



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

Statement of Strategy

2026-2030

*Independent
Objective
Constructive
Committed to excellence*

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Foreword from the C&AG



Seamus McCarthy

Comptroller and Auditor General
December 2025

I am pleased to present this statement of strategy for the Office of the Comptroller and Auditor General for the period 2026 to 2030. The strategy is intended to provide a roadmap for the development of the Office over the coming years, for the benefit of Irish citizens, members of the Oireachtas, the bodies we audit and our staff.

This strategy emerges during a period of strong economic conditions in Ireland, but there is uncertainty about prospects for the coming years due to the rapidly-evolving geopolitical landscape. The level of funding flowing through Irish public sector bodies continues to increase, with large sums being committed to develop infrastructure and technological capability and to address long-term challenges arising from climate change and demographic trends. In that context, the Office aims to provide clear assurance to citizens about how their money is used, to contribute to ongoing improvement in the value for money achieved and to ensure its work facilitates effective parliamentary accountability and oversight of public financial resources.

This strategy is designed to ensure that the Office remains well positioned to deliver a quality and effective audit service to public bodies on a sustained basis. In the five years of the strategy, the Office will continue to prioritise the delivery of high quality, professional financial and performance audit services and the achievement of a beneficial impact on public business to the benefit of the bodies we audit, the Oireachtas and the public. To support these priorities, the Office will continue to develop and strengthen its people, processes, relationships and technology, as outlined in this strategy.

The process of developing this statement of strategy included extensive consultation with our stakeholders. I would like to thank sincerely everyone who responded to the consultation. I would also like to thank independent consultants Crowe Ireland who facilitated the process of developing this statement, including undertaking the confidential stakeholder consultation, and reviewing information and documentation from international peers.

I hope that this approach will ensure our strategy for 2026-2030 reflects changes and challenges in the landscape in which we operate, best international practice in public sector audit organisations and the views of our stakeholders, including the Committee of Public Accounts, the bodies we audit and our staff.

1. Introduction

What we do

The Office supports the Comptroller and Auditor General, who independently examines how public money is spent.

How we do this

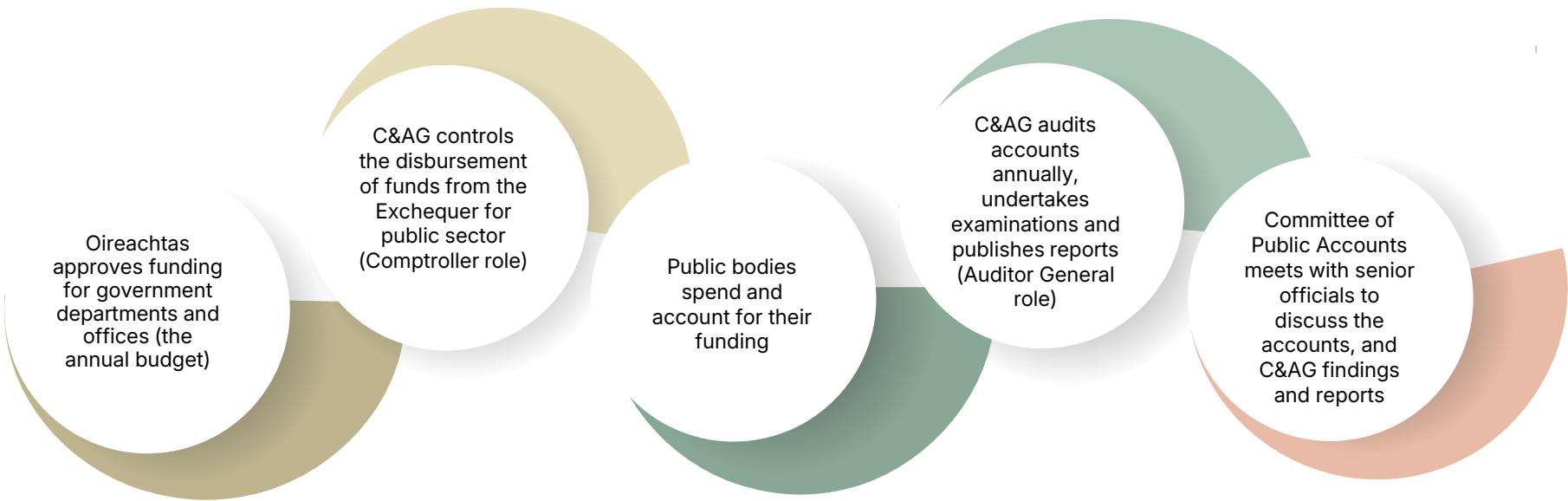
- Verify that public money is properly accounted for.
- Assess whether public spending is properly managed and provides good value for money to citizens.
- Recommend how the public sector can improve economy, efficiency and effectiveness, and so improve public services.

