.

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.

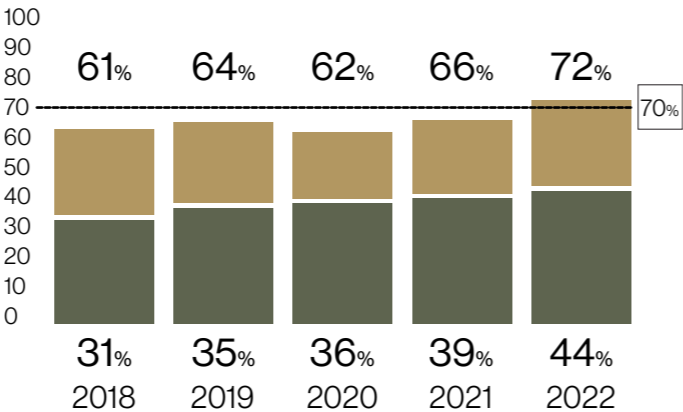
In order to advance audit timeliness overall, priority has been given to certifying high-value accounts earlier.

- 6 months
- 9 months
- 9-month target

Audits certified - by value



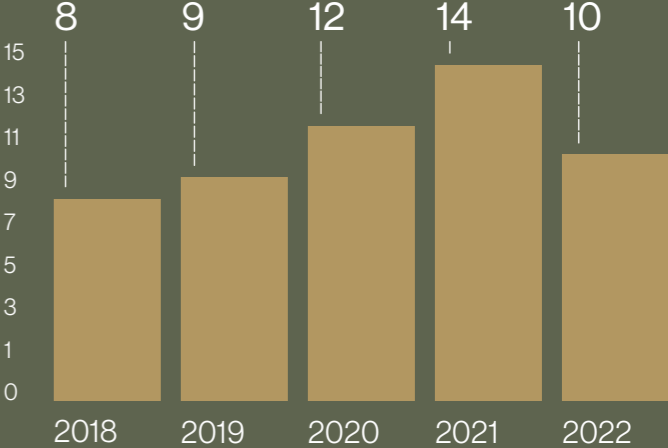
Audits certified - by number



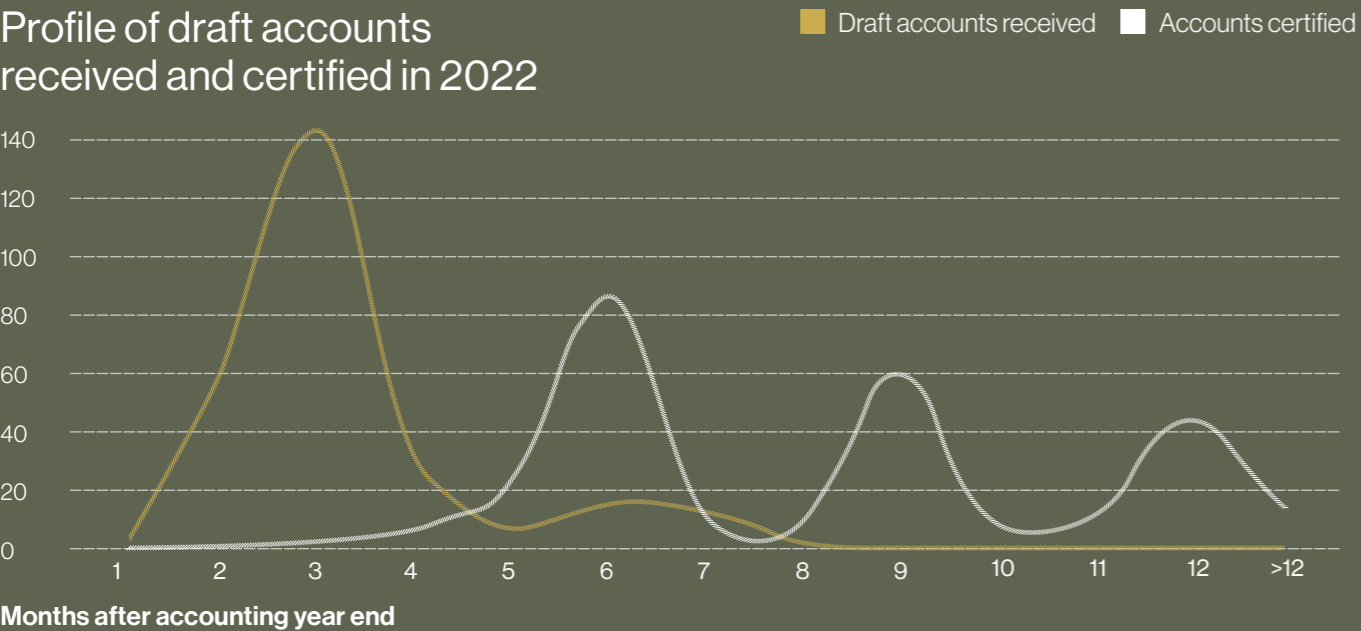
Uncertified accounts

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 2022, 10 audits for financial periods ending in 2021 remain to be certified at year end.

