

# Annual Performance Report



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

INDEPENDENT.OBJECTIVE.CONSTRUCTIVE.COMMITTEDTOEXCELLENCE.

2025

2024

2023

2022

2021

2020



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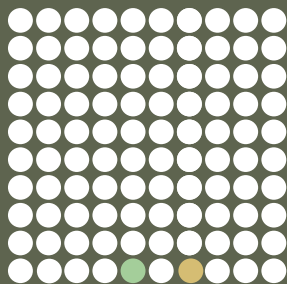
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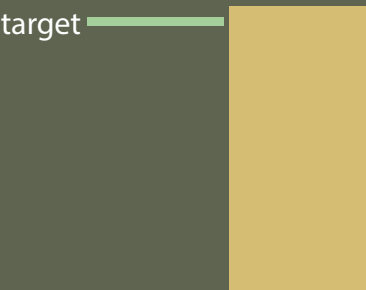
# 2023 Key Highlights

Certified Accounts:  
9 Month target achieved



Certified 97% of accounts due for audit in 2023, when measured by value, within nine months of the financial year end (target 95%)

Examinations:  
100% target achieved



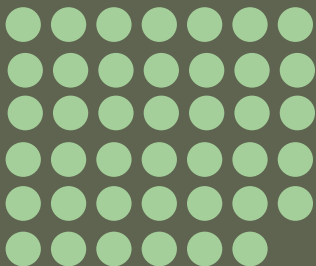
Completed 26 examinations dealing with aspects of public service delivery and the use of public resources (target 25)

Credit issuance:  
Timeliness

100%

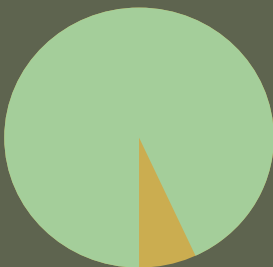
100% of requests from the Minister for Finance responded to for supply and quarterly credits for the issue of funds from the Central Fund of the Exchequer before the credit period commenced

Recommendations:  
Acceptance rate



Made 41 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 96% of the financial statements certified in 2023

# Foreword



SEAMUS McCARTHY  
Comptroller and Auditor General

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

I'm very happy to welcome the publication of the 2023 performance report for the Office. The 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

A central theme emerging from the centenary events held by the Office in 2023 was the enduring importance of our role. We continue to focus on delivering high quality, professional audit services on a timely basis, built on a sustainable organisation, aligned to our core values. 2023 was the midway point of our five-year strategy – we are making good progress towards our strategic goals. Some of the key achievements in 2023 were:

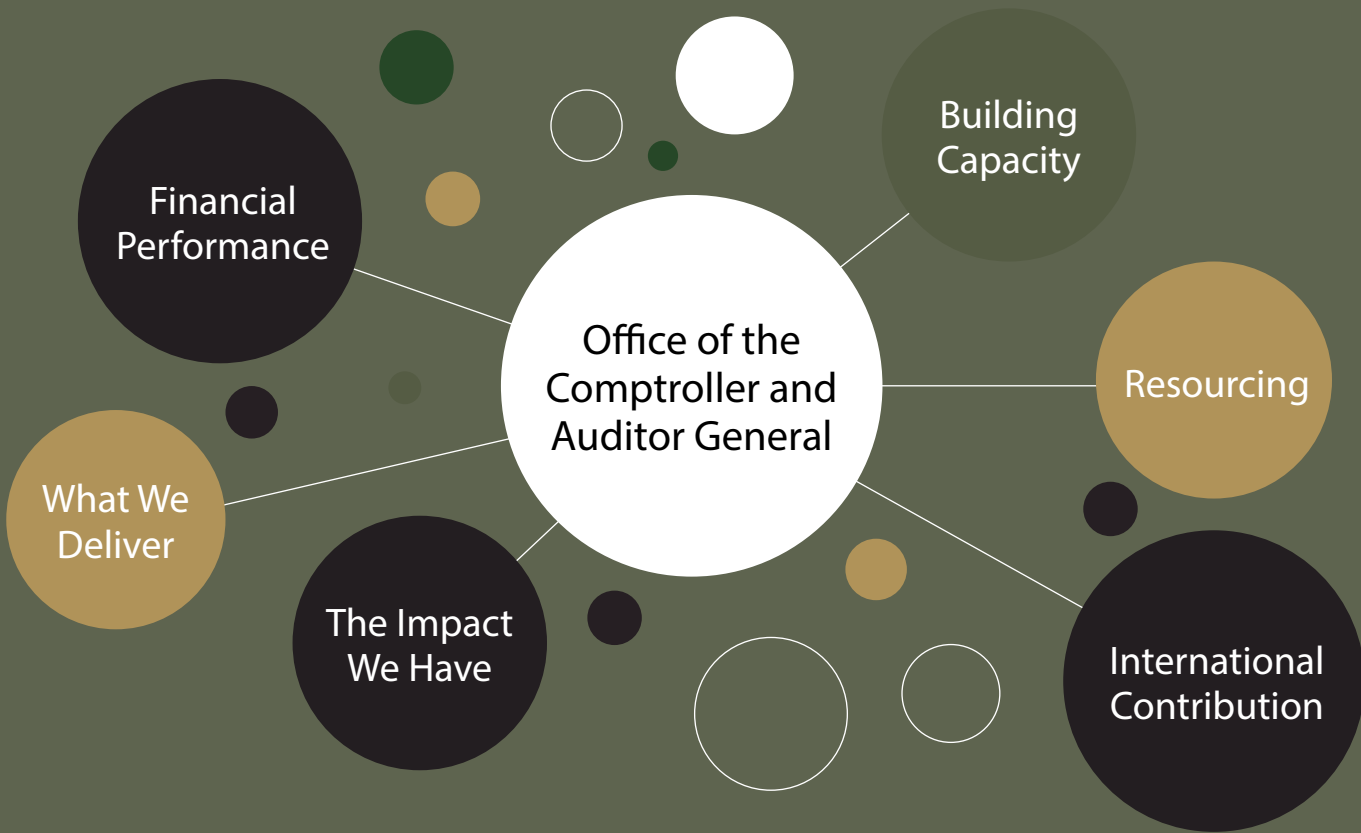
- » 97% of 2022 accounts measured by size of the account certified within nine months of the financial year end;
- » 26 performance audit reports completed dealing with aspects of public service delivery and the use of public resources;
- » Published a history of the Office 1923-2023, marking the first time that such research into the Office was undertaken;
- » Completed our first year as chair of the INTOSAI Performance Audit sub-committee, including hosting its annual meeting
- » Recognised as one of Ireland's Best Workplaces for medium-sized businesses by Great Place to Work®;
- » Recognised as one of the Best Workplaces for Women in Ireland by Great Place to Work®;
- » Ongoing expansion of our use of data analytics and other new technologies to enhance our overall effectiveness;
- » We continued to make progress in meeting our energy efficiency and emissions reduction targets.

The performance of the Office is a reflection of the commitment, professionalism and ongoing innovation of our people – thank you for your contribution over the past year.

# I. Introduction

This report presents key performance information for the Office of the Comptroller and Auditor General. It also marks the commemoration of the Office’s centenary year. The report outlines performance in 2023 compared to prior years, under **six themes** using a combination of quantitative and qualitative methods.

Those themes are:





# Office Centenary 1923 to 2023



We were delighted to mark the centenary of the Office in 2023. The Office held a programme of activities over the course of the year to commemorate this significant event.

## Centenary booklet

A [booklet](#) on the history of the Office of the Comptroller and Auditor General, marking 100 years since the establishment of the Office, was written and researched by Dr. Marie Léoutre. An event was held in The Royal Irish Academy to mark the launch of the booklet. A number of guest speakers were in attendance, including the Minister for Finance, Michael McGrath, the Chair of the Committee of Public Accounts, Mr. Brian Stanley T.D., Prof. Colin Scott (UCD) and the Comptroller and Auditor General, Mr. Seamus McCarthy.



## The National Archives Webinar

A webinar, hosted by The National Archives, took place on Tuesday, the 28 November 2023. A lecture titled “The Office of the Comptroller and Auditor General at 100” was given by Dr. Marie Léoutre and discussed the creation of the Office, the work to stabilise the State after the Civil War and the modernisation of the Office. The webinar has been made available on the National Archives [here](#)

## IPA commemorative journal

The Institute of Public Administration has dedicated one of its quarterly *Administration* journals to marking the Office’s anniversary. The journal includes contributions from Dr. Kevin De Barra, Prof. Colin Scott, Prof. Muiris MacCarthaigh, Catherine Lynch (Houses of the Oireachtas Service) and Dr. Marie Léoutre. A link to the publication can be found [here](#).

## Annual Conference

The Office’s Annual Conference in January kicked off the centenary commemorations. The centenary was the theme of the conference, which focused on the history and significant achievements of the Office. The programme included centenary related presentations from Dr. Marie Léoutre (RIA), Prof. Muiris MacCarthaigh (Queen’s University) and Prof. Colin Scott (UCD). A panel discussion was held between the current C&AG and his two predecessors, John Purcell and John Buckley.



## Commemoration Committee

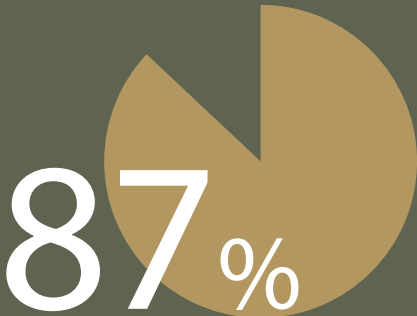
The Office set up a Commemoration Committee, to organise the Office’s internal commemoration activities. Members were Avril Butler, John Crean, Mairead Leyden, Manon Nouvian, Paula O’Connor, Shane O’Connor, Deirdre Quaid and Leigh Walsh. They were involved in designing the centenary logo, organising the commemoration quiz, and they also took us on a fascinating journey through newspaper archives.