To do this effectively, it is important that our work is



The role of the Comptroller and Auditor General in parliamentary accountability

This work supports the Oireachtas in holding government to account for how public money is spent.



Our mission

To add value to public services in Ireland through high quality audit services, focused on the proper and effective use of public resources, providing transparency to the citizens of Ireland and strengthening public accountability.

Values

We have four core values, which are central to ensuring that our work is independent, respected and impactful.



We carry out our work free from influences that compromise or may be seen to compromise our professional judgement.



We lead by example in performing all our work to the highest standards of public service and adopt the most cost-effective audit methodologies.



We audit in accordance with applicable standards and ensure our reports are fair and balanced.



We approach our audits on the basis that findings should be constructive, focused on important matters and add real value to the public bodies we audit.

2. Our strategic objectives

Overview

We have identified two strategic priorities that we will deliver in the period covered by this strategy. These are underpinned by four strategic enablers, which represent the cross-cutting work that will be done across the Office to support the priorities and strengthen the organisation.



Priority 1: Delivering high-quality, professional financial audit and performance audit services

Overview

Our objective is to deliver high-quality professional financial audit and performance audit services in respect of public bodies, efficiently and in a timely manner. This is central to accountability for how public money is spent.

Strategic goals

Strategic goal	Aim	Outcome
Quality	Continue to focus on quality, through a process of continual improvement	Stakeholders trust our work
Efficiency	Ongoing review of our audit approach, including simplifying audits where appropriate and use of technology	We demonstrate value-for-money
Timeliness	Further explore ways of improving timeliness of outputs	More audits completed earlier

Priority 2: Making a difference to the bodies we audit, the Oireachtas and the public

Overview

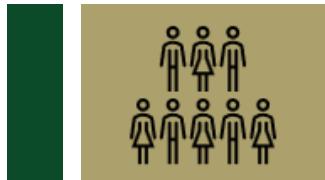
Our objective is to promote and influence public sector reform and improvement, through timely, relevant and engaging reports.

Strategic goals

Strategic goal	Aim	Outcome
Broad coverage	Favouring themes that apply generally to the public sector	Our work informs a cross-sectoral view of the public services
Relevant	Programme of work designed with relevance at its core	Our work makes an impact on stakeholders
Engaging	Continue to focus on how we communicate	Our work is insightful and easily understood

Strategic enablers

There are four strategic enablers, which encompass all the activities of the Office. Changes within these enablers will drive the delivery of our strategy.



Our people

We will empower and engage our people by fostering a culture of inclusion, continuous growth and purpose – enabling every individual to thrive, contribute meaningfully and drive sustainable success.

Given rapid technological advancements, the focus in this strategy is on

- maintaining our values-driven culture
- ensuring our people have the requisite skills
- supporting an inclusive environment where we benefit from the diversity of our people, and
- ensuring that our resourcing model remains fit-for-purpose.



Our processes

We will design and optimise agile, scalable and efficient processes that enable innovation, ensure consistency in the delivery of our services and drive operational excellence across the organisation.