Uncertified accounts at end of year



Profile of draft accounts received and certified in 2022

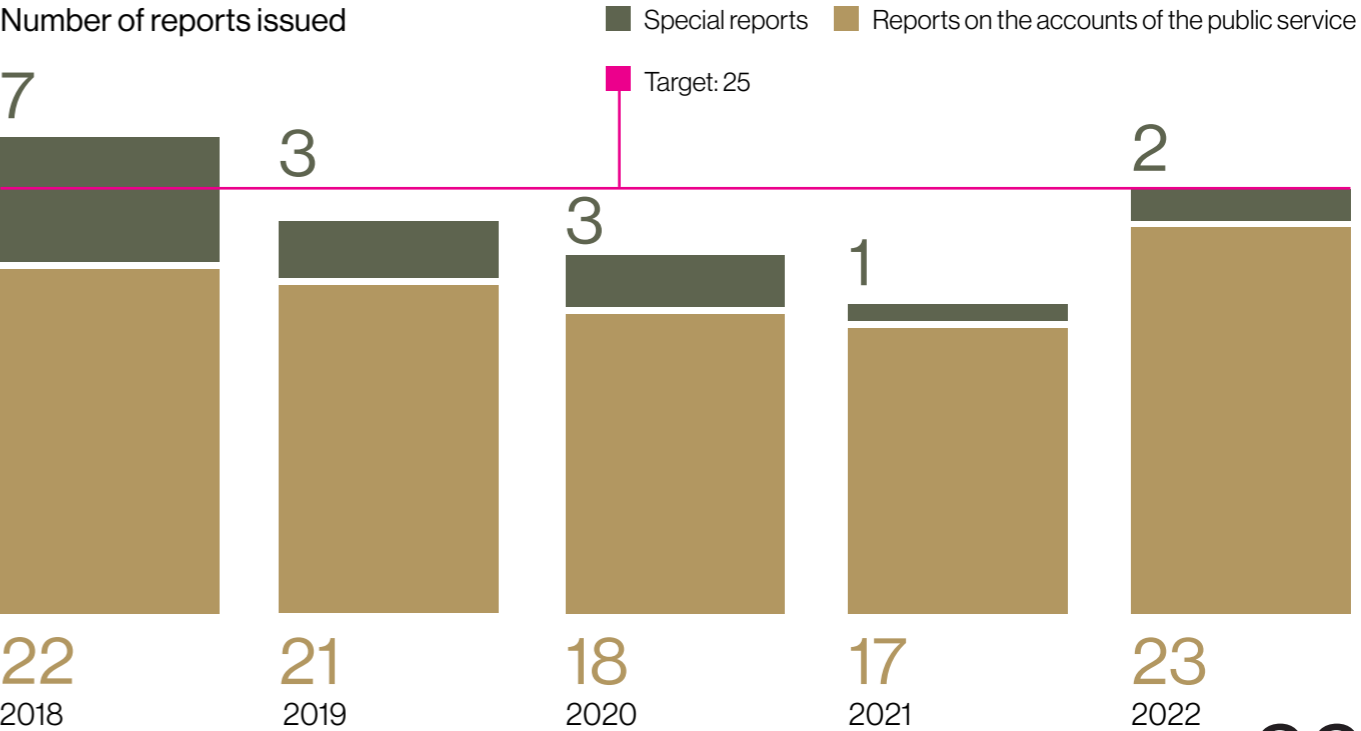


The graph above displays the profile of 2021 draft accounts presented for audit in 2022 compared to the profile of these accounts certified in 2022.

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. Prioritisations 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 two years.

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

	13	1	13
13 sets of financial statements (5% of total number of accounts) certified in 2022 received a qualified opinion*	Pensions	Recognition of a State grant debtor	Total

Emphasis of matter

18 sets of financial statements certified in 2022 received an audit report containing emphasis of matter paragraphs	17	1	18
	Pensions	Going concern	Total

Significant other matters

89 significant other matters noted in audit reports	39	19	10	6	5
	Procurement non-compliance	Taxation/ fines/loss	Weak controls	Transparency	Value for money
	5	3	2	89	
	Unsanctioned payments	Propriety/ governance	Fraud	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



Revenue's management of Suspicious Transaction Reports



Pandemic Unemployment Payment

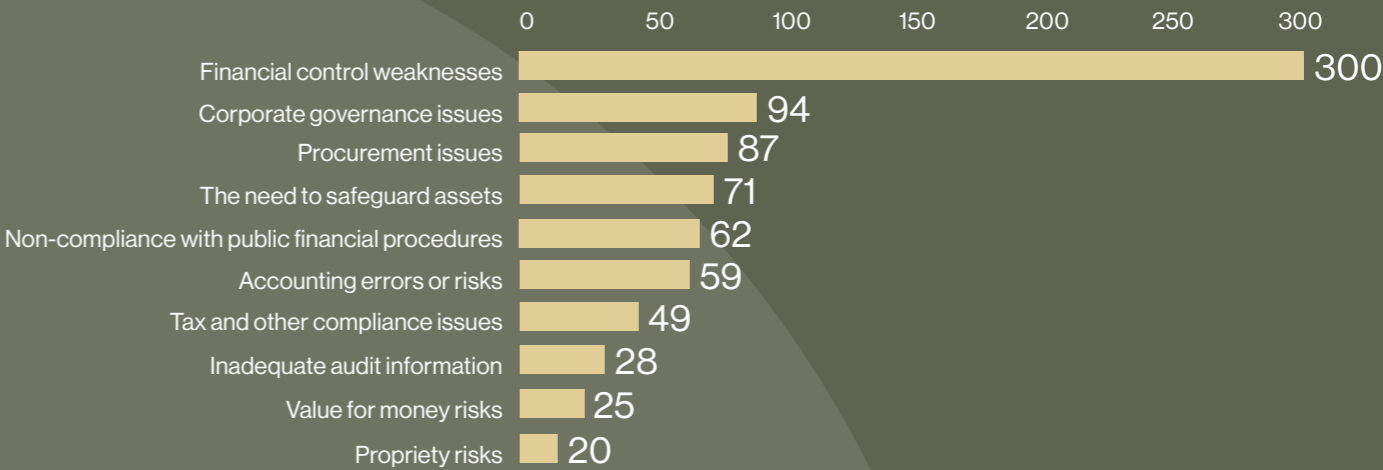


Net cost of banking stabilisation measures

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 2022



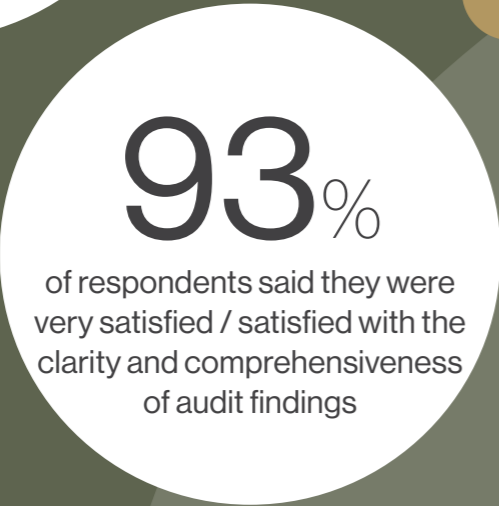
The chart above shows the types of issues raised with bodies in respect of the financial statements certified in 2022. In general, the matters referred to in the correspondence involve shortcomings in procedures which, if not addressed, could expose the bodies to loss, inaccurate financial reporting, non-compliance with appropriate procedures or governance norms for the public service.