# Strategic Objectives

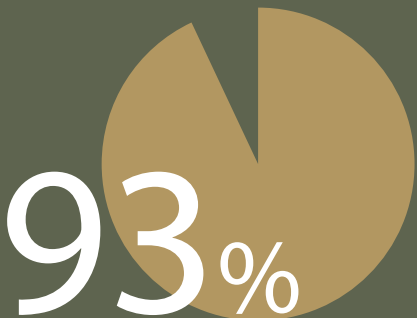
This year marks the third year of the implementation of the Statement of Strategy 2021-2025. The strategy consists of three key priorities and a number of underlying strategies. The Office has also committed in the strategy to reporting annually on its progress in implementing these priorities.

## Actions Implemented or Expected to be Implemented as Planned

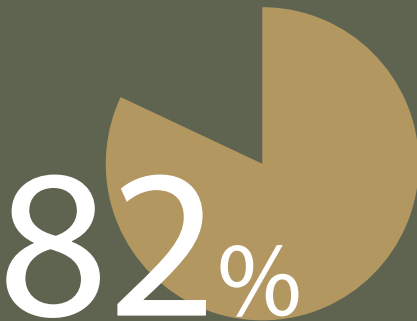
Delivering high quality...  
Delivering high quality, professional audit services in a timely manner and in accordance with the International Standards on Auditing;



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

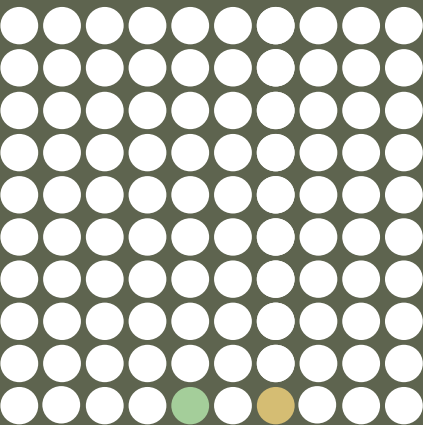


Stenghtening the Office....  
Strengthening the Office to be an exemplar public sector organisation and an employer of choice for people wishing to pursue a career in auditing and who want to make a difference to the delivery of public services.



What we deliver

97%



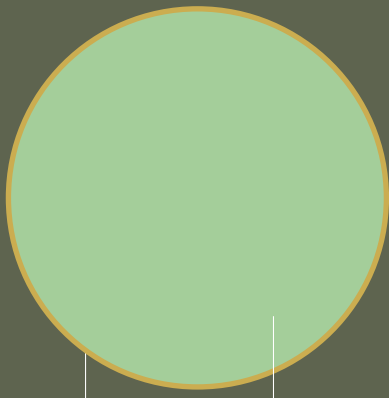
Target

Result

Certified Accounts

Certified 97% of accounts due for audit in 2023, when measured by value, within nine months of the financial year end, (target 95%)

285



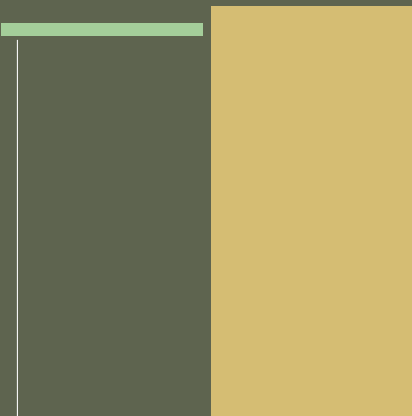
Target

Result

Completed Audits

285 audits of financial statements completed (target 285)

26



Target

Result

Examinations

Completed 26 examinations dealing with aspects of public service delivery and the use of public resources (target 25)

100%

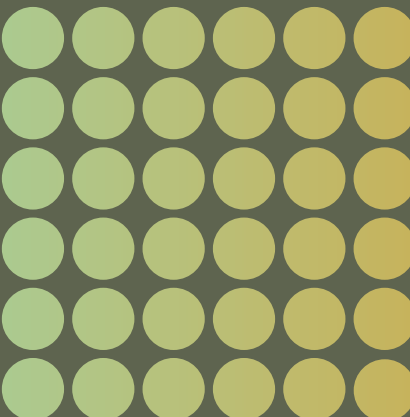


100%

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

37



37 meetings

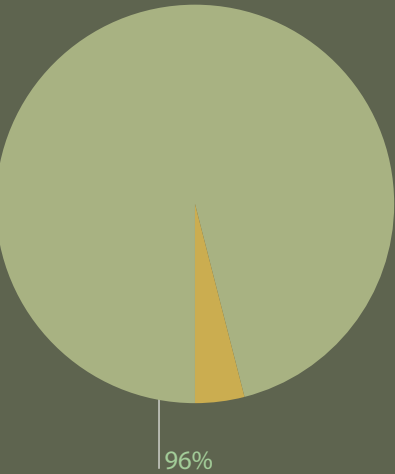
Committee of Public Accounts

Attended all 37 meetings of the Committee of Public Accounts



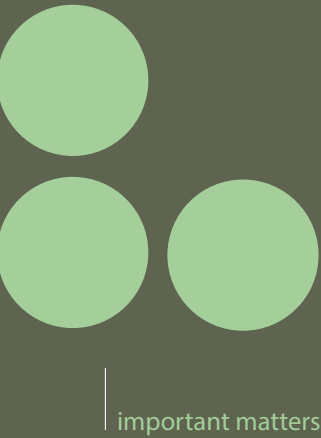
The impact we have

96%



**Audit opinion**  
Issued a clear audit opinion in 96% of the financial statements certified in 2023.

3



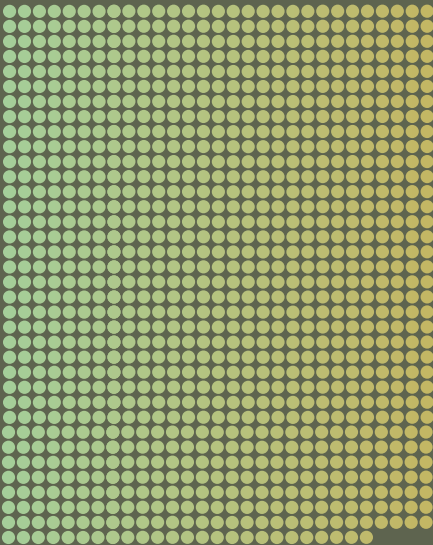
**Important matters**  
Drew attention to 3 important matters in understanding the accounts of public bodies

85



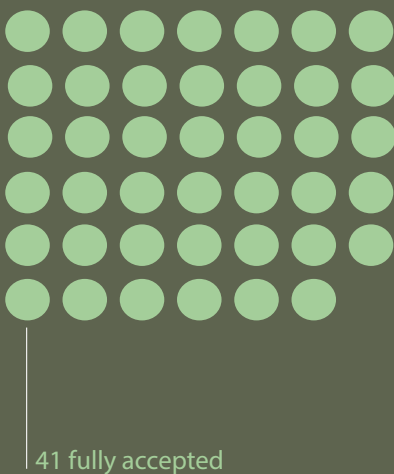
**Other matters**  
Drew attention to 85 other matters deemed to be important to users of the accounts

1040



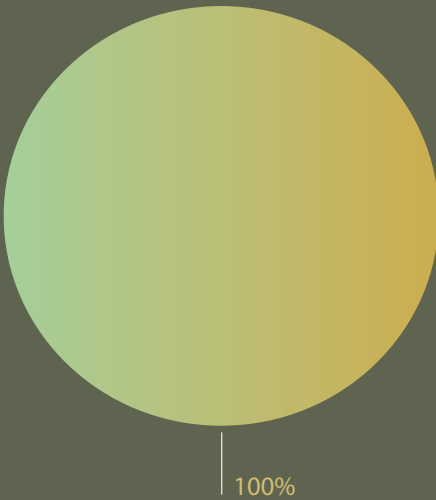
**Post audit correspondence**  
Raised 1040 matters requiring attention with the management of audited bodies in post audit correspondence

41



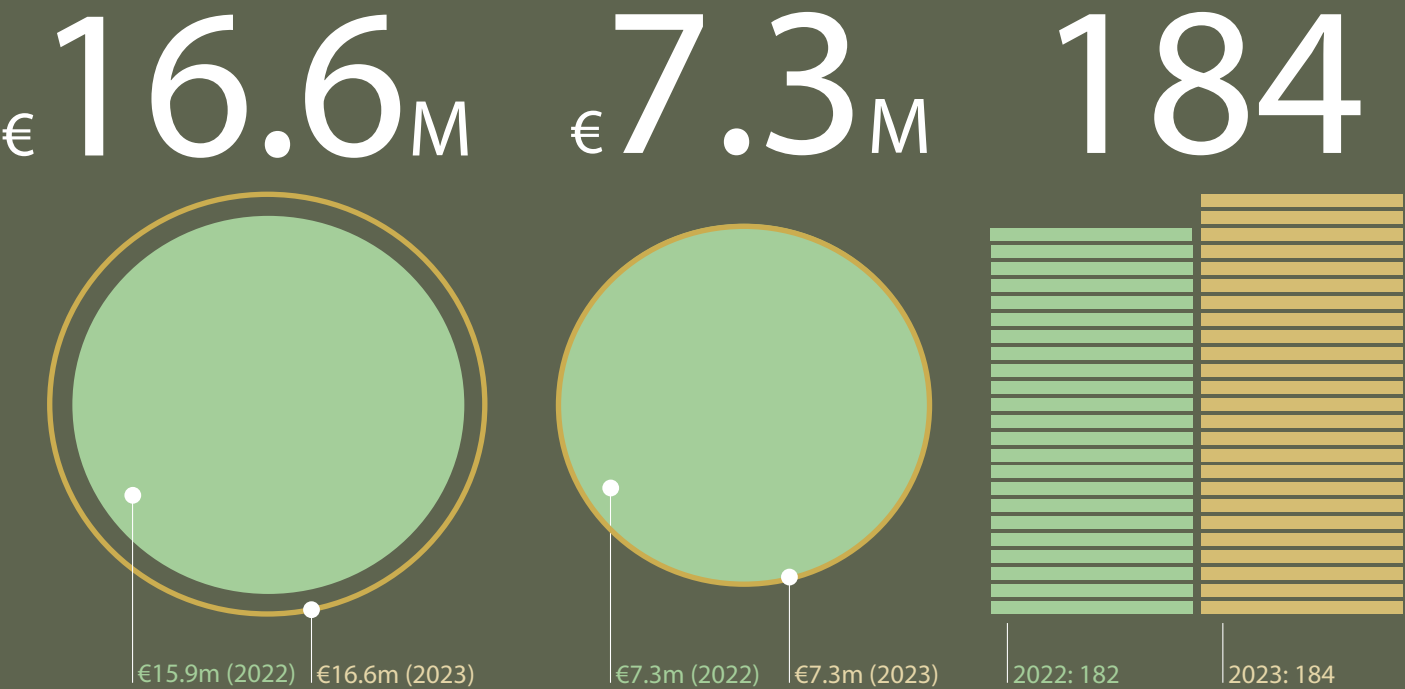
**Recommendations**  
Made 41 recommendations aimed at ensuring good practice and improved performance, of which 100% accepted in full by the audited body

