

Engagement strategy

Who we are

The Comptroller and Auditor General is responsible for auditing central government expenditure and revenue and examining the management and use of public resources. The C&AG reports the results of the work to Dáil Éireann. In this way, the C&AG supports the parliamentary control and accountability process with the reports of the C&AG forming the basis upon which public bodies are called to account before the Public Accounts Committee. The C&AG is independent of government and is a constitutional office holder, appointed by the President on the nomination of Dáil Éireann.

The Office of the C&AG assists the C&AG in his statutory functions and is staffed by civil servants. Staff undertaking audit and reporting work are qualified or part qualified accountants.

Our public audit role covers 290 sets of financial statements and accounts produced by public bodies. Together, those bodies have financial transactions that total over €270 billion of public money each year.

Our core focus is to support the process whereby public bodies and decision-makers are held to account in respect of the use of public resources by providing independent assurance in relation to financial management, financial performance, governance and propriety in the conduct of public business, and value for money within public services. We also seek to add value to the organisations we audit through the provision of analysis and recommendations backed by clear evidence, not just in respect of their individual performance but also with regard to identifying cross-cutting themes and good practice in the use of resources across the public service.

You can find out more about our role, powers and work on our website www.audit.gov.ie

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Introduction

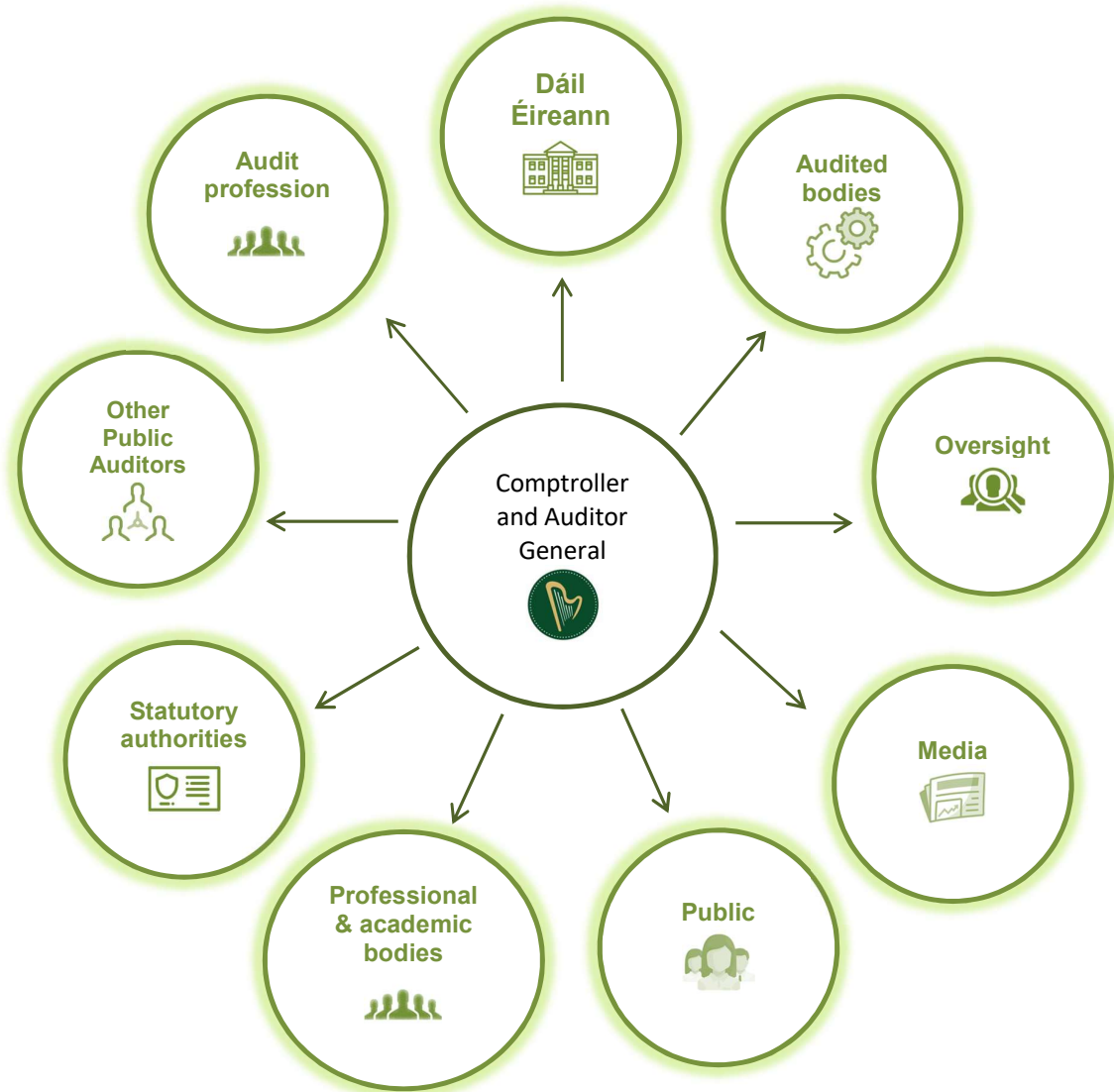
The purpose and scope of this engagement strategy

Effective communication and engagement is at the core of delivering our mandate. Our Strategy Statement 2021 – 2025 sets out key actions to enable us achieve our strategic goals of making a difference to the bodies we audit, the Oireachtas and the public.