Audited Bodies Feedback



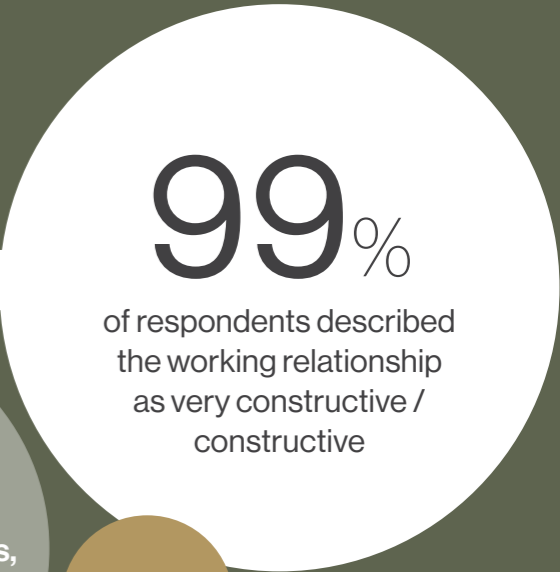
'I manage a high value finance processing office and very much welcome external audit for added assurance.'

'Communications from the OCAG was excellent and helped to achieve smooth process for the audit.'



You Said

Our audited bodies want earlier scheduling of audits, certification timelines and communication of audit findings.



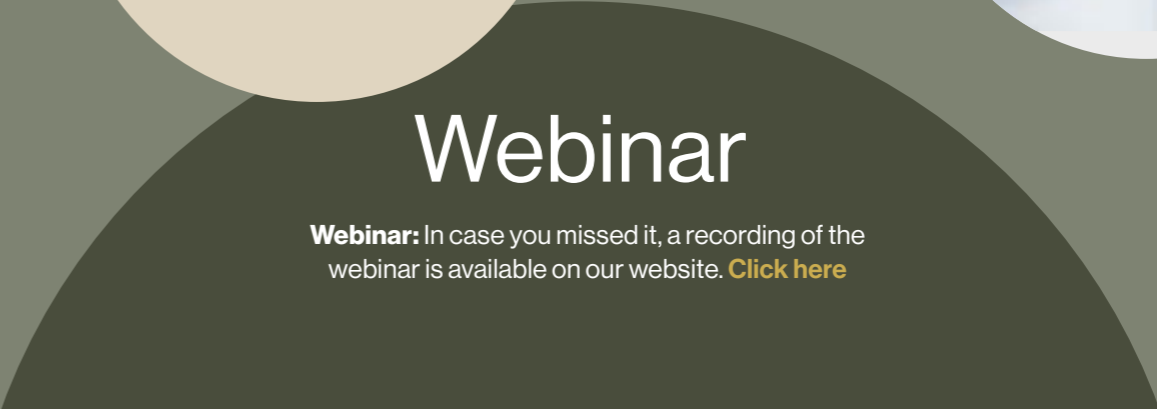
Audit Insights

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		2018 (€'000)	2019 (€'000)	2020 (€'000)	2021 (€'000)	2022 (€'000)	
Total operational costs	→	13,059	13,799	14,301	14,548	15,874	
Staff costs	→	10,133	10,871	11,759	12,105	13,077	Payroll costs represent 82% 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	→	626	611	156	7	116	
Contracted Audits	→	959	1,088	824	1,067	1,273	Selected financial audits are outsourced
Other costs	→	1,341	1,229	1,562	1,369	1,408	
Income: Audit fees collected	→	6,301	7,390	6,277	7,983	7,285	Audit fees are charged in respect of certain financial audits upon certification of the account.
ASC (PRD)	→	427	374	339	339	380	
Net Exchequer cost	→	6,331	6,035	7,685	6,226	8,209	

Our People

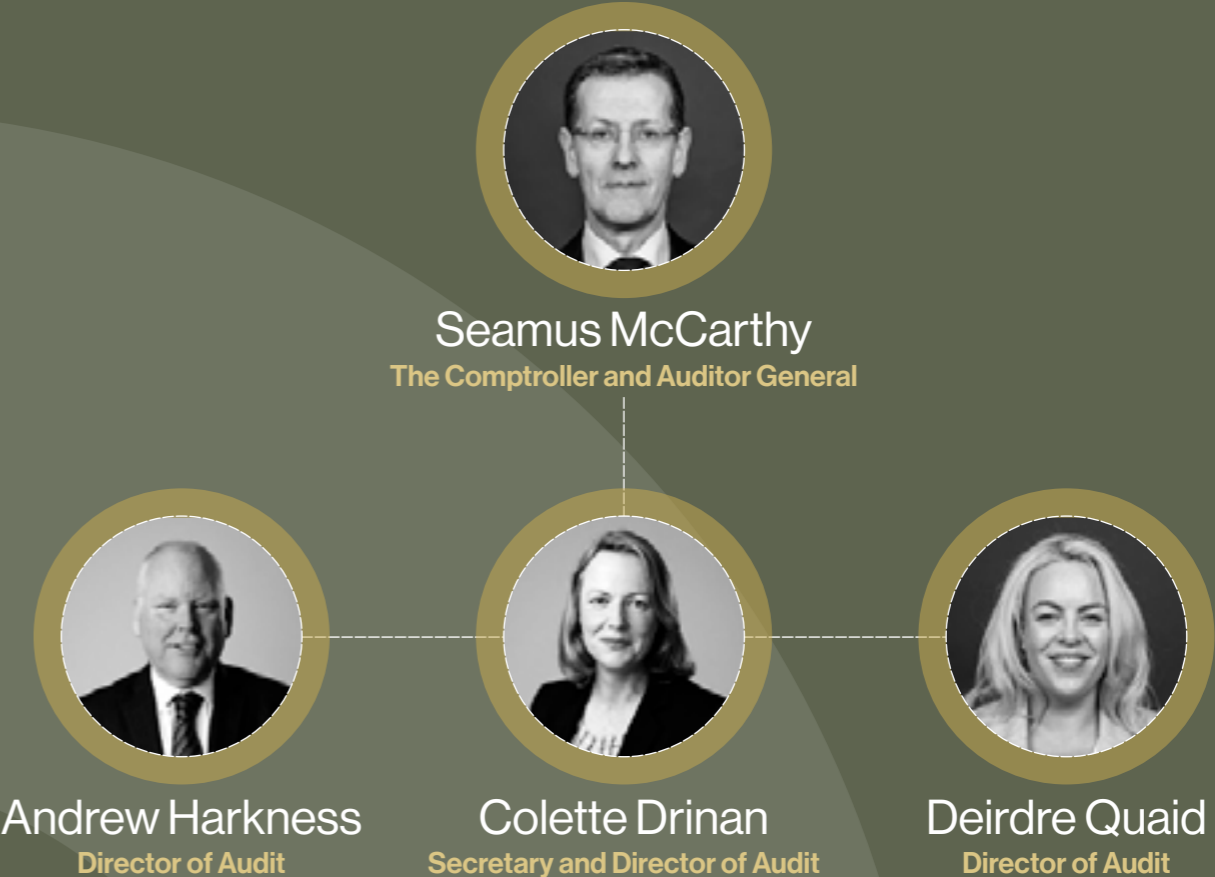
Governance Structure

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.