All



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

# Our Financial Performance

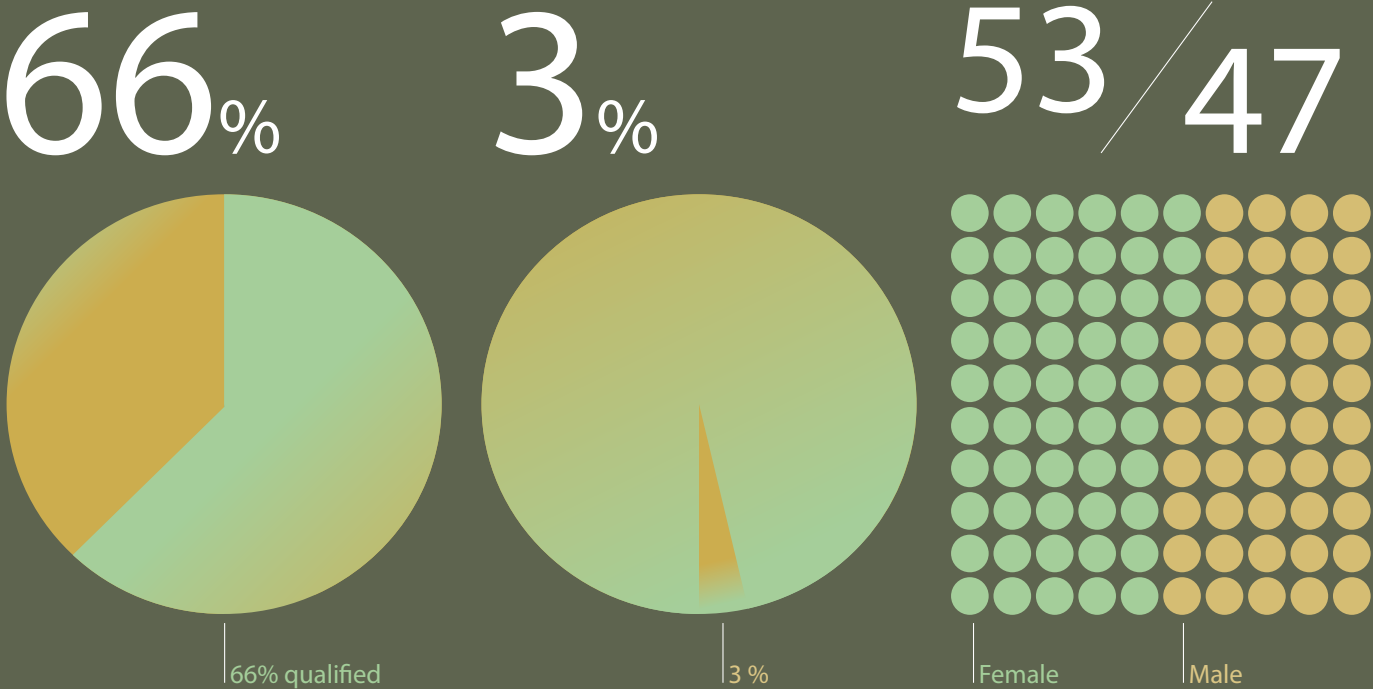


**Programme Cost**  
Delivered an audit and examinations programme at a total cost of €16.6 million (2022: €15.9 million)

**Audit Fees**  
Collected €7.3 million in audit fees in line with partial cost recovery approach (2022: €7.3 million)

**People**  
Employed an average of 184 staff (WTE) at a salary cost of €13.6 million (2022: 182 WTE, cost €12.7 million)

# Resourcing

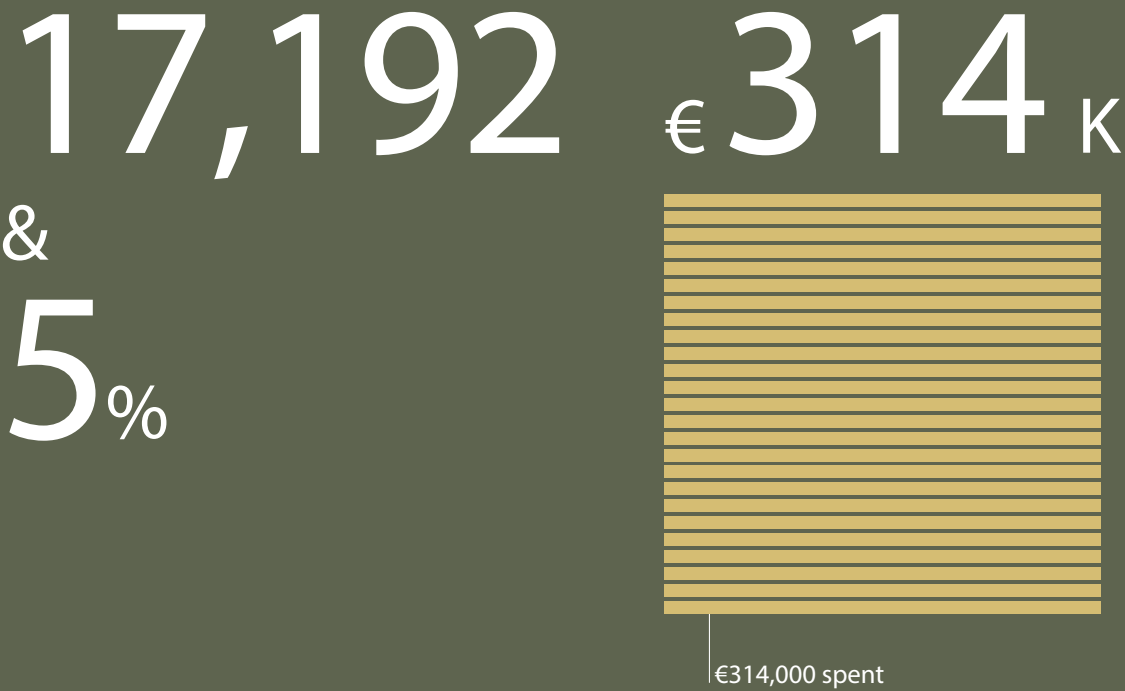


**Qualified Auditors**  
66% of the staff assigned to financial audit were qualified accountants and the remainder were part qualified (all managers assigned to financial audits are qualified accountants)

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

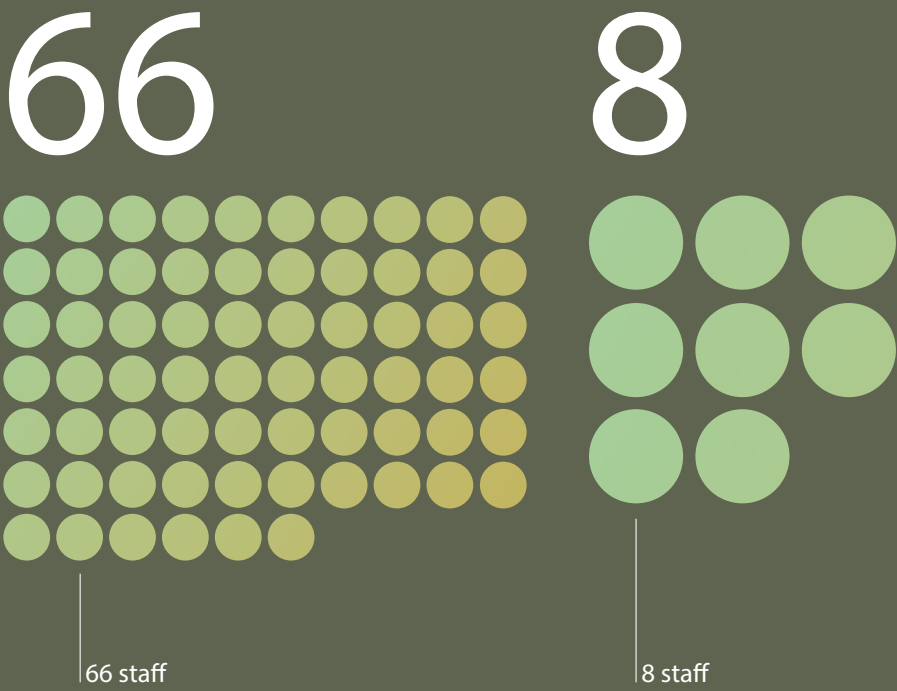
**Gender Ratio**  
Gender balance between female and male employees was 53:47. At Management Board level the ratio was 59:41

Building capacity



Training  
Over 17,000 hours were devoted to training courses, professional studies and graduate training which amounted to 5% of available time