This engagement strategy complements the Office's strategy statement. It identifies our key stakeholders, the reasons why we engage with them and the methods or channels we will use to engage with them. We will report annually on how we have done this.

Our stakeholders

We engage with a wide range of stakeholders



Who are our stakeholders and why do we want to engage with them?

Our work is important to the public in providing assurance on how public bodies account for their expenditure and revenue and in reporting where we find that public bodies have not spent public money well or with the highest levels of probity.

In carrying out this work, we engage with a wide range of stakeholders. We want to be clear about why we are engaging with these stakeholders and the messages that we want to convey to them. Most importantly, we want to ensure that we are clear on our purpose and activities, and what this means for them.

But we recognise that the requirements of each stakeholder – and how they may make use of our work to fulfil their own responsibilities - will be different. We will therefore use different ways of engaging with different stakeholders. This also applies where a body falls into one or more category of stakeholder.

Beyond our overall message of underlining our independence and reporting obligation to Dáil Éireann, we have messages that are relevant to each stakeholder.



Dáil Éireann

The results of our work, which is undertaken in an impartial and independent manner, are reported to Dáil Éireann. The Committee of Public Accounts is the body within Dáil Éireann responsible for considering the reports of the C&AG and through our reports we support the democratic scrutiny of the accounting for and use of public resources by central government departments and public bodies. We want to help members in undertaking their responsibilities.



Audited bodies

Public bodies are responsible for preparing financial statements recording their expenditures, revenues and financial position. We audit those financial statements in accordance with our statutory responsibilities. The delivery of effective and timely audit of financial statements is central to what we do and entails a significant amount of engagement with the bodies in question, including senior management and audit committees.

It is therefore important for bodies to that we are clear, constructive and timely in communicating the results of our work in order that they can discharge their responsibilities. We also engage in advance of public reports in order to confirm the factual accuracy of our findings and provide an opportunity for the body to respond.



Oversight bodies

Central government departments and funding authorities play an important role in the oversight of the use of public funds by downstream agencies and service providers. Where we have an audit or inspection mandate with regard to the downstream agencies or service providers we want to communicate the results of our work, where relevant, to help improve performance in the use of public resources and in oversight.

We want to engage with oversight bodies in a timely and constructive manner to assist oversight bodies in discharging their responsibilities.



Professional and academic bodies

We can make more of professional and academic organisations' expertise and experience to help us better understand our audiences and increase our reach. Partners can help us disseminate our messages and outputs, widening our reach and build our authority with this audiences.



Press and broadcast media

The media plays an important role in communicating the results of our work to the general public. We draw the media's attention to newly published reports, as well as details of the individual(s) that are best placed to assist with any queries.



General public

We promote our work and contribution to public service in order to attract candidates interested in becoming professional accountants or in developing their professional career in public audit and value for money work.

From time to time, members of the public or employees of public bodies make disclosures regarding the use of public resources or may raise queries with us. We will endeavor to respond to disclosures and requests for information by explaining our role, while respecting our statutory responsibilities to maintain client confidentiality and to report solely to Dáil Éireann on the results of work.



Statutory authorities

We have responsibilities set out in statute or through long standing practice to report serious matters of wrong doing to relevant authorities with statutory responsibility. For example, matters relating to suspected corruption or fraud are reportable to An Garda Síochána while suspect offences under company law are reportable to the Office of the Director of Corporate Enforcement. We will work closely with statutory authorities where we identify such matters as part of our audit work. Additionally, the Office has reporting obligations arising from its own corporate operations.



Other public auditors

We audit in co-operation with our colleagues in Northern Ireland the bodies established under the Good Friday Agreement. There are a number of other public auditors with responsibilities for the audit of public funds in Ireland. For example, the European Court of Auditors has responsibility for the audit of European funds and the Local Government Audit Service audits local authorities. We will engage constructively with other public auditors in the discharge of their mandate. As the national public auditor, we maintain relationships with various international bodies and colleagues in other jurisdictions, such as the International Organisation of Supreme Audit Institutions (INTOSAI).



Audit profession and others

We also engage with a wide range of other organisations and bodies representing audit professionals to promote good practice in public audit and in the management of public funds, and to promote the work of the Office as an attractive organisation for professional accountants.