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



Staffing levels

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

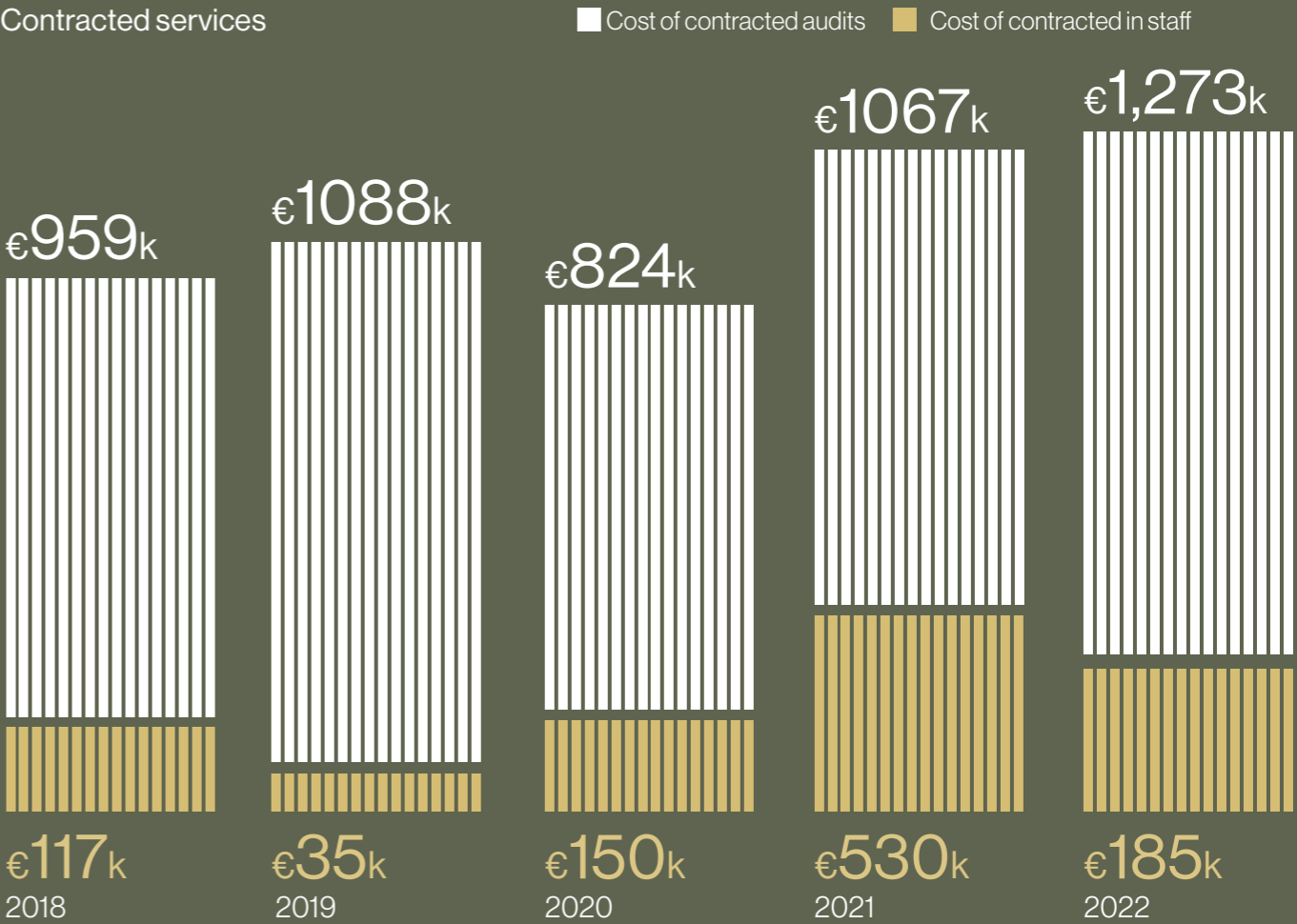
Staffing numbers	2018	2019	2020	2021	2022
Average employed	165	174	181	174	182
Authorised maximum staff complement	174	178	187	192	197
As a % of staff complement	95%	98%	97%	91%	92%
Staff turnover rate over the year	10%	9%	10.7%	9.4%	5%
Staff number equivalent of other resources employed					
Staff contracted-in	1	1	2	7	3
Contracted audits	9	8	6	10	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 2023. 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 were delighted to have achieved Great Place to Work® certification for another year. The survey results continue to provide us with rich feedback on how people feel about working in OCAG.



Asim Nazir
Financial Audit Division

I joined the Office as a contractor back in 2017, working on public sector audits for the first time. My experience in the Office of professional audit teams and a stimulating environment motivated me to join the Office on a permanent basis in October 2018.

I have since worked as an Auditor, predominately in the semi-state sector. The continuous professional development; the opportunity to work in different directorates; and the professionalism and dedication of colleagues would not make me hesitate in stating that the C&AG's Office is a truly Great Place to Work.



Aisling O'Reilly
Reporting Division

I am currently an Audit Manager in the Reporting Division. I really enjoy the variety of work and the opportunities afforded to me. I recently completed the IPA's Masters of Economic Science in Policy Analysis. I represent the Office on the INTOSAI Working Group on Environmental Auditing which I find very interesting.



Yuming Ho
Corporate Services

I joined the Office in September 2022 as an Accounting Technician Ireland apprentice. I didn't have accounting experience before joining the Office, so I would like to thank the Office for giving me the opportunity to work in the finance unit with professional people. Learning and gaining first-hand accounting experience are a great combination which helps me to have a better understanding of how the Office operates.



Great Place to work

Employee pulse surveys are issued on a monthly basis and aim to give senior management a real-time insight into employee wellbeing by providing a pulse check on important topics such as the remote working environment and communication.