Graduates  
€314,000 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

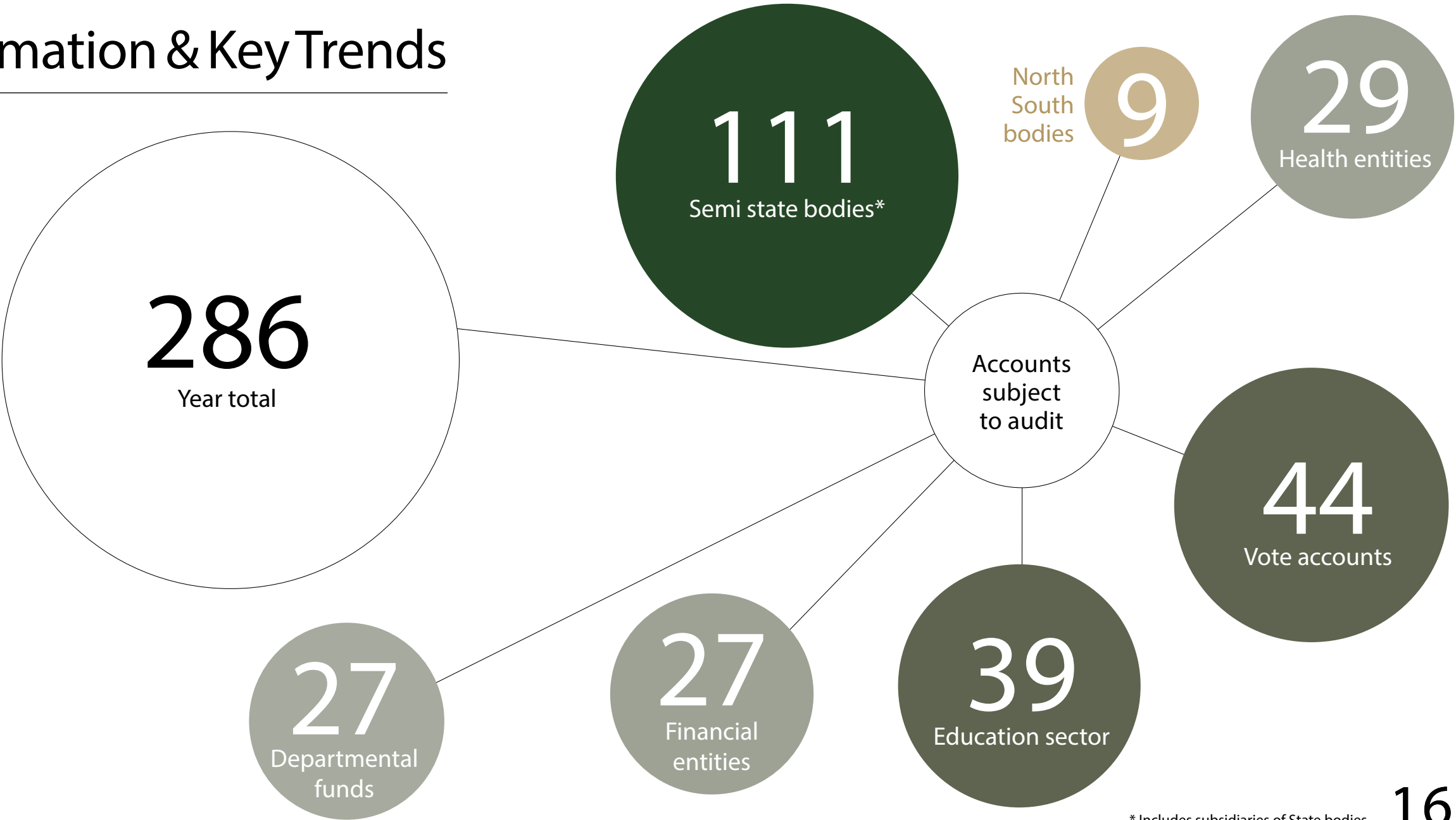
The following sections provide information on delivery, impact measures and financial performance.

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 2023, 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

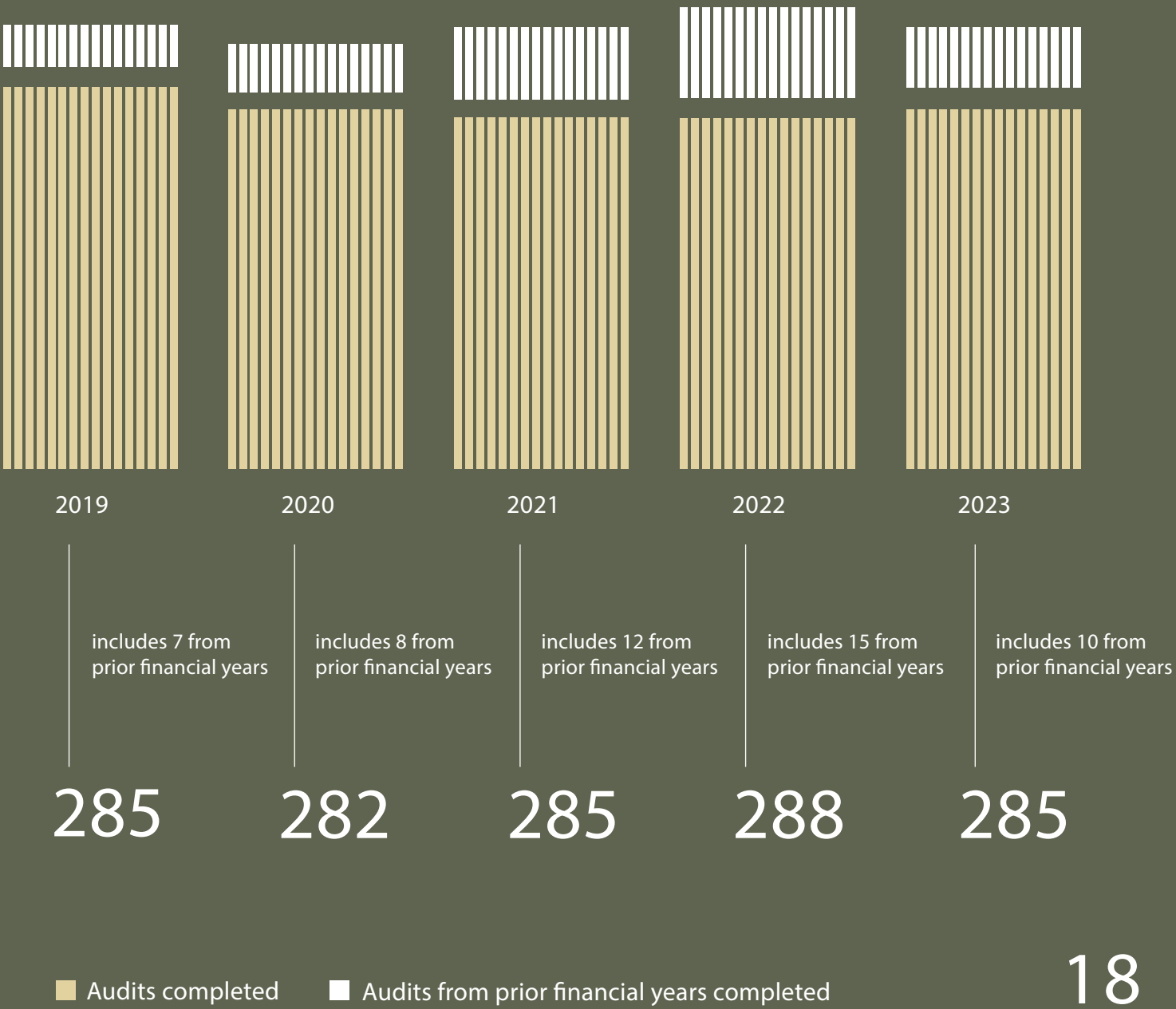
The audit of the financial statements of public bodies and the presentation of those financial statements to the Oireachtas are fundamental in ensuring that there is effective accountability for the use of public funds.



\* 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

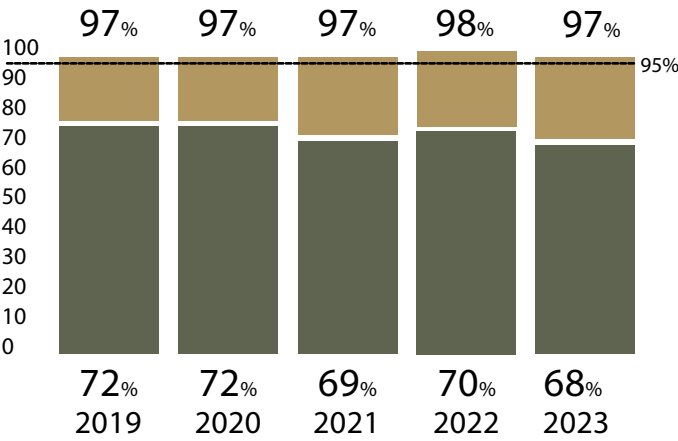
The Office’s key performance indicators on audit timeliness are measured by reference to value of turnover, and to the number of accounts.

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.

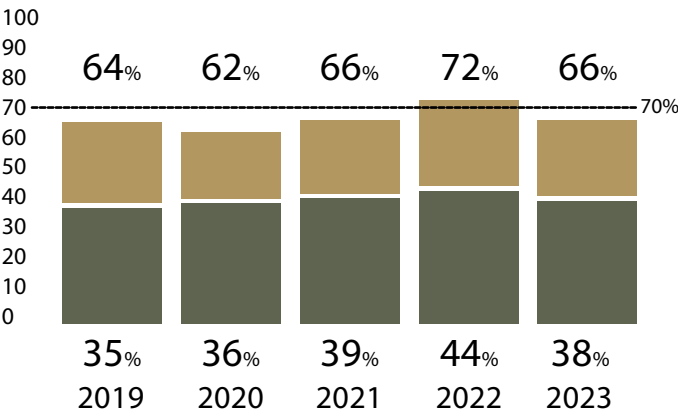
In order to advance audit timeliness overall, priority has been given to certifying high-value accounts earlier.