The focus in this strategy is on

- maintaining a comprehensive system of quality management in line with ISSAI 140 Quality Management for Supreme Audit Institutions
- the implementation of a more tailored audit process for some audits
- continuous improvement in efficiency of internal processes, and
- further reducing the Office's environmental impact through implementation of the Office's Climate Action Roadmap.

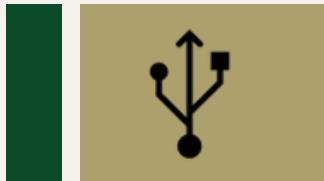


Our relationships

We will foster trusted, collaborative relationships with stakeholders built on shared values, transparency and shared success to drive long-term impact and resilience.

The focus in this strategy is on

- maintaining relationships with key stakeholders, including the Public Accounts Committee, the Oireachtas, audited bodies and standard setters
- enhancing our Audit Insights programme
- contributing to the modernisation of central government financial reporting and management, and
- continuing to engage selectively in international fora.



Our technology

We will leverage the use of emerging and established technologies to drive innovation, enhance productivity and streamline operations within the Office.

The focus in this strategy is on

- using data analytics, artificial intelligence and other emerging technologies in an agile and considered way to maximise their benefits
- continuing our commitment to cybersecurity and information security
- using technology to improve how we communicate our work, and
- enhancing the Office's business information systems.

3. Our governance and reporting

The Secretary and Director of Audit is the Accounting Officer for the Office and is responsible for the administration of funds and the system of internal financial control. The Accounting Officer is accountable to Dáil Éireann for the proper expenditure of funds by the Office, and must appear, when called upon, before the Public Accounts Committee to answer questions arising from his/her responsibilities.

The Office reports annually on its performance through two key publications. The Office's annual performance report presents key performance information for the Office. The Office's appropriation account reports financial information including the outturn for the year against the amount provided by Dáil Éireann.

We are committed to operating to the highest professional standards. This includes having high-quality governance arrangements in place to effectively manage the organisation and its performance.

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 business of the Office is managed by

- an Audit Board – comprising the Comptroller and Auditor General, the Secretary and the Directors of Audit which oversees the development and implementation of strategy and reviews operational performance.
- a Management Board – comprising the Directors and Deputy Directors of Audit which co-ordinates the management and operation of the Office.

Governance Structure

Audit Board

Responsible for what the office does and its impact



Seamus McCarthy

Comptroller and Auditor General

Management Board

Responsible for how the office conducts its work and its efficiency



Andy Harkness
Director of Audit



Colette Drinan
Secretary and Director of Audit



Deirdre Quaid
Director of Audit

Deputy Directors

Irena Grzebieniak
Leonard McKeown
Mary Henry
Paul Southern
Paula O'Connor

Deputy Directors

Georgina O'Mahony
John Crean
Mark Brady
Mitchell McIntyre

Deputy Directors

Orla Duane
Patricia Devlin
Ruth Foley
Shane Carton
Sinéad Foy

Appendix A: Understanding the role of the Comptroller and Auditor General

The Comptroller and Auditor General (C&AG) is an independent, constitutional officer appointed by the President on nomination by Dáil Éireann. He or she holds office under Article 33 of the Constitution of Ireland. The current Comptroller and Auditor General is Seamus McCarthy who was appointed in May 2012.

The C&AG is responsible for controlling the release of funds for public services as approved by Dáil Éireann, auditing public accounts, undertaking examinations on the management and use of public resources and reporting the results of the work to Dáil Éireann. In this regard, the C&AG provides independent assurance that public funds and resources are used in accordance with the law, managed to good effect and properly accounted for and contributes to improvement in public administration. The Office of the Comptroller and Auditor General (Office) assists the C&AG in his statutory functions and is staffed by civil servants.



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

3A Mayor Street Upper, Dublin 1, D01 PF72
01 863 8600
www.audit.gov.ie