Pulse survey data

Overall Feeling					
	Poor	Average	Good	Very Good	Extremely Good
Jan-22	7%	7%	18%	44%	25%
Jun-22	11%	5%	22%	35%	27%
Dec-22	8%	8%	15%	38%	31%

Overall support provided by the Office						
	Poor	Average	Good	Very Good	Extremely Good	
Jan-22	5%	4%	24%	33%	35%	
Jun-22	9%	6%	6%	34%	46%	
Dec-22	5%	8%	3%	37%	47%	

Engagement and Culture



Diversity and Inclusion

People here are treated fairly regardless of their:	2022	2021
race	98%	93%
sexual orientation	97%	98%
gender	93%	91%
age	91%	91%

Gender Balance

The graph shows the gender breakdown at each of the main grades in the Office as at end-2022. All promotions are on foot of competitive processes.

Overall there is a 50:50 ratio of female to male employees. At Management Board level, the female to male ratio is 53:47.

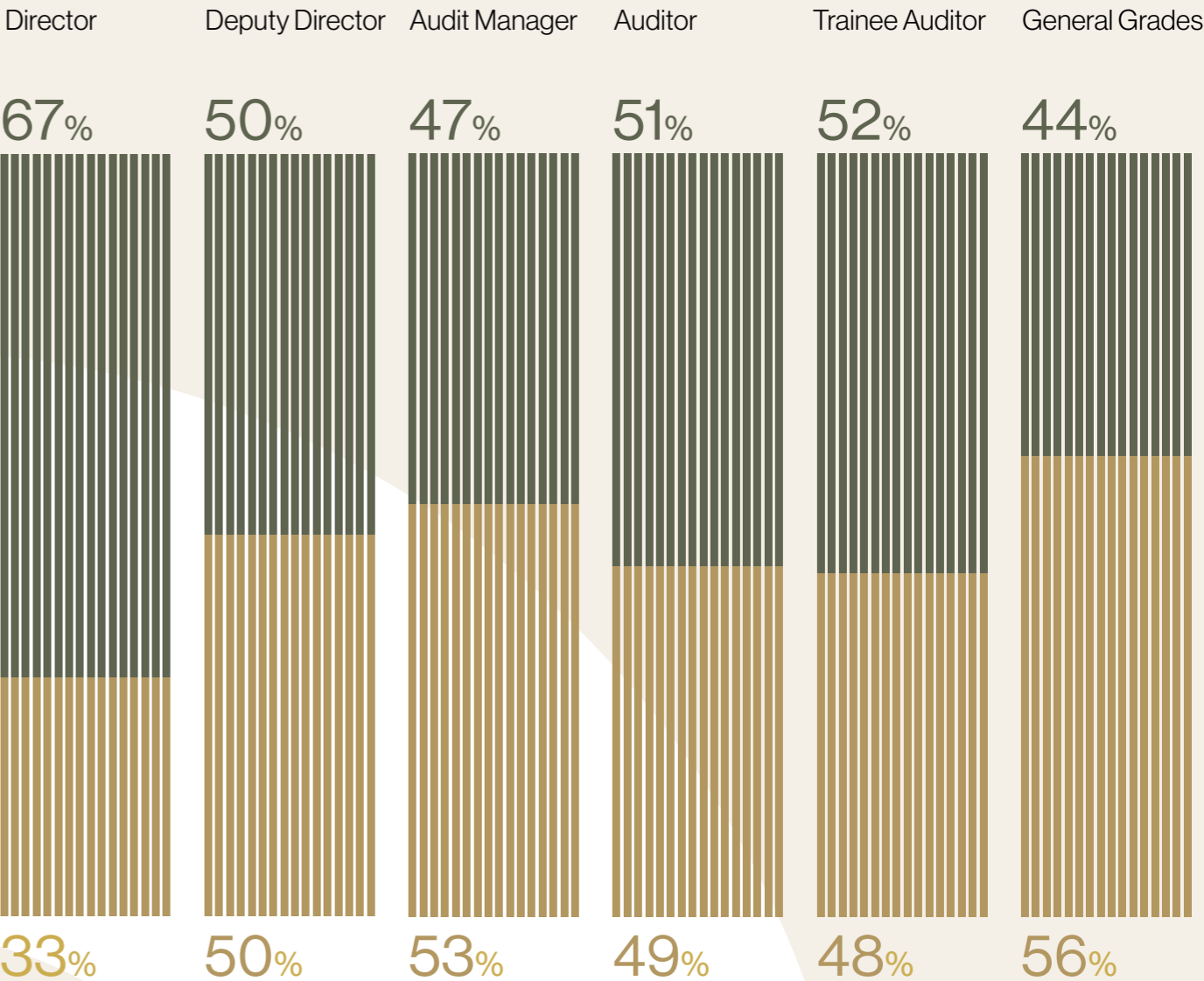
At the end of 2022, 8% of female employees were working under reduced- hours contracts (job-sharing, parental leave, shorter working year etc.) 1% of male employees were working on reduced-hours contracts.

All staff are remunerated on the basis of incremental salary scales for each grade. There are no bonus payments.

On average across all grades for 2022, female employees were paid 0% more per contracted hours than male employees. This compares favourably to gender pay gap in Ireland, published by Eurostat in March 2023, which reported that women were paid 9.9% less than men.