- 6 months
- 9 months
- 9-month target

Audits certified - by value



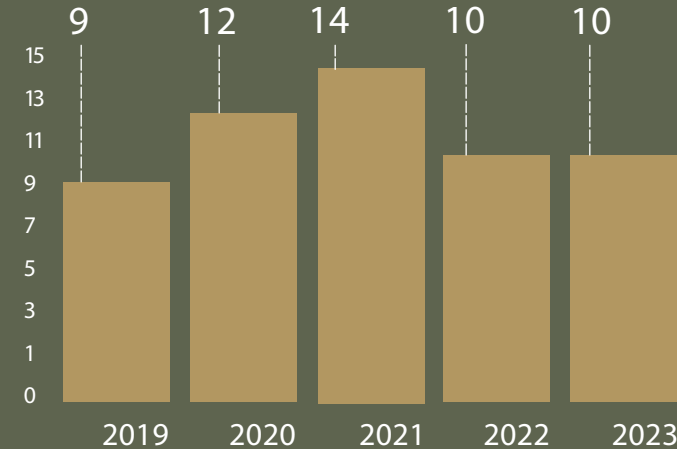
Audits certified - by number

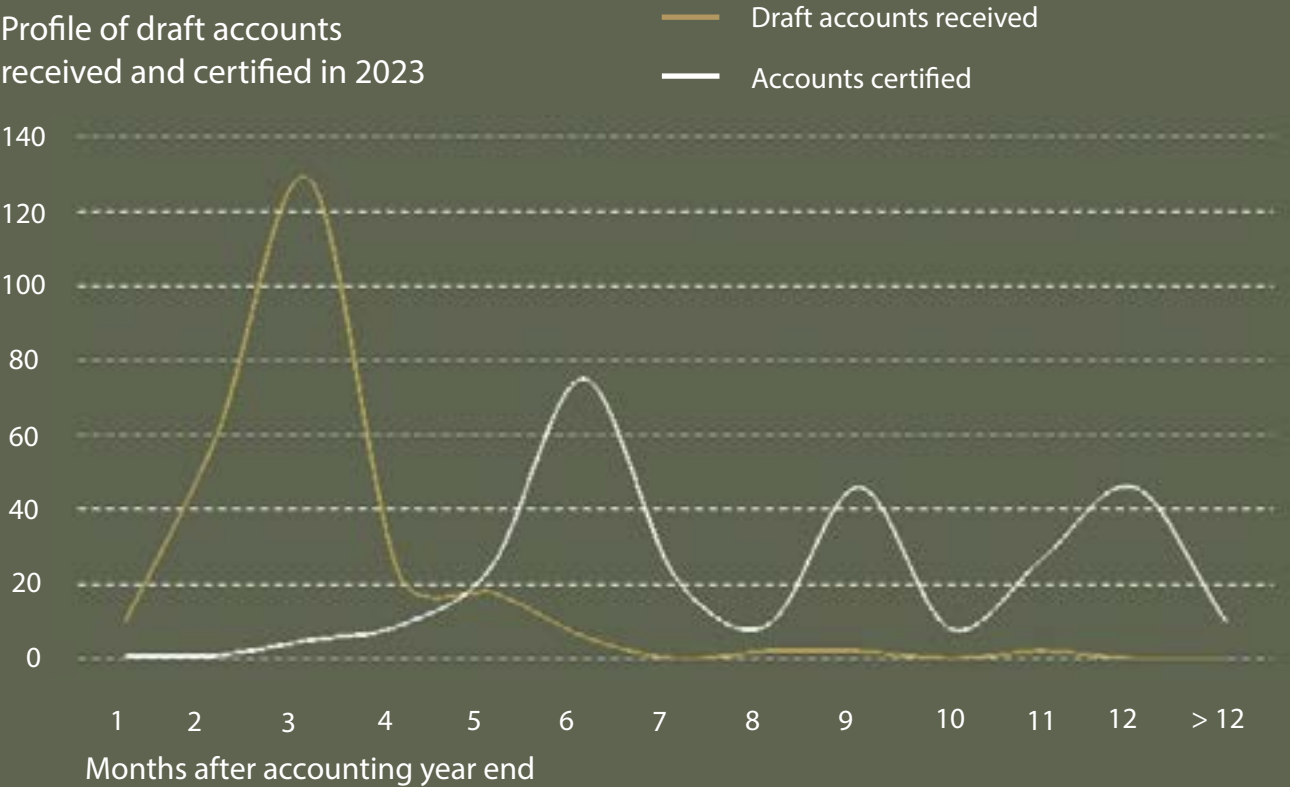


## Uncertified accounts

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 2023, 10 audits for financial periods ending in 2022 remain to be certified at year end.

Uncertified accounts at end of year





The graph above displays the profile of 2022 draft accounts presented for audit in 2023 compared to the profile of these accounts certified in 2023.

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 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.

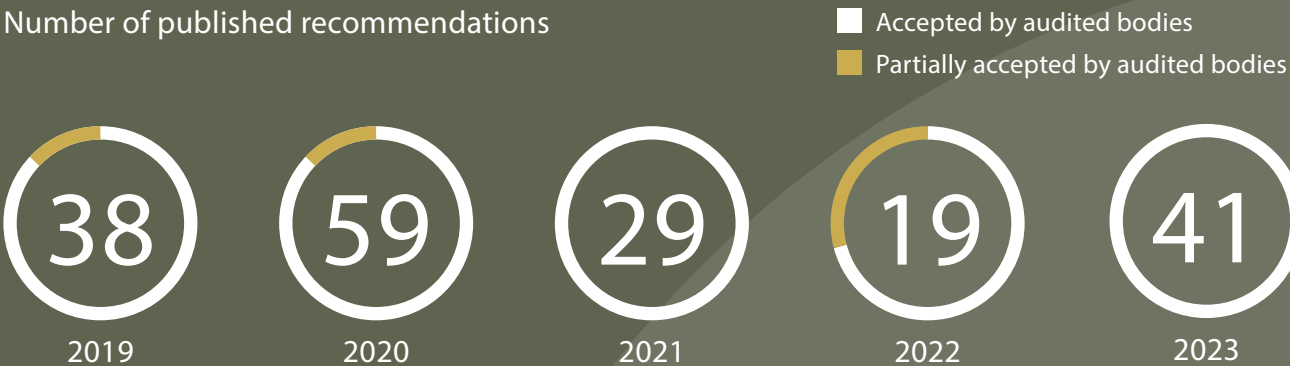
Qualified Audit Opinion		14	1	15	
12 sets of financial statements (4.4% of total number of accounts) certified in 2023 received a qualified opinion*		Pensions	Recognition of a State grant debtor	Total	
Emphasis of matter		1	2	3	
3 sets of financial statements certified in 2023 received an audit report containing emphasis of matter paragraphs		Pensions	Going concern	Total	
Significant other matters	28	20	12	11	7
	Procurement non-compliance	Chapter/Report reference	Weak controls	Other accounting issues	Propriety/governance
85 significant other matters noted in audit reports	4	3	85		
	Value for money	Taxation/fines/loss	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 2023



The chart above shows the types of issues raised with bodies in respect of the financial statements certified in 2023. 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.



# 2022 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 2022.

97%

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

93%

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

91%

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

99%

of respondents described the working relationship as very constructive / constructive

91%

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

## You Said

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

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

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

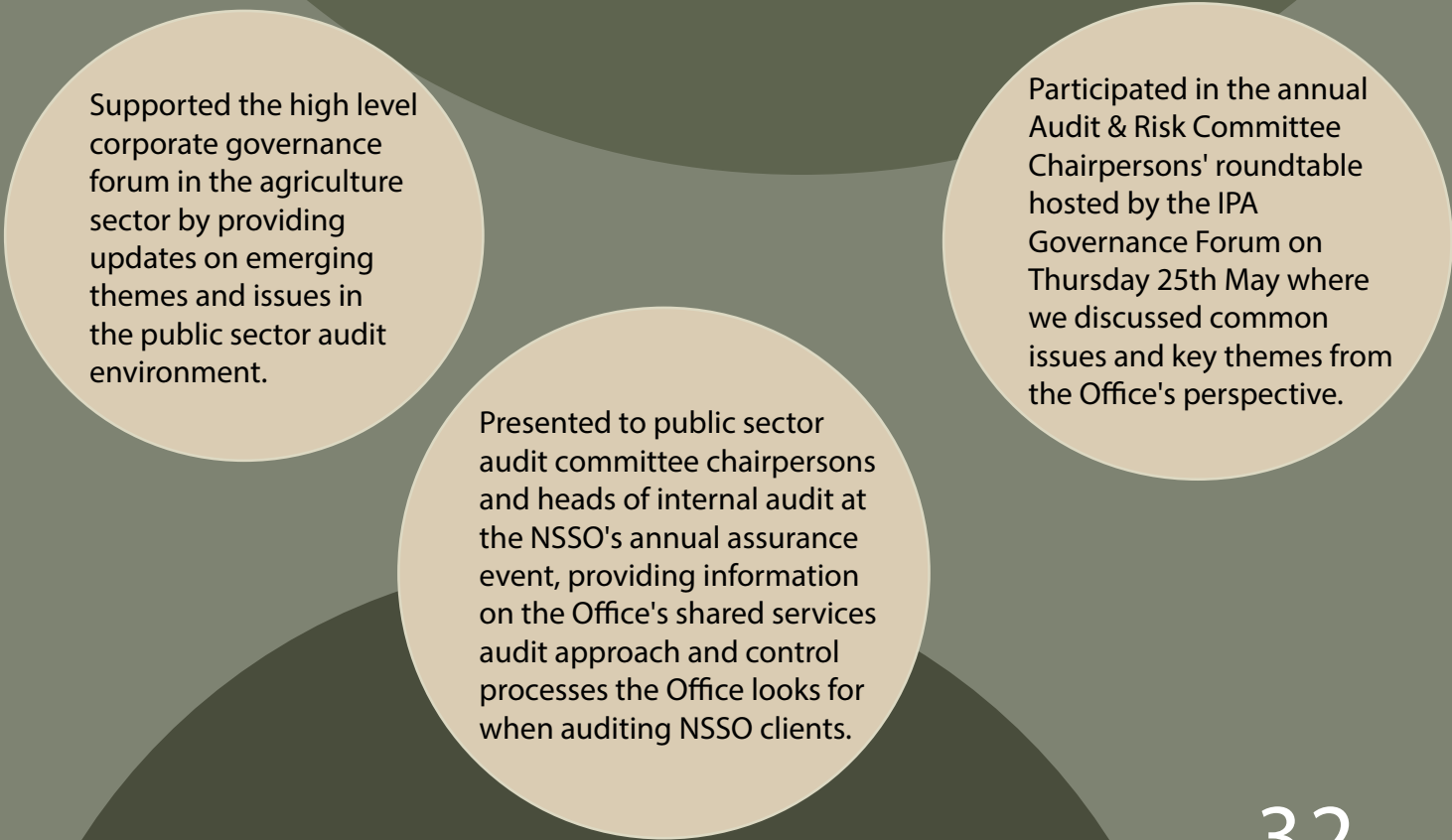
# Audit Insights

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.

