



Ard-Reachtair Cuntas agus Ciste
Comptroller and Auditor General

Report on the
Accounts of the Public Services 2019

September 2020

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Report of the Comptroller and Auditor General

Accounts of the Public Services 2019

Article 33 (4) of the Constitution of Ireland requires me to report to Dáil Éireann at stated periods as determined by law. The Comptroller and Auditor General (Amendment) Act 1993 provides the main basis for such reporting.

Statutory reporting provisions

Section 3 (10) of the 1993 Act requires me each year to prepare a written report that includes

- any matters I consider it appropriate to report arising from my audits of the appropriation accounts prepared by the Accounting Officers of government departments and offices in relation to the appropriations voted by Dáil Éireann for the previous financial year
- any matters I consider it appropriate to report arising from my examinations of the internal accounting controls operated by government departments and offices (in the current or previous financial year) to ensure the regularity of their financial transactions, the correctness of their payments and receipts, the reliability and completeness of their accounting records and the safeguarding of the assets owned and controlled by them
- the results of my examinations of the accounts of the revenues collected by the Revenue Commissioners – these examinations include assessment of whether the accounts are complete and accurate, and whether the Revenue Commissioners have established and applied systems, procedures and practices that are adequate to secure an effective check on the assessment, collection and proper allocation of the revenues.

Other statutes require me to prepare and present reports to Dáil Éireann on certain specific matters together with my section 3 (10) report.

Separately, section 11 of the 1993 Act provides for the preparation by me of certain special reports.

Presentation of this report

This is my report under Section 3 (10) of the 1993 Act relating to the 2019 financial year. The report is set out in four parts, which deal with the following matters

- the Central Fund of the Exchequer
- voted expenditure in 2019
- examinations of Revenue systems
- reports on other matters including statutory reports on the audits of the accounts of the National Treasury Management Agency, and of the Irish Fiscal Advisory Council.

The report was prepared on the basis of audited information, where available, and other information, documentation and explanations obtained from the relevant government departments and offices. Drafts of relevant parts of the report were sent to the departments and offices concerned and their comments were requested. Where appropriate, those comments were incorporated into the final version of the report.

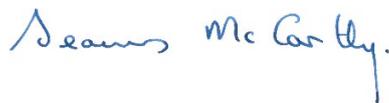
The report is concerned with the accountability of departments and offices in respect of their administration of public funds. References to third parties should be read only in that context.

I hereby present my report for the year ended 31 December 2019 to Dáil Éireann in accordance with Section 3 (11) of the 1993 Act.

Presentation of appropriation accounts 2019

Section 3 (11) of the 1993 Act also requires me to present the appropriation accounts for the various Votes to Dáil Éireann together with the report prepared under section 3 (10).

I have certified each appropriation account for the year ended 31 December 2019 and submit those accounts, together with my audit certificates, to Dáil Éireann.



Seamus McCarthy
Comptroller and Auditor General

30 September 2020

Central government

- 1 Exchequer financial outturn for 2019
- 2 Central government funding of local authorities

Voted expenditure

- 3 Vote accounting and budget management
- 4 Control over welfare payments
- 5 Implementation of financial management shared services
- 6 Delay in payment of counsel fees by the Chief State Solicitor's Office
- 7 Catering and ancillary services in prisons
- 8 Management of the schools estate
- 9 Remediation of landfill sites
- 10 Financial management and reporting for fishery harbour centres
- 11 Measuring performance for Exchequer spending on social housing
- 12 Progress under the Land Aggregation Scheme
- 13 The Pyrite Remediation Scheme

Revenue

- 14 Management of tax appeals

Other matters

- 15 Accounts of the National Treasury Management Agency
 - 16 Post Office Savings Bank Fund
 - 17 Ireland Apple escrow fund
 - 18 Irish Fiscal Advisory Council
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