Breakdown by Gender

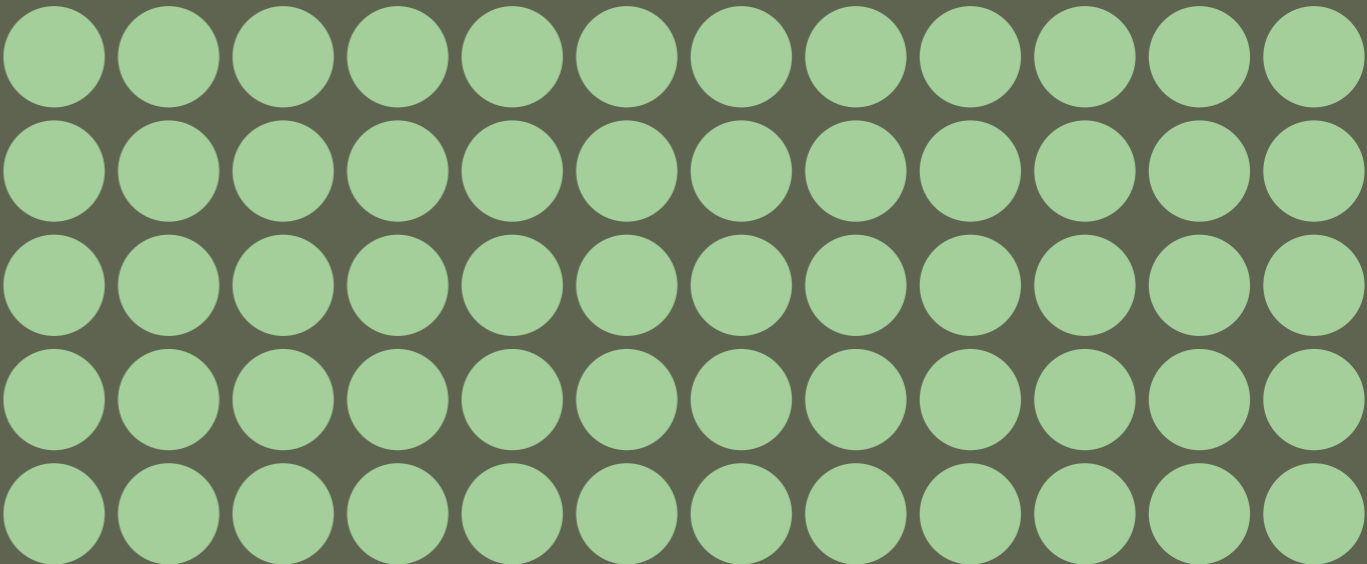
Female Male



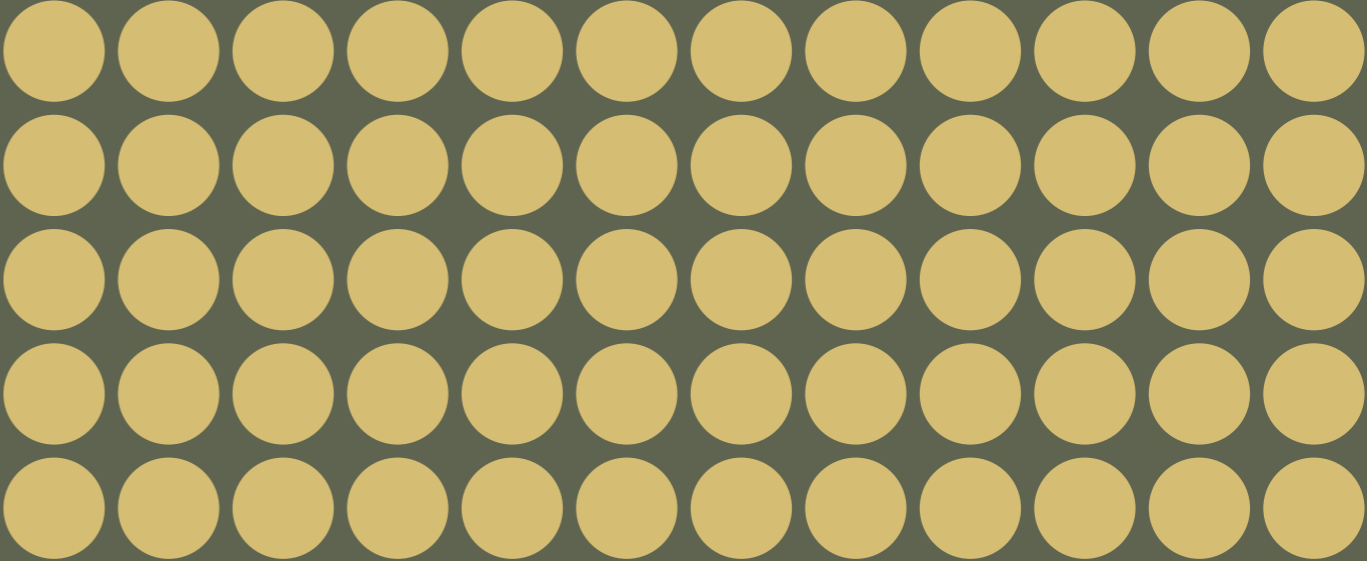
50%

“Overall there is a 50:50 ratio of *female* to *male* employees as at end-2022. At Management Board level, the female to male ratio is 53:47.”

Female



Male



Data as at June-2022

	Male	Female	Total
Hours	180,308	163,170	343,479
Headcount	99	92	191
Salary	€5,719,741	€5,175,271	€10,895,011
Average Salary	€57,775	€56,253	€57,042
Avg. Annual Hours	1,821	1,774	1,798
Average Rate/Hour	€31.72	€31.72	€31.72

The average hourly rate for women is the same as the average hourly rate for men.

Median Hourly Pay Gap



€28.80



€28.39

Women 1% less than men

Quartiles

Upper	42%
Upper middle	55%
Lower middle	52%
Lower	50%



58%



50%

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.



Tracy Kelly

I completed my accountancy qualification in 2022 with CPA Ireland. The Office's study support and flexible working options allowed me to plan for study and exams around work and family life. My Audit Manager was helpful in ensuring my on the job experience aligned with the requirements of the CPA Ireland's training and competency requirements.