Finacial Costs		2019 (€'000)	2020 (€'000)	2021 (€'000)	2022 (€'000)	2023 (€'000)	
Total operational costs	→	13,799	14,301	14,548	15,874	16,640	
Staff costs	→	10,871	11,759	12,105	13,077	13,629	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	→	611	156	7	116	193	
Contracted audits	→	1,088	824	1,067	1,069*	1,040	Selected financial audits are outsourced
Other costs	→	1,229	1,562	1,369	1,612*	1,778	
Income: Audit fees collected	→	7,390	6,277	7,983	7,285	7,267	Audit fees are charged in respect of certain financial audits upon certification of the account.
ASC (PRD)	→	374	339	339	380	467	
Net Exchequer cost	→	6,035	7,685	6,226	8,209	8,906	

\* 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 2023.

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

## Hosting the 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 2023, the Office hosted the fourteenth INTOSAI PAS annual conference in Dublin. A number of key topics were discussed during the meeting, including the scheduled maintenance of the performance audit standards and the PAS terms of reference. The theme of the knowledge-sharing was supported by presentations and discussions on data analytics and visualisation, environmental performance audit, quality review, impact of reports and impact of science and technology.



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 the President of the Court.

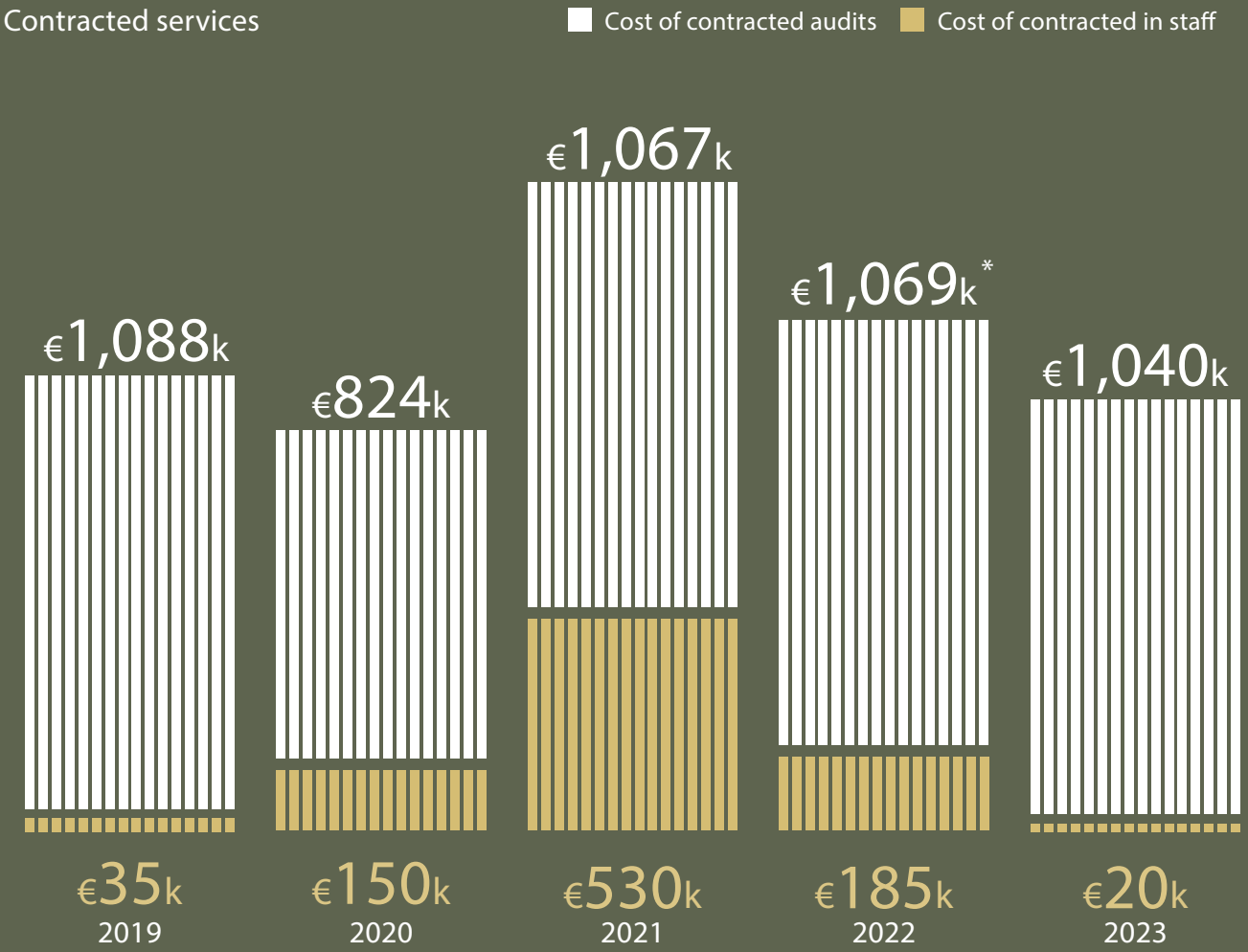


Annual Performance Report - 2023		Additional Information and Key Trends		Annual Performance Report - 2023		Additional Information and Key Trends	
Staffing levels				The difference between the authorised number and the average actually employed in each year is generally due to the time lag between the 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.			
The average number of staff employed each year based on the whole time equivalent (WTE) are shown in the table.							
Staffing numbers	2019	2020		2021	2022	2023	
Average employed	174	181		174	182	184	
Authorised maximum staff complement	178	187		192	197	197	
As a % of staff complement	98%	97%		91%	92%	93%	
Staff turnover rate over the year	9%	11%		9%	5%	15%	
Staff number equivalent of other resources employed							
Staff contracted-in	1	1		7	3	1	
Contracted audits	8	6		10	8	8	

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 achieved Great Place to Work® certification for another year, and are delighted to have been recognized as one of the Best Workplaces™ in Ireland 2024 (36th Best Medium Workplace) and one of the Best Workplaces™ for Women in Ireland 2024.



# 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			
	2023	2022	2021
Excellent performance is recognised in this organisation.	71 %	44%	57 %
We celebrate people who try new and better ways of doing things, regardless of the outcome.	58%	39%	46%
Everyone has an opportunity to get special recognition.	65%	34%	47 %
Work environment			
	2023	2022	2021
Our facilities contribute to a good working environment.	81 %	81%	83%
I am given the resources and equipment to do my job.	83%	83%	82%
This workplace is working to reduce its environmental impact.	88%	83%	53%

## Engagement and Culture



## Diversity and Inclusion

People here are treated fairly regardless of their:	2023	2022
race	97%	98%
sexual orientation	97%	97%
gender	97%	93%
age	94%	91%



# Gender Balance

The graph shows the gender breakdown at each of the main grades in the Office as at 27 June 2024\*. All promotions are on foot of competitive processes.

\* Snap shot date of 27 June 2024 was used to comply with reporting requirements under the Employment Equality Act 1998 (Section 20A) (Gender Pay Gap Information) (Amendment) Regulations 2024.

Overall there is a 53:47 ratio of female to male employees. At Management Board level, the female to male ratio is 59:41.

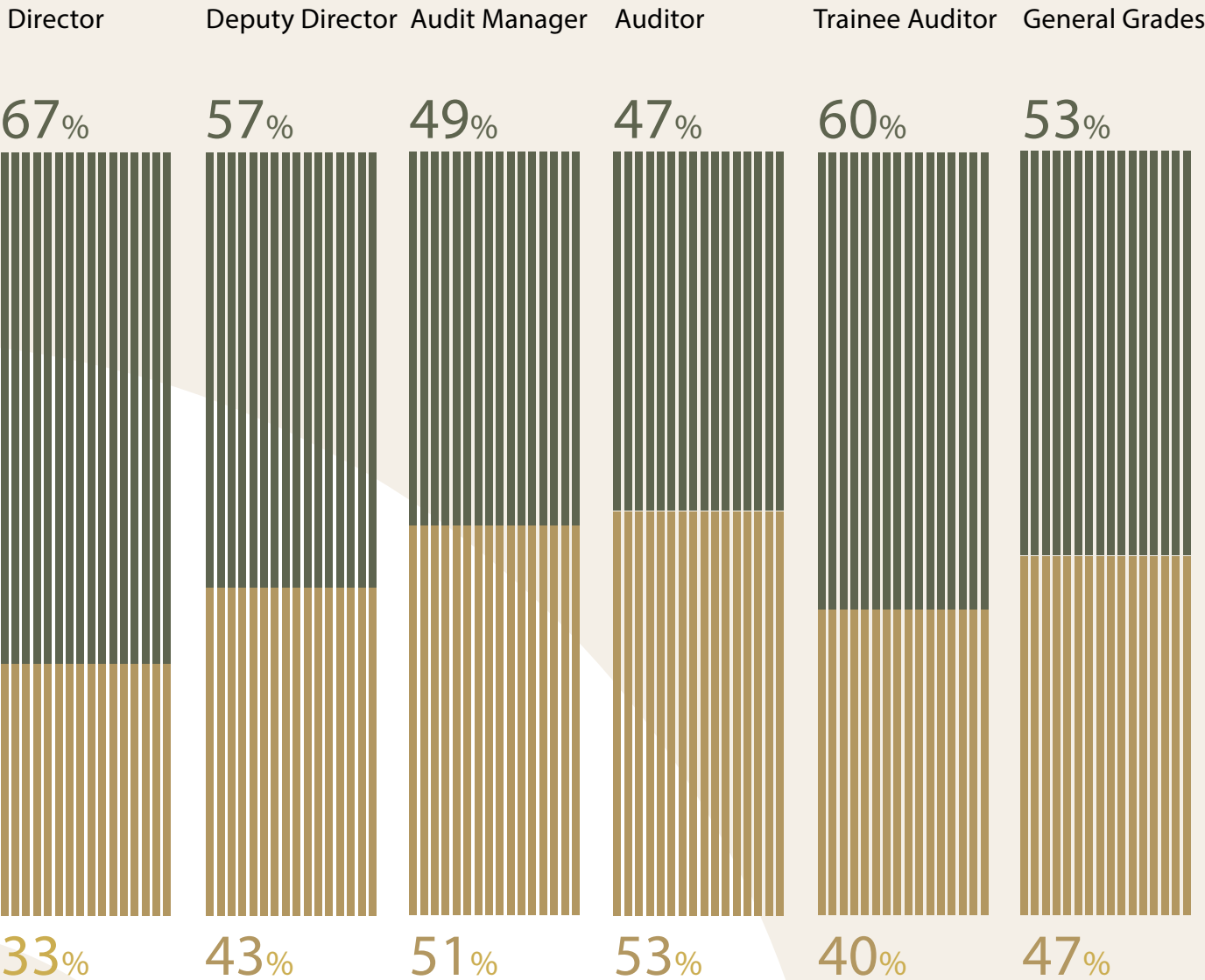
On 27 June 2024, 4% of female employees were working under reduced- hours contracts (job-sharing, parental leave, shorter working year etc.). 1% of male employees were working on reduced-hours contracts.