Our list of stakeholders is continuously under review to react to changes in the public sector environment.

Our engagement activities

We will use appropriate methods to engage with stakeholders depending on the message and the audience



We see our engagement as having three purposes:

- Informing - giving information.
- Consulting – giving information and seeking views.
- Collaborating - giving information, seeking views and actively working together.

There are many channels or tools which we can use in our engagement. Some lend themselves better to particular types of activity or certain stakeholder groups.

Our engagement may be a regular process, such as our attendance as a witness at the PAC or periodic meetings with audit committees. It may also, however, be a specific one-off activity, for example an audit insights event.

We are always looking for scope to be innovative so we will actively consider new ways of engagement such as using web-based technology.

What do we engage about?

We engage with different stakeholder groups for varying reasons.

Our core mission is to add as much value as we can to public service in Ireland through the provision of high-quality audit services, focused on improving the use of public money and resources, and strengthening public accountability. We do this through informing stakeholders through our public reports which provide analysis and recommendations, not just in respect of their individual performance but also with regard to identifying cross-cutting themes and good practice in the use of resources across the public service

We also want to inform them about our values, strategies, plans and performance.

We also work with the press and media to boost awareness of our work among stakeholders including the public. We reply to media inquiries to facilitate a greater understanding of our reports and to clarify information in our reports. For example, this may include the methodology adopted in an examination or the methods adopted for calculating particular figures. As the PAC is the forum for the operation of democratic public accountability on the accounts of public bodies and reports to Dáil Éireann, we do not comment on matters in advance of, or after, meetings of the Committee.

We consult on, or seek feedback about, particular aspects of our work. For example, we consult a range of stakeholders when preparing and renewing our strategy, which sets out key strategic actions over a medium term. Some time bodies have a specific reason they wish to engage with us such on a policy issue or service reform.

We collaborate with a range of stakeholders whether in sharing audit insights or developing good practice guidance in the management and use of public resources. From time to time we collaborate on joint work with other auditors such as international colleague organisations on matters relevant to our mandate.

What are the details of our key stakeholder engagement?

We have set below in more detail what we are engaging upon with each of our key stakeholders and when this engagement activity is taking place. We will report our performance on key metrics annually.

Stakeholder	What	How	When
Dáil Éireann	Annual report on the accounts of the public services and Appropriation Accounts	Publish report Attendance at and evidence to the PAC	By end September
	Audit opinions on the accounts of public bodies audited by the C&AG	Attendance at and evidence to PAC	When the relevant Minister of the government lays the audited accounts before Dáil Éireann
	Reports on examinations	Attendance at and evidence to PAC	When the relevant Minister of the government lays the report before Dáil Éireann
Audited bodies	Audit opinion on the accounts	Submit report to the body	After the body approves the accounts
	Audit strategy	Written document and/or orally with management or audit committee	At the audit commencement phase
	Audit findings on control shortcomings are communicated after considering management's responses together with our recommendations for improvement	Written document and/or orally with audit committee	Major findings are communicated prior to audit opinion; control shortcomings are formally communicated after the audit
	Sharing of audit insights	Through sectoral events, audit insights section on the website	Periodic
Oversight bodies	Significant issues which require to be brought to their attention	Oral or written document	As and when need arises
Press and Broadcast Media	Press notice	Website, email and selected social media	Upon publication of report
	Advance media notice	Email	Day before the publication of the appropriation accounts
	Information requests	Email or orally	Upon request

Stakeholder	What	How	When
General public	Published reports	Website and selected social media	Upon publication by C&AG
	Our role, mandate and performance	Website, selected social media, guest lectures	Ongoing
	Career opportunities	Website, selected social media, recruitment fairs	Ongoing
	Disclosures about wrongdoing	Written correspondence, oral and/or face-to face meeting	Upon receipt of disclosure
	Information requests	Written communication, email or orally	Upon request
Statutory authorities	Significant issues which require to be brought to their attention	Oral or written document	As and when need arises
Other public auditors	Collaboration on areas of mutual interest for example cross jurisdictional areas of audit	Joint working on audit and/or examinations	Annually on North South audits From time to time where matters arise or in response to requests
	Exchange of experience, sharing of insights, other international developments	Participation in committees, working groups, conferences and staff exchange programmes	Ongoing
Audit profession, professional and academic bodies, and others	Collaborate on good practice matters such as the development of guidance	Working groups or conference	Ongoing
	Attendance at international fora representing Ireland	Participation at conferences, etc	Ongoing
	Engagement with accountancy bodies regarding member and student staff	Liaise on qualification requirements, examination process and continuous professional development	Ongoing
	Engagement with relevant professional and academic bodies	Liaise on expanding internship places, guest speaking and more generally to widen our reach.	Ongoing