Gerard Coady

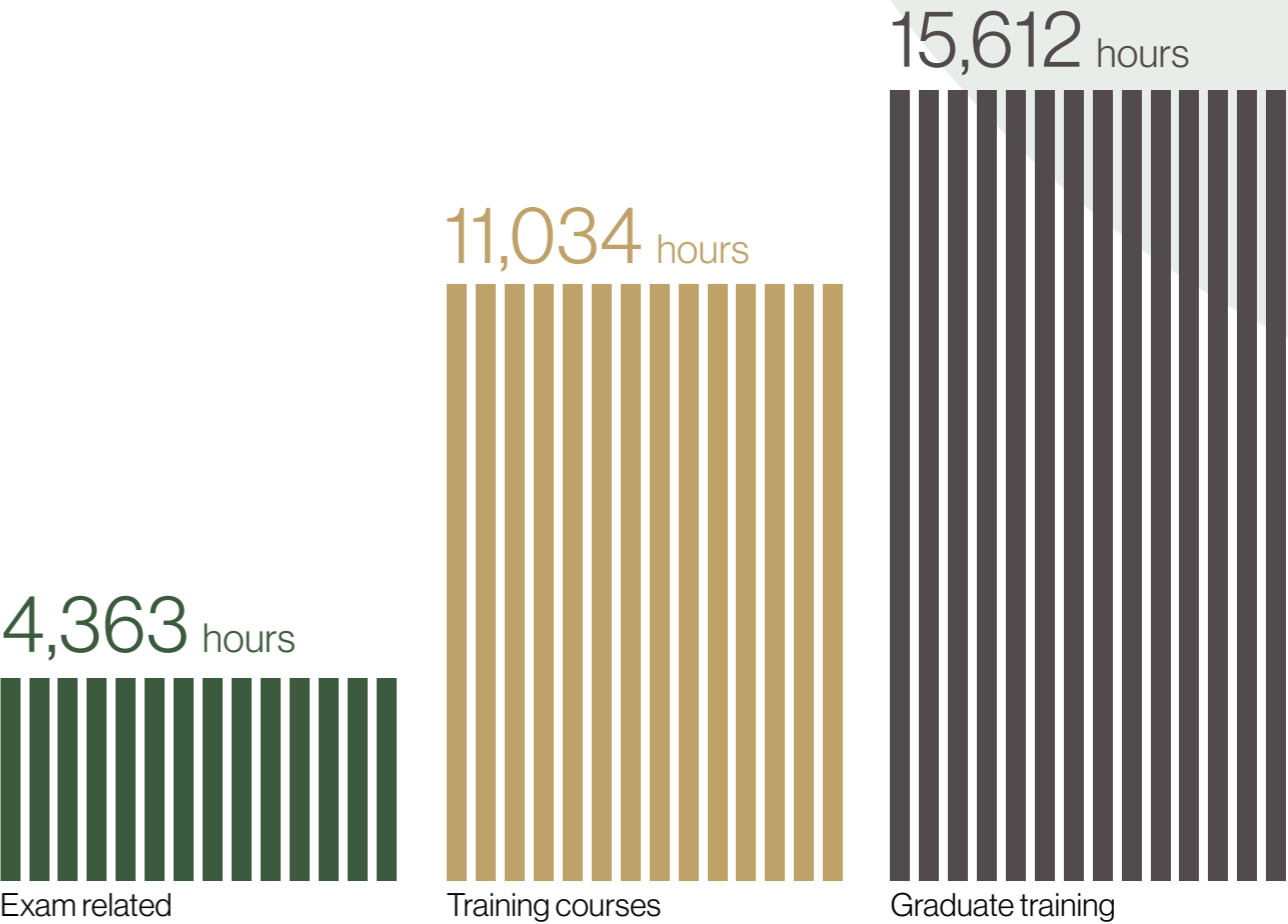
Obtaining a professional accountancy qualification was a major factor in my decision to join the Office. The Office are committed to supporting employees who are undertaking professional accountancy exams by assisting with lecture/exam fees and also providing generous study/exam leave. I benefited from the Office being an ACCA Approved Employer as I was able to gain relevant work experience in different areas which helped when it came to my studies and is a requirement of the ACCA qualification.



Aaron Leonard

I first joined the office in 2017 as a University of Limerick student where I undertook my college placement. I then returned full time after the completion of my college exams in November 2019 as a Trainee Auditor. I completed my final ACCA exam in September 2022 and was promoted to Auditor in December 2022. The office provides excellent support to its staff undertaking examinations. HR, and other support staff are always available and go above and beyond to ensure you are given the best opportunity to pass your exams.

Time allocated to learning and development



New Staff



“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 2022, we took on a total of 19 students who worked in our financial audit division, our communications unit, our reporting division, our HR division and our data analytics unit.



Accounting Technicians Ireland

In 2022, the Office continued its collaboration with the Accounting Technicians of Ireland. We welcomed four accounting technicians for a two year apprenticeship programme which combines working and study. Two of our apprentices were nominated for apprentice of the year at the Generation Apprenticeship awards.



Data analytics unit

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

Data analytics assisted the OCAG in 2022 through



Key highlights for 2022 include

Growth of our data analytics team
Big data analysis - €38 billion of financial data interrogated
Roll out of a suite of tools and applications to embed data analytics in our audit of financial statements
Evidence of audit efficiencies from data-enabled audit approach
International co-operation with SAIs on data analytic techniques including a three week work visit to European Court of Auditors

Data Analytics in Action - National Shared Services Office

The data analytics unit analysed €3.8 billion of payroll data and €24 million of travel and subsistence data relating to over 74,000 employees across 56 clients processed by the National Shared Services Office (NSSO). The data analytics unit use a number of analytical tools to provide enhanced visualisation and interfaces for drilling into data sets and creating analyses. Data analytics enables auditors to work with 100% of the transactions within a population of data to quickly see the patterns and connections in vast amounts of data, present the findings graphically, and pinpoint high-risk areas for further audit testing.

Equality, Diversity & 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 hosted a coffee and cupcakes event in June to celebrate Pride, which was enjoyed by the staff from throughout the Office.

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 on from the assessment the Human Rights and Equality working group prepared an action plan. The action plan aims to:

- » Raise awareness of the Public Sector Duty and the work of IHREC within the Office.
- » Highlight current policies and procedures in place in the Office that may help to address any human rights and equality issues that arise during the course of our work.
- » Encourage training in the area of human rights and equality.
- » Address potential issues by raising awareness and ensuring there are relevant structures in place to support staff should the need arise.

Employee Recognition Working Group

The employee recognition working group was set up in 2022 to look at how the Office was recognising and rewarding staff achievements and accomplishments.

The group carried out research into effective employee recognitions programs, liaised with other public sector bodies to see what was happening in this space, and surveyed staff to gauge staff sentiment on employee recognition. The working group then developed a proposal for an employee recognition scheme that was approved by management and agreed by partnership. The proposed scheme includes a number of elements – day to day recognition, academic achievements, notable excellent performance, and an annual awards program. Work is currently on-going on the employee recognition policy and elements of the scheme are being phased in throughout 2023.



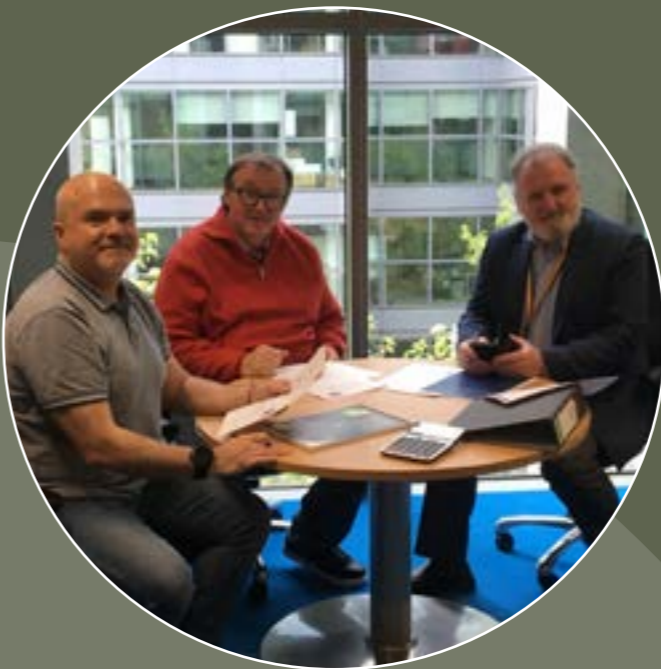
Green Energy Working Group

The Office appointed a Climate Change Manager in October 2022 who has been tasked with developing a climate change strategy for the office.