All staff, 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 twelve month period to 27 June 2024, female employees were paid 1% less per contracted hour than male employees. This compares favourably to the most recent Eurostat gender pay gap figures, which reported that women were paid 9.3% less than men.

Breakdown by Gender

Female Male



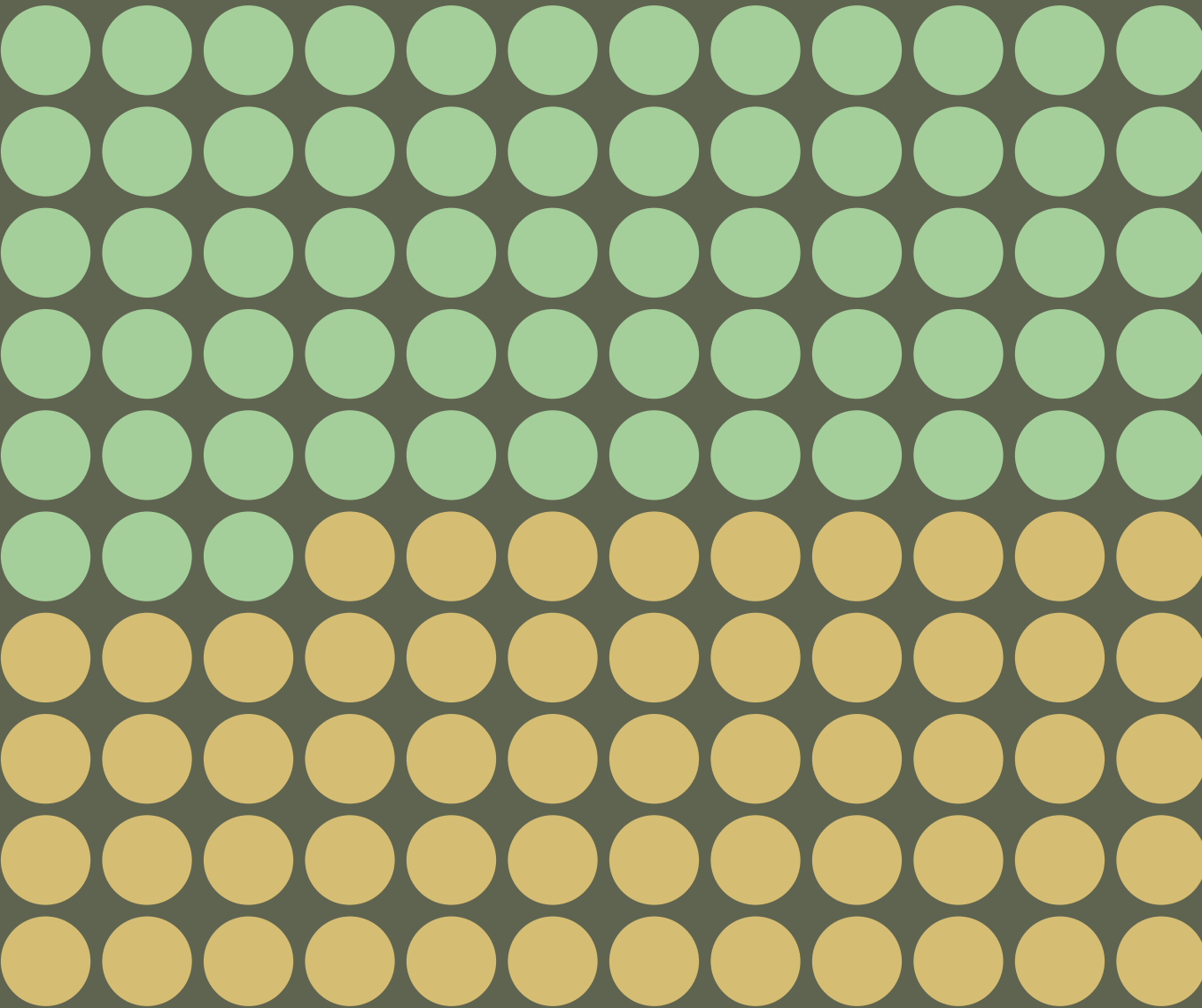


53%

“Overall there is a 53:47 ratio of female to male employees as at 27 June 2024. At Management Board level, the female to male ratio is 59:41.”

Female

Male



Twelve months to 27June 2024

	Male	Female	Total
Hours	160,762	160,895	321,657
Headcount	91	102	193
Salary	€6,053,880	€6,018,117	€12,071,997
Average Salary	€66,526	€59,001	€62,549
Avg. Annual Hours	1,767	1,577	1,667
Average Rate/Hour	€37.65	€37.41	€37

The average hourly rate for women is 1% less than the average hourly rate for men.

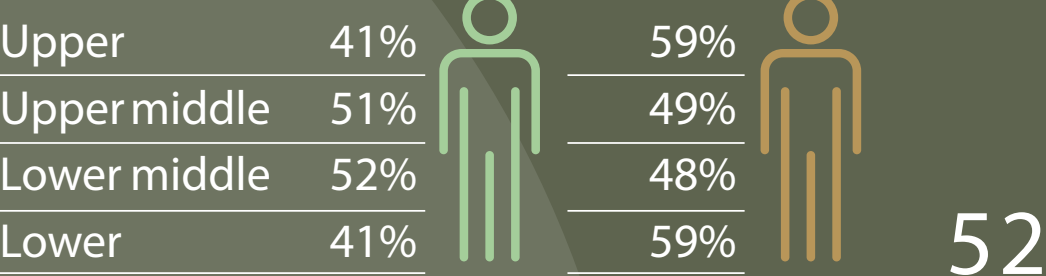
Median Hourly Pay Gap

For temporary employees median hourly pay is 1% less for women and mean hourly pay is 3% less for women



Median for women 2% less than men

Quartiles



# 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.



Reece Carvin

I joined the Office in 2020 as a trainee auditor and completed my ACCA exams in June 2023. The Office was an immense support to me during my journey to qualification, offering flexible study time, invaluable on-the-job training and educational supports. The Office provides ample training and there is a strong culture of being ready to help among our staff. With the Office's support, I was able to achieve the highest mark worldwide in the ACCA exams on three occasions. The Office's status as an ACCA Approved Employer streamlined my path to achieving the practical requirements necessary for my qualification.



Monika Niezabitowska

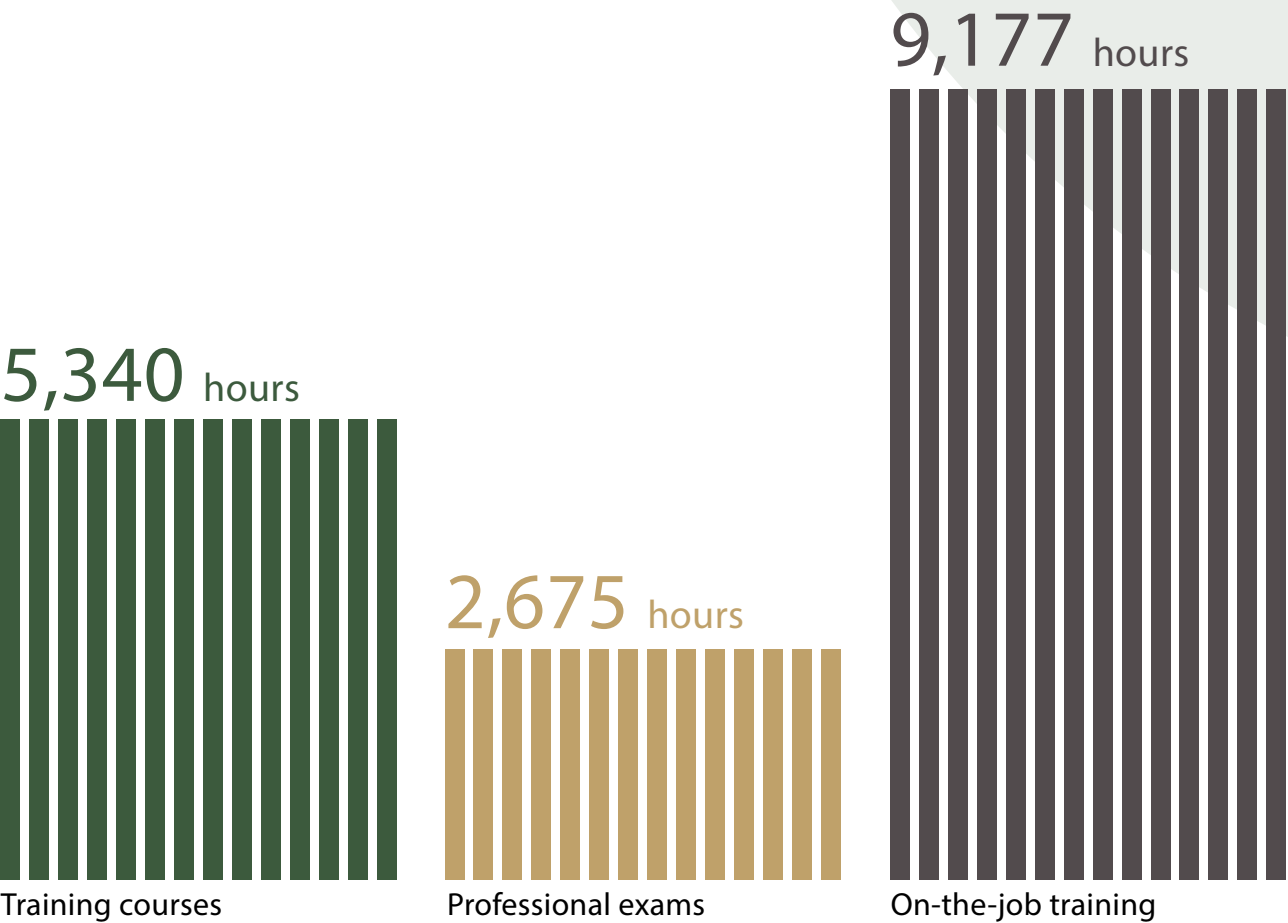
I completed my accountancy qualifications in 2023 with ACCA. The Office's training and development activities, along with generous study/exam leave, enabled me to complete my professional accountancy exams. The Office's support also helped me to plan my studies around work and personal/family life. Additionally, being part of an ACCA approved employer provided me with the opportunity to gain relevant work experience in various areas.