In tandem with the appointment a Green Energy Group was formed that is chaired by the climate Change Manager and whose remit is to promote energy saving initiatives and raise awareness of sustainability measures throughout the office.

Since appointment the manager has completed the SEAI “Engaging People” workshops and the office has signed up to participation in the SEAI & OPWs “Reduce Reuse” campaign.

The Office has developed a roadmap outlining the strategies to be used to achieve the goals as required to achieve the 2022 Climate Action Mandate. The roadmap was sent that will be submitted to SEAI in March 2023.



Corporate Responsibilities and Engagement

Prompt payments

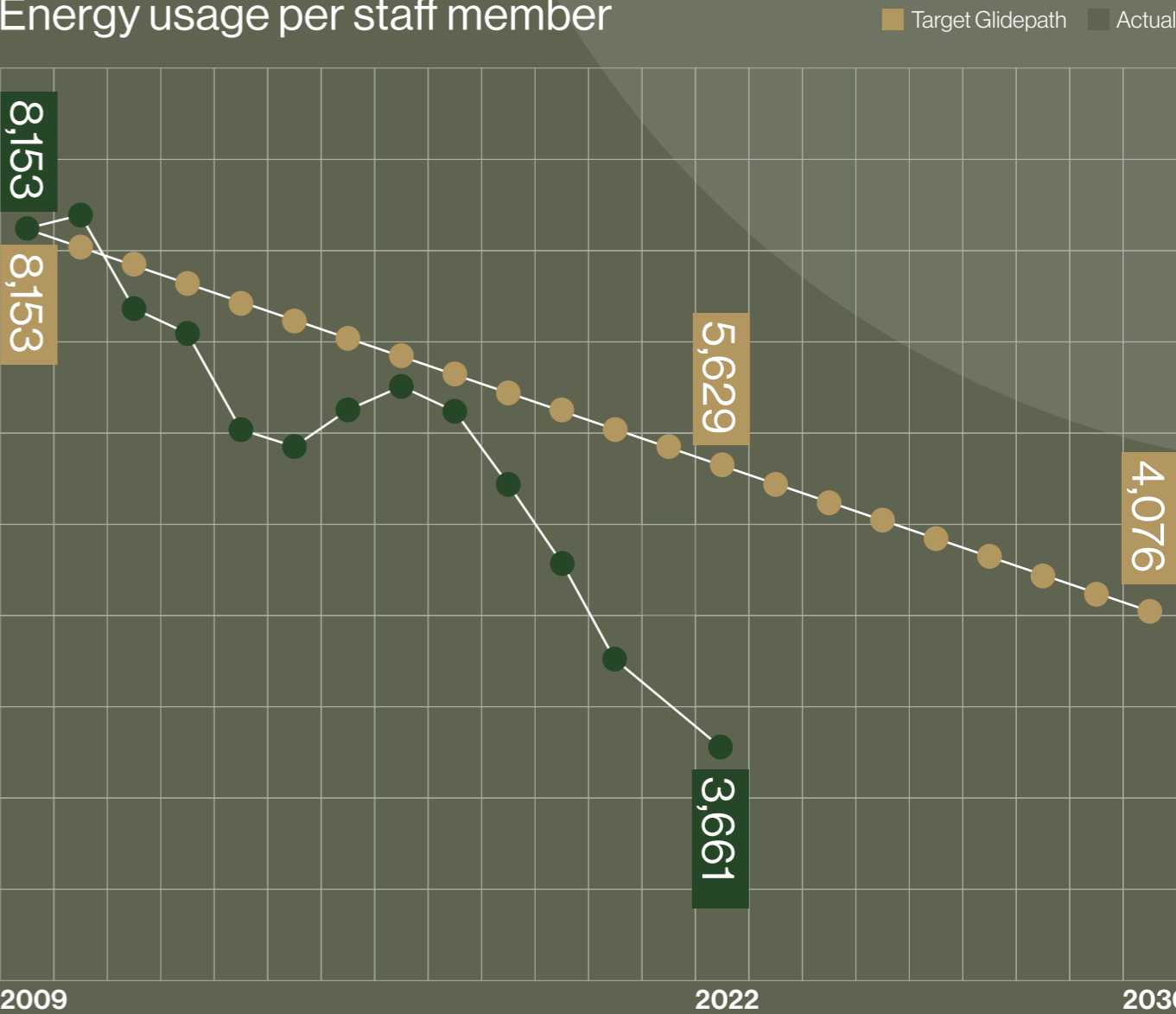
The Office complies with the Prompt Payment of Accounts Act 1997. Our Prompt Payment Returns are published on our website on a quarterly basis [here](#).

Energy

A target to improve energy efficiency in the public sector by 33% by 2020 was set by the Government. Our performance in meeting this target is measured relative to the number of staff employed (whole time equivalents). Under the 2021 Climate Action Plan, the public sector must improve its energy efficiency by 50% by 2030. The SEAI is currently updating the monitoring and reporting framework for the period to 2030.

The graph shows that in 2022, energy efficiency was 55% better than the baseline (set in 2009) and 35% better than the target 'glidepath'. The Office's target is calculated on the basis of a constant 'glidepath' of efficiency improvement from 2009. The Office uses an energy measurement system which allows us to analyse our electricity usage in more detail and to identify areas for further energy saving opportunities.

Energy usage per staff member



Official 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 2022, all corporate publications 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 2021 published on 30 September 2022 were available in both English and Irish on publication day, with all 45 published in Irish within a week. 23 chapters in the 2021 Report on the Accounts of the Public Services were published in English on 30 September 2022, six were available in Irish, with the remaining chapters published in Irish by 20 October 2022.

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**



Our International Contribution



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

The Office took on the chairship of the INTOSAI Performance Audit Sub-committee (PAS) in November 2022, for a three year period. PAS are responsible for the development and maintenance of standards and guidance for performance audit in INTOSAI.



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.



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.



Secondment of an Audit Manager to the European Court of Auditors, working as an attaché to second the President of the Court and two Auditors as National Experts on Loan (SNEs).

Annual Performance Report



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

INDEPENDENT. OBJECTIVE. CONSTRUCTIVE. COMMITTED TO EXCELLENCE.

2024
2023
2022
2021
2020
2019