Adrian Butler

Prior to joining the office, I had completed the first two years of exams with Chartered Accountants Ireland. Getting the experience required to obtain a professional accountancy qualification was a big influence in my decision to join the Office. I benefitted from the office being an approved CAI employer and I gained the relevant experience via the flexible route to ACA qualification. I completed the various competencies in order to complete the CA Diary, which keeps a record of all required relevant work experience and this was reviewed and signed off on by my Audit Manager. I was also afforded the required study leave to complete my final year of 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 2023, we took on a total of 11 students who worked in our financial audit division, our communications unit, our reporting division, and our data analytics unit.



Accounting Technicians Ireland

In 2023, the Office continued its collaboration with the Accounting Technicians of Ireland. We welcomed three 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 expanded our use of data analytics and other new technologies to enhance our overall effectiveness.

Data analytics assisted the OCAG in 2023 through



Key highlights for 2023 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
Provision of data analytics training to office staff
International co-operation with SAIs on data analytic techniques

## Data Analytics in Action - National Shared Services Office

This annual project led by the Data Analytics unit analysed €6.3 billion of payroll data and €51 million of travel and subsistence data relating to over 89,000 employees across 57 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 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](http://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 2023 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 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 2023:

- » 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.



## Employee Recognition Awards

In 2023, the Office introduced 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 three ways in which staff can receive formal recognition for their achievements. Two of these programmes, the honour roll and RÉALT awards, launched in 2023. The third, an annual awards programme, will launch in 2024.

## 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 2023, 17 individuals and 8 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 2023 we recognised staff who completed professional accountancy exams, a Masters of Economic Science in Policy Analysis, a Masters of Science in Data Analytics, a diploma in cybersecurity, and modules in the *Theastas Eorpach na Gaeilge* Professional Irish course.

# Corporate Responsibilities and Engagement

## Climate Action

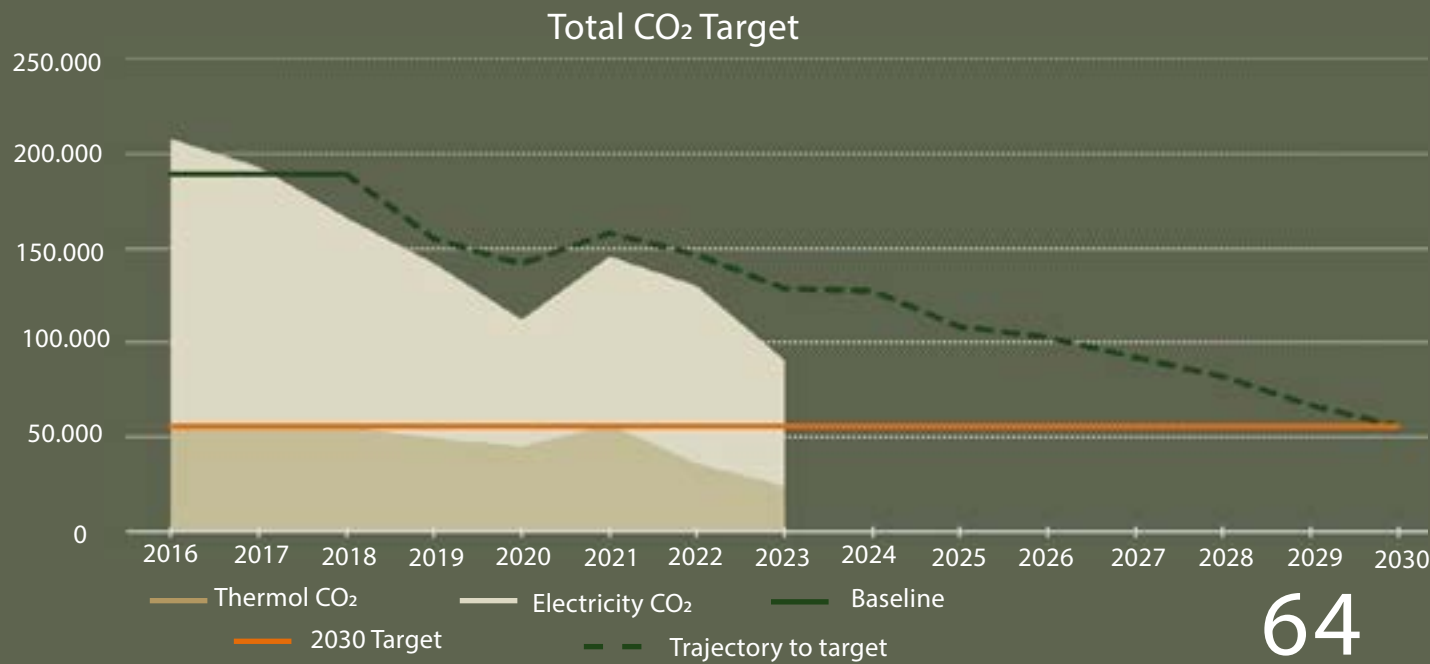
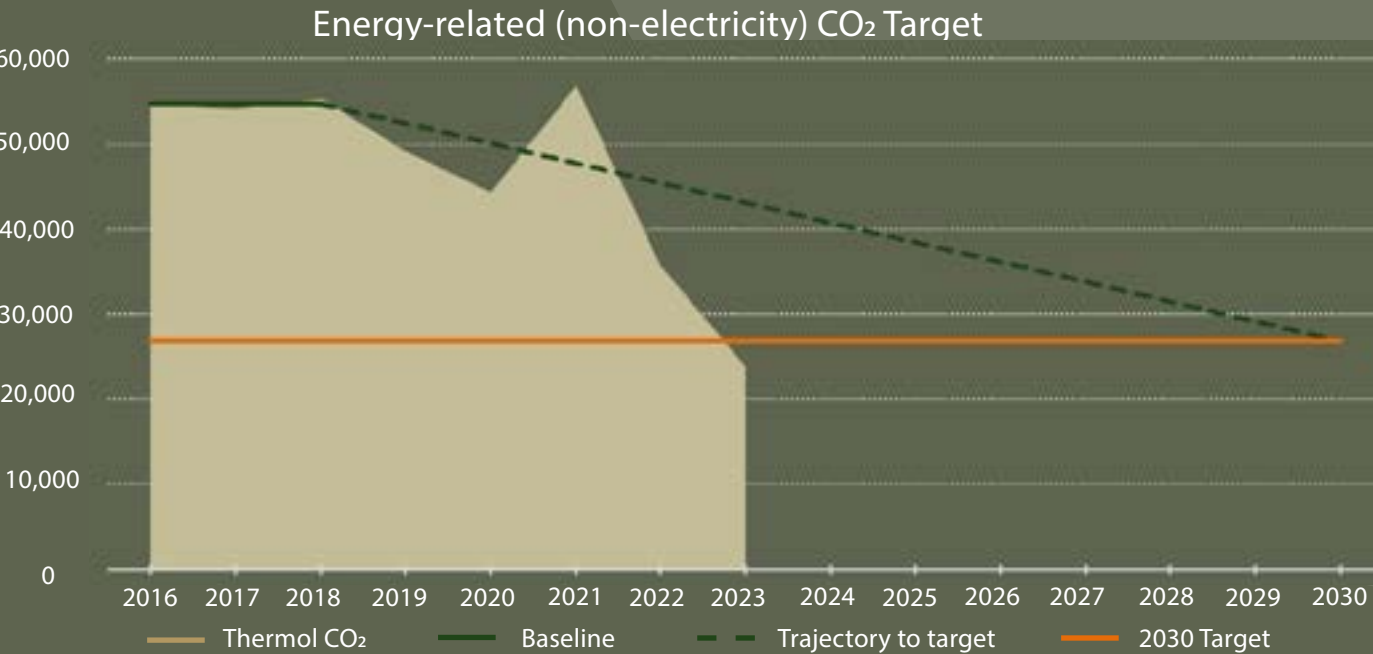
The Office has developed a roadmap outlining its strategies to achieve its required energy efficiency and energy related greenhouse gas emission reduction targets and to implement actions required under the Public Sector Climate Action Mandate. This roadmap outlines the relevant actions taken by the 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 2023 the Office has made significant progress toward meeting these targets.

	Targeted reduction	Actual reduction
Energy efficiency	50%	66%
Direct energy-related (non-electricity) emissions	51%	56%
Overall total emissions	51%	46%



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. An online energy workshop was developed and provided to all staff in Q4 2023.

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 2023, 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 2023 with respect to pursuing the Office’s climate action targets

- commissioned an energy audit to identify where, when and how the Office consumes energy in order to target reduction activities
- signed up to the SEAI-managed “Reduce your use” campaign
- joined the SEAI accelerator programme, featuring workshops/masterclasses on planning, implementing and maintaining a staff engagement programme
- developed an energy and environmental management system
- introduced a “plug it out” practice whereby facilities staff unplug all devices in the open plan areas before each weekend
- implemented government guidance regarding reduced temperature settings and shortened heating periods in public sector buildings.

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](http://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 2023, 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 2022 published on 29 September 2023 were available in both English and Irish on publication day, with all 45 published in Irish within a week. 25 chapters in the 2022 Report on the Accounts of the Public Services were published in English on 29 September 2023, five were available in Irish, with the remaining chapters published in Irish by 25 October 2023.

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](http://www.audit.gov.ie).

The Office's Report on protected disclosures for the period 1 January to 31 December 2023 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

2025

2024

2023

2022

2021